

**LACKAWANNA COUNTY PENSION BOARD**  
**REQUEST FOR QUALIFICATIONS**  
**FOR AUDIT SERVICES FOR THE YEAR ENDING DECEMBER 31, 2012**

MARCH 14, 2013

**NOTICE IS HEREBY GIVEN** that pursuant to a fair and open process, sealed proposals will be received and reviewed by the County of Lackawanna Pension Board ("Pension Board") for the performance of audit services for the year ending December 31, 2012.

Respondents must submit their written proposal by 4:00 p.m. prevailing time on Thursday March 28, 2013.

Pension Board personnel will be available by telephone (on an appointment basis) to answer the questions of potential respondents. Respondents desiring to schedule a telephone conference should contact Maria Elkins, Chief of Staff, at 570-963-6800, [elkinsm@lackawannacounty.org](mailto:elkinsm@lackawannacounty.org)

Proposals received will be reviewed and evaluated by the Board, based upon such criteria as the Board, in its sole discretion, deems appropriate. The Board reserves the right to request clarification or additional information from any respondent. The Board, in its sole discretion, may accept the proposal of a respondent, may choose a respondent with which the Board will enter into negotiations, or may reject all proposals.

The Board reserves the opportunity to modify this Request for Qualifications at its own discretion and without prior notice, and to waive any immaterial defect or informality in any proposal as may be permitted by law.

**PURPOSE:**

The purpose of this Request for Qualifications is to solicit proposals from a qualified individual or firm to provide audit services to the Pension Board. Such services would include:

1. An audit of the Plan's financial statements as of and for the year ended December 31, 2012. The audit must be conducted in accordance with auditing standards generally accepted in the United States of America.
2. An audit should communicate to the Pension Board any significant deficiencies or material weaknesses in the Plan that may become known to the Auditor during the course of the audit.

3. An audit should communicate to the Pension Board (a) any fraud involving senior management and fraud that causes a material misstatement of the financial statements; (b) any illegal acts that come to the attention of the auditors; (c) any disagreement with management and other serious difficulties encountered in performing the audit, and (d) various matters related to the entity's accounting policies and financial statements.

#### **PROCEDURES FOR RESPONDING TO REQUEST FOR PROPOSAL:**

1. Six (6) copies of the proposal must be provided. Qualifications must be submitted to the Pension Board c/o Maria Elkins, Chief of Staff, 200 Adams Avenue, 6<sup>th</sup> Floor, Scranton, Pennsylvania 18503. Proposals must be submitted in a sealed envelope with the name of the firm submitting the proposal. The Pension Board assumes no responsibility for delays in any form of carrier, mail, or delivery service causing the submission to be received after the above-referenced due date and time. Submission by fax, telephone, or email is not permitted. The final selection will be made in the sole discretion of the Board.
2. All questions regarding this Request for Proposal should be made in writing to the Pension Board, 200 Adams Avenue, 6<sup>th</sup> Floor, Scranton, Pennsylvania 18503.

#### **CRITERIA FOR EVALUATION OF PROPOSAL:**

The Board will independently evaluate each submission and selection will be made upon the following criteria:

1. Experience and reputation in the accounting and auditing field;
2. Experience and reputation with respect to representation of governmental entities;
3. Knowledge of the subject matter of the services to be provided to the Pension Board;
4. Analysis of cost and fee proposal; and
5. Other factors determined to be in best interest of the Board in the Board's sole discretion.

## PROPOSAL

Each proposal must be in sufficient detail to permit evaluation, at a minimum, with respect to the following issues. Proposals must include the information that is specifically requested herein as well as such additional information as a respondent deems relevant to the process. Each respondent agrees that the proposal submitted constitutes a firm offer to the Board that cannot be withdrawn for ninety (90) days from the proposal due date.

1. **Scope of Services/Prior Experience** - All submittals must detail the services proposed to be provided and the firm's experience in providing such services.
2. **Personnel** – All proposals submitted to the Board must include the following:
  - a. Name, address, and brief description of your firm;
  - b. The names, experience, and qualifications of the individual(s) who would be primarily responsible for performing services on behalf of the Board;
  - c. A statement of assurance that your firm is not currently in violation of any regulatory rules and regulations that may have any impact on your firm's operations; and
  - d. A statement that your firm is not involved in any current litigation with the Board.
3. **Conflict of Interest** - All submittals must state that there are no conflicts of interest to which the firm would be subject if it were to provide the requested services on behalf of the Board.
4. **COMMUNICATION WITH ELECTED OR APPOINTED OFFICIALS:** All communications during this process should be directed to the appropriate contact listed in this Request for Qualifications. Any firm that makes any effort to communicate with any other official of Lackawanna County, either directly or indirectly, during this process will be EXCLUDED from consideration.