



October 9, 2019

The purpose of this letter is to advise you that the Village of Salado has issued a Request for Proposals ("RFP") for Professional Auditing Services. Attached is a copy of the RFP for your review and consideration.

Submissions, in response to the RFP relating to the above-mentioned services, will be accepted at the Salado Municipal Building, 301 N. Stagecoach, Texas, 76571, until 2 p.m. on Friday, October 25, 2019.

Please be advised that submissions received after the underlined time and date specified above will not be considered.

In the event you have any questions or need more information, please feel free to contact me at 512.847.0025.

Sincerely,

Don Ferguson  
Village Administrator

VILLAGE OF SALADO  
REQUEST FOR PROPOSALS  
FOR  
PROFESSIONAL AUDITING SERVICES



301 N. STAGECOACH  
SALADO, TEXAS 76571

VILLAGE OF SALADO  
REQUEST FOR PROPOSALS

I. INTRODUCTION

A. GENERAL INFORMATION

The Village of Salado (the "Village") is requesting proposals from qualified firms of certified public accountants to audit financial statements for the fiscal years ending September 30, 2019, 2020, and 2021, with the option of auditing its financial statements for each of the two (2) subsequent fiscal years based on satisfactory performance. These audits are to be performed in accordance with generally accepted auditing standards.

There is no expressed or implied obligation for the Village to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

Any inquiries concerning the request for proposals should be addressed to Don Ferguson, City Administrator at 254.947.0025.

To be considered, five (5) copies of a proposal must be received by Don Ferguson, Village Administrator at 301 N. Stagecoach Road, P.O. Box 219, Salado, Texas 76571 by 2:00 p.m. on October 25, 2019. The Village reserves the right to reject any or all proposals submitted.

During the evaluation process, the Village reserves the right, where it may serve the Village's best interest, to request additional information or clarification from proposers, or to allow corrections of errors or omissions. At the discretion of the Village, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The Village reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in the request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Village and the firm selected.

B. TERM OF ENGAGEMENT

A three-year contract is contemplated, subject to satisfactory performance, the satisfactory negotiation of terms (including price acceptable to both the Village and the selected firm), the concurrence of the Board of Aldermen and the annual availability of an appropriation.

II. NATURE OF SERVICES REQUIRED

A. GENERAL

The Village is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal years ending September 30, 2019, 2020, and 2021, with option to audit the Village's financial statements for each of the two (2)

subsequent fiscal years. In addition, a Single Audit will be required for Federal grant received and funds spent in the fiscal year ending September 30, 2019. These audits are to be performed in accordance with the provisions contained in this request for proposals.

## **B. SCOPE OF WORK TO BE PERFORMED**

The Village desires the auditor to examine the Village's financial statements and internal controls. Funds to be included within the scope of the audit are the General Fund, Wastewater Operating Fund, Wastewater Impact Fee Fund, Wastewater Deposit Fund, Wastewater Bond Funds, Wastewater Disbursement Fund, Hotel Occupancy Tax Fund, Municipal Court-Special Purpose Funds, separate dedicated accounts, and General Fund Fixed Assets.

The audit shall be made in accordance with:

- Generally accepted auditing standards, as adopted by the membership of the American Institute of Certified Public Accountants and the Governmental Accounting Standards Board, in addition to Single Audit Standards.
- Procedures, if any, established by Ordinance or, where applicable, State and Federal Laws or regulations, including the Texas Code of Criminal Procedures.

From time to time, the Village may request the auditor to perform other audits and reviews not specifically provided for under this section. If such a request is made, the auditor shall submit, at the Village's request, a separate proposal for completing the engagement, along with a proposed fee schedule. The Village reserves the right to contract any additional audits or reviews with whomever they choose.

## **C. REPORTS TO BE ISSUED**

Following the completion of the audit of the fiscal year's financial statements the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A report on the internal control structure based on the auditor's understanding of the control structure and assessment of control risk.
3. A report on compliance with applicable laws and regulations.
4. An "in-relation-to" report on the schedule of any federal and state financial assistance.
5. A report on the internal control structure used in administering of any federal and state financial assistance programs.

6. A report on compliance with laws and regulations related to major and non-major federal and state financial assistance programs. This report should include an option on compliance with specific requirements applicable to major federal and state financial assistance programs, a report on compliance with general requirements applicable to major federal and state financial assistance programs, and a report on compliance with laws and regulations applicable to non-major federal and state financial assistance program transactions tested.

In the required reports on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organizations' ability to record, process, summarize, and report financial data consistent with the assertion of management in the financial statements.

Reportable conditions that are also material weaknesses shall be identified as such in the report.

Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the reports on internal controls.

The reports on compliance shall include all material instances of noncompliance. All non-material instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance.

Irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the Village Administrator.

Reporting to the Board of Aldermen. The auditors shall inform the Board of Aldermen of each of the following:

1. The auditor's responsibility under generally accepted auditing standards
2. Significant accounting policies
3. Management judgments and accounting estimates
4. Significant audit adjustments
5. Other information in documents containing audited financial statements
6. Disagreements with management
7. Management consultation with other accountants
8. Major issues discussed with management prior to retention
9. Difficulties encountered in performing the audit

For the fiscal year ending September 30, 2019, the auditor shall present the annual financial report and Single Audit to the City Council no later than March 7, 2020. For the fiscal year ending September 30, 2020, the annual financial report shall be presented no later than

February 6, 2021, and no later than February 4, 2022 for the fiscal year ending September 30, 2021.

**D. WORKING PAPER RETENTION AND ACCESS TO WORKING PAPERS**

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the Village 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:

Village of Salado

Federal Grant Agencies and Other Federal Agencies

State of Texas Grant Agencies and Other State of Texas Agencies

Auditors of entities of which the Village is a sub-recipient of grant funds

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

**III. DESCRIPTION OF THE GOVERNMENT**

**A. NAME AND TELEPHONE NUMBER OF CONTACT PERSON**

The auditor's principal contact with the Village will be Don Ferguson, Village Administrator at 254.947.5060, or a designated representative, who will coordinate the assistance to be provided by the Village to the auditor.

**B. BACKGROUND INFORMATION**

The Village is a Type A General Law Type Municipality, the requirements of which are set forth in the Texas Local Government Code. In addition to the Mayor and Board of Aldermen, there is a Village Administrator as well as various department heads.

The City serves a population of 2,156.

The Village's fiscal year begins on October 1 and ends on September 30.

The Village provides the following services to its citizens: public safety, public works, limited wastewater, parks and recreation, planning and general administrative services.

The accounting and financial reporting functions of the Village are centralized.

C. FEDERAL AND STATE FINANCIAL ASSISTANCE

During the fiscal year to be audited which ends September 30, 2019, the Village received financial assistance from federal and state agencies.

D. THE CITY PARTICIPATES THE FOLLOWING PENSION PLANS:

- Texas Municipal Retirement System

E. JOINT VENTURES

The City is not currently participating in joint ventures with other governments.

F. MAGNITUDE OF FINANCE OPERATIONS

The Finance/Accounting Division is supervised by Don Ferguson, Village Administrator and consists of one (1) employee and one outside consultant.

G. COMPUTER SYSTEMS

The computer utilized by the Finance/Accounting Division is a Dell Personal Computer with a Windows operating system. The Village's financial and accounting software is Quick Books. QuickBooks is also used for payroll.

H. AVAILABILITY OF PRIOR AUDIT REPORTS AND WORKING PAPERS

Previous audits can be viewed on the Village of Salado's website at [www.salado.tx.gov](http://www.salado.tx.gov). Interested proposers with questions regarding prior year audit reports and management letters should contact Mr. Don Allman at 512.422.3700.

IV. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. FINANCE/ACCOUNTING DEPARTMENT ASSISTANCE

The staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the Village.

B. ELECTRONIC DATA PROCESSING (EDP) ASSISTANCE

Basic data processing support and staff assistance will be available to the auditor.

C. STATEMENTS AND SCHEDULES TO BE PREPARED BY VILLAGE

The Village staff will prepare necessary prepared-by-client (PBC's) working papers normally required for the annual audit. All working papers to be prepared by the Village

must be submitted, by written list, to the Village on or before October 15th of each year, with the exception of the first year of the contract, together with adequate explanatory detail as to the purpose of the working papers, as well as method of preparing the working papers. Sufficiency and adequacy of detail will be determined by the Village. In the first year of the contract, all working papers to be prepared by the Village must be submitted, by written list, to the Village on or before November 30, 2019.

Most working papers and all lead schedules are prepared on EXCEL FOR WINDOWS.

D. WORK AREA, TELEPHONES, PHOTOCOPYING, AND FAX MACHINES

The Village will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided with access to the internet, one telephone line, photocopying facilities and a fax machine.

E. REPORT PREPARATION

Audit reports are to be addressed to the Honorable Mayor, Board of Aldermen and Village Administrator, Village of Salado, Texas.

V. PROPOSAL REQUIREMENTS

A. GENERAL REQUIREMENTS

1. Inquiries

Inquiries concerning the request for proposals and the subject of the request for proposals must be made to:

Village of Salado  
Don Ferguson, Village Administrator  
301 N. Stagecoach /P.O. Box 219, Salado, TX 76571

(W) 254.947.5060

CONTACT WITH PERSONNEL OF THE VILLAGE OTHER THAN THE VILLAGE ADMINISTRATOR REGARDING THIS REQUEST FOR PROPOSALS MAY BE GROUNDS FOR ELIMINATION FROM THE SELECTION PROCESS.

2. Submission of Proposals

The following material is required to be received by **2 p.m. on Friday, October 25, 2019** for a proposing firm to be considered:

- a. A master copy (so marked) of the Technical Proposal and two (2) copies to include the following:



**i. Title Page**

Title page showing the request for proposals' subject; the firm's name; the name, address and telephone number of a contact person; and the date of the proposal.

**ii. Table of Contents**

Include a clear identification of the material by section and by page number.

**iii. Transmittal Letter**

A signed letter (limit to two pages) of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for sixty (60) days.

**iv. Detailed Proposal**

The detailed proposal should follow the order set forth in Section V. B. of this request for proposals.

**v. Executed copies of Proposer Guarantees and Proposers Warranties, attached to this request for proposals (Appendix A and Appendix B)**

**b. The proposer shall submit an original and three (3) copies of a dollar cost bid in a separate sealed envelope marked as follows:**

**SEALED DOLLAR COST BID PROPOSAL  
FOR  
THE VILLAGE OF SALADO  
FOR  
PROFESSIONAL AUDITING SERVICES**

**c. Proposers should send the completed proposal to the following address:**

Village of Salado  
Don Ferguson, Village Administrator  
301 N. Stagecoach / P.O. Box 219  
Salado, Texas 76571

## B. TECHNICAL PROPOSAL

### 1. General Requirements

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

THERE SHOULD BE NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN THE TECHNICAL PROPOSAL DOCUMENT.

The technical proposal should address all the points outlined in the request for proposals. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following subjects, items Nos. 2 through 10, must be included. They represent the criteria against which the proposal will be evaluated.

### 2. Independence

The firm should provide an affirmative statement that it is independent of the Village as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards.

The firm also should provide an affirmative statement that it is independent of all the component units of the Village as defined by those same standards.

The firm should also list and describe the firm's (or proposed subcontractors) professional relationships involving the Village 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.

In addition, the firm shall give the Village written notice of any professional relationships entered into during the period of this agreement.

### 3. License to Practice in Texas

An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in Texas.

4. Firm Qualifications and Experience

The proposal should state the size of the firm, the size of the firm'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.

The firm is also required to submit 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 firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

5. Partner, Supervisory and Staff Qualifications and Experience

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in Texas. The firm also should provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit. The firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also should indicate how the quality of staff over the term of the agreement will be assured.

The proposer should identify the extent to which staff, to be assigned to the audit, reflect the Village's commitment to diversity.

Audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

6. Prior Engagements with the Village of Salado

The firm should list separately all engagements within the last five years, ranked on the basis of total staff hours, for the Village by type of engagement (i.e., audit, management advisory services, other). For each engagement, the firm should indicate the scope of the work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

**7. Similar Engagements with Other Government Entities**

For the firm'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 proposals. These engagements should be ranked on the basis of total staff hours.

Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

**8. Specific Audit Approach**

The proposal should 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 request for proposals.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement;
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement;
- c. Sample sizes and the extent to which statistical sampling is to be used in the engagement;
- d. Extent of use of EDP software in the engagement;
- e. Type and extent of analytical procedures to be used in the engagement;
- f. Approach to be taken in determining laws and regulations that will be subject to audit test work.
- g. Statistical sampling technique to be used for audit samplings for purposes of test of compliance.

**9. Identification of Anticipated Potential Audit Problems**

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the Village.

10. Report Format

The proposal should include sample formats for required reports.

C. SEALED DOLLAR COST BID

1. Total All-Inclusive Maximum Price

The sealed dollar cost bid should contain all pricing information relative to performing the audit engagement as described in this request for proposals. The total All-Inclusive maximum price to be bid is to contain all direct and indirect costs including all Out-of-Pocket expenses stated separately.

The Village will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.

The first page of the sealed dollar cost bid should include the following information:

- a. Name of Firm:
- b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the Village of Salado.
- c. A Total All-Inclusive Maximum Price for each of the fiscal years ending September 30, 2019, 2020, and 2021, in addition to the Total All-Inclusive Maximum Price for the Single Audit for the fiscal year ending September 30, 2019. Identify the fee for out-of-pocket expenses, if any, separately from the fee for audit services.

2. Partner, Specialist, Supervisory and Staff Level Rates Times the Hours anticipated for Each Staffing Level

The second page of the sealed dollar cost bid should include a schedule of professional fees and expenses, presented in the format provided in the attachment (Appendix C), that supports the total All-Inclusive maximum price.

3. Out-of-Pocket Expenses Included in the Total All-inclusive Maximum Price

All estimated Out-of-Pocket expenses to be reimbursed should be presented in the sealed dollar cost bid in the format provided in the attachment (Appendix C). All expense reimbursements should be included in the total All-Inclusive maximum price submitted by the firm.

4. Rates for Additional Professional Services

Should it become necessary for the Village to request the auditor to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, such additional work shall be performed only if set forth in an addendum to the contract between the Village and the firm. Any such additional work agreed to between the Village and the firm shall be performed at the same rates set forth in the schedule of and expenses included in the sealed dollar cost bid.

5. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement and Out-of-Pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billings shall cover a period of not less than a calendar quarter. Ten percent (10%) will be withheld from each billing pending delivery of the firm's final reports.

VI. EVALUATION PROCEDURES

A. REVIEW OF PROPOSALS

The Village will use a point formula during the review process to score proposals. The Village will first score each technical proposal by each of the criteria described in Section VI.B below.

After the technical score for each firm has been established, the sealed dollar cost bid will be opened and additional points will be added to the technical score based on the price bid. The maximum score for price will be assigned to the firm offering the lowest total All-Inclusive maximum price. Appropriate fractional scores will be assigned to other proposers.

The Village reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected.

B. EVALUATION CRITERIA

Proposals will be evaluated using three (3) sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. The following represent the principal selection criteria which will be considered during the evaluation process.

1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in Texas.

- b. The audit firm's professional personnel have received adequate continuing professional education within the preceding two years.
- c. The firm has no conflict of interest with regard to any other work performed by the firm for the Village.
- d. The firm submits a copy of its most recent external quality control review report and the firm has a record of quality audit work.
- e. The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.

2. Technical Qualifications

a. Expertise and Experience

- (1) The firm's past experience and performance on comparable government engagements.
- (2) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
- (3) The firm's past experience and performance auditing similar federal or state financial assistance programs.
- (4) The firm's computer expertise.

b. Audit Approach

- (1) Adequacy of proposed staffing plan for various segments of the engagement
- (2) Adequacy of sampling techniques
- (3) Adequacy of analytical procedures
- (4) Adequacy of audit plan for electronic data processing function

3. Price

**COST WILL NOT BE THE PRIMARY FACTOR IN THE SELECTION OF AN AUDIT FIRM.**

**C. ORAL PRESENTATIONS**

During the evaluation process, the Village may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the Village may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

**D. FINAL SELECTION**

The Village staff will make a recommendation to Board of Aldermen who has the obligation of approving a firm.

**E. RIGHT TO REJECT PROPOSALS**

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Village and the firm selected.

The Village reserves the right without prejudice to reject any or all proposals.



APPENDIX A

PROPOSER GUARANTIES

1. The proposer certifies it can and will provide and make available, at a minimum, all services set forth in Section II, Nature of Services Required.

Signature of Official: \_\_\_\_\_

Name (typed): \_\_\_\_\_

Title: \_\_\_\_\_

Firm: \_\_\_\_\_

Date: \_\_\_\_\_

APPENDIX B

PROPOSER WARRANTIES

- A. Proposer warrants that it is willing and able to comply with State of Texas laws with respect to foreign (non-state of Texas) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the Village.
- D. Proposer warrants that it is willing and able to meet required dates and report deadlines.
- E. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: \_\_\_\_\_

Name (typed): \_\_\_\_\_

Title: \_\_\_\_\_

Firm:  
\_\_\_\_\_

Date: \_\_\_\_\_

APPENDIX C

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES  
FOR THE AUDIT OF THE  
FISCAL YEAR ENDING SEPTEMBER 30, 2019

	<b>Hours</b>	<b>Standard Hourly Rates</b>	<b>Quoted Hourly Rates</b>	<b>Total</b>
Partners	_____	\$ _____	\$ _____	\$ _____
Managers	_____	\$ _____	\$ _____	\$ _____
Supervisory Staff	_____	\$ _____	\$ _____	\$ _____
Other (Specify)	_____	\$ _____	\$ _____	\$ _____
Subtotal				\$ _____
Total for services described in Section II E of the request for proposals (Detail on Subsequent Schedules)				\$ _____
Out-of-Pocket Expenses				\$ _____
Meals & Lodging				\$ _____
Transportation				\$ _____
Other (Specify)				\$ _____
<b>Total All-Inclusive Maximum Price</b>				\$ _____

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or a gross deduction from the total All-Inclusive Maximum Price

APPENDIX C

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES  
FOR THE SINGLE AUDIT OF THE  
FISCAL YEAR ENDING SEPTEMBER 30, 2019

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partners	_____	\$ _____	\$ _____	\$ _____
Managers	_____	\$ _____	\$ _____	\$ _____
Supervisory Staff	_____	\$ _____	\$ _____	\$ _____
Other (Specify)	_____	\$ _____	\$ _____	\$ _____
Subtotal				\$ _____
Total for services described in Section II E of the request for proposals (Detail on Subsequent Schedules)				\$ _____
Out-of-Pocket Expenses				\$ _____
Meals & Lodging				\$ _____
Transportation				\$ _____
Other (Specify)				\$ _____
<b>Total All-Inclusive Maximum Price</b>				<b>\$ _____</b>

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or a gross deduction from the total All-Inclusive Maximum Price

APPENDIX C

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES  
FOR THE AUDIT OF THE  
FISCAL YEAR ENDING SEPTEMBER 30, 2020

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partners	_____	\$ _____	\$ _____	\$ _____
Managers	_____	\$ _____	\$ _____	\$ _____
Supervisory Staff	_____	\$ _____	\$ _____	\$ _____
Other (Specify)	_____	\$ _____	\$ _____	\$ _____
Subtotal				\$ _____
Total for services described in Section II E of the request for proposals (Detail on Subsequent Schedules)				\$ _____
Out-of-Pocket Expenses				\$ _____
Meals & Lodging				\$ _____
Transportation				\$ _____
Other (Specify)				\$ _____
<b>Total All-Inclusive Maximum Price</b>				<b>\$ _____</b>

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or a gross deduction from the total All-Inclusive Maximum Price

APPENDIX C

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES  
FOR THE AUDIT OF THE  
FISCAL YEAR ENDING SEPTEMBER 30, 2021

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total
Partners	_____	\$ _____	\$ _____	\$ _____
Managers	_____	\$ _____	\$ _____	\$ _____
Supervisory Staff	_____	\$ _____	\$ _____	\$ _____
Other (Specify)	_____	\$ _____	\$ _____	\$ _____
Subtotal				\$ _____
Total for services described in Section II E of the request for proposals (Detail on Subsequent Schedules)				\$ _____
Out-of-Pocket Expenses				\$ _____
Meals & Lodging				\$ _____
Transportation				\$ _____
Other (Specify)				\$ _____
<b>Total All-Inclusive Maximum Price</b>				<b>\$ _____</b>

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or a gross deduction from the total All-Inclusive Maximum Price