

**ALLENTOWN NEIGHBORHOOD IMPROVEMENT ZONE DEVELOPMENT AUTHORITY**  
**REQUEST FOR PROPOSALS (“RFP”)**  
**AUDIT SERVICES**

**I. Introduction and Background**

The Allentown Neighborhood Improvement Zone Development Authority (ANIZDA) is requesting proposals from independent certified public accounting firms licensed in Pennsylvania for the performance of annual auditing services in accordance with Generally Accepted Auditing Standards and the requirements of the Governmental Accounting Standards Board.

ANIZDA is a public instrumentality of the Commonwealth of Pennsylvania and a body politic and corporate, and is authorized and empowered by the provisions of the Economic Development Financing Law of the Commonwealth of Pennsylvania, 73 P.S. 371 *et seq.*, as amended (the “Act”) as an industrial development authority to acquire, hold, construct, improve, maintain, own, finance and lease projects and, among other things, to make loans to project applicants or project users and to provide alternative types of financing, including, but not limited to, standby loan commitments, guarantees, letters of credit and grants.

Article XIX-B of Pennsylvania’s Fiscal Code, 72 P.S. Section 8901-B *et seq.* (the “NIZ Act”) authorizes a contracting authority such as ANIZDA to create a Neighborhood Improvement Zone. The City of Allentown, Lehigh County, Pennsylvania qualifies as a “city” under the NIZ Act. Pursuant to a resolution adopted by ANIZDA on August 30, 2012, ANIZDA designated a neighborhood improvement zone within the City of Allentown (the “NIZ”).

The provisions of the NIZ Act authorize, among other things, the pledge of revenues to ANIZDA derived from the taxes enumerated in the NIZ Act from all taxpayers associated with a qualified business located in the NIZ distributed, or to be distributed, to ANIZDA by the Treasurer of the Commonwealth for the payment of debt service on the bonds or obligations issued to finance improvements and developments within the NIZ.

**Pursuant to the NIZ Act, any firm responding to this Request for Proposals (RFP) is required to certify as of the date of the proposal, and for the term of the engagement, that it is not employed by, contracting with, or providing services for the City of Allentown or any developer under agreement with ANIZDA.**

Firms interested in proposing may view the Report of Basic Financial Statements December 31, 2019 and 2018 posted on the ANIZDA website at [allentownniz.com/audit](http://allentownniz.com/audit).

**II. Scope of Work and Term of Engagement**

The term of the engagement will cover the audit of financial statements for the 3 fiscal years ending December 31, 2020, 2021, and 2022 with an option for ANIZDA to extend for an additional 2 years. Audit partner rotation will be required after five years. The final written Independent Auditor’s Report is to be addressed to the board members of the

Allentown Neighborhood Improvement Zone Development Authority and presented to the ANIZDA board for acceptance at the June board meeting each year. It is to include an opinion as to whether the information contained in the audited financial statements of ANIZDA is presented fairly in conformance with generally accepted accounting principles. Board meetings are public meetings generally held the first Wednesday of the month, subject to cancellation or a publicly published change.

The audit is to be conducted in accordance with auditing standards generally accepted in the United States of America. The auditor is responsible for planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

ANIZDA has entered into a contract for accounting and bookkeeping services provided by Concannon Miller & Co., P.C. certified public accountants, including monthly financial statement and general ledger, cash management, payroll, accounts payable and accounts receivable services, and maintenance of depreciation schedules. Concannon Miller & Co., P.C. professionals will be available, along with ANIZDA staff, to answer questions, prepare workpapers and supporting schedules, and provide additional documentation during the audit.

The annual audit schedule will be mutually agreed upon within the following framework:

January	Preplanning meeting with audit team, ANIZDA staff, and Concannon Miller & Co. Auditor presents audit plan and list of all information needed to complete the audit.
February	Audit field work commences
April	Draft report and audited financial statements delivered to management
May	Final report and audited financial statements delivered to management
June	Presentation by auditor and acceptance of final report by ANIZDA board at its June board meeting

### **III. Proposal Content**

All proposals must be received by the time and date below and none will be considered thereafter. Proposals received in response to this RFP and the information contained therein and attached thereto will not become public record until selection of the successful respondent by the ANIZDA Board at a public meeting.

Proposals should provide sufficient information for ANIZDA to evaluate and determine responsiveness as well as the ability to meet the requirements of the RFP. At a minimum, proposals should contain the following sections:

- a) **Firm Description:** Information including years in business, size, office location(s), and affirmation that the firm is a Certified Public Accounting firm licensed to practice in Pennsylvania and not currently under suspension or debarment by the Commonwealth of Pennsylvania, any other state, or the federal government.

- b) **Staffing:** Provide a brief resume/bio for each person proposed to be assigned to the audit team.
- c) **Experience:** Describe the firm's experience providing audit services to government entities with emphasis on services to municipal authorities, industrial development authorities, and economic development financing authorities in the Commonwealth of Pennsylvania and experience with the Neighborhood Improvement Zone program or similar programs such as the City Revitalization and Improvement Zone program. Provide a minimum of 3 client references including the name of the client organization, mailing address, phone number, individual contact with email address, and a brief description of services provided with dates of service.
- d) **Audit Approach:** Describe the firm's understanding of the scope of work requested and the basic audit work plan.
- e) **Compensation:** Propose an all-inclusive fee for each year of the 3-year engagement and for a 2-year option period at ANIZDA's selection. No reimbursement will be paid for out-of-pocket expenses such as travel, lodging, and meals.

#### **IV. Evaluation Criteria**

A combination of the following criteria will be used to evaluate proposals received in response to this RFP:

- a) Responsiveness to this RFP including organization, completeness, cohesiveness, conciseness, and clarity of the response.
- b) The firm's understanding of the scope of services as evidenced by the proposal submitted.
- c) Relevance and depth of experience of the firm and the individuals assigned to the audit.
- d) Information obtained from firm's references or other clients.
- e) Proposed fees, although ANIZDA is not bound to select the firm that proposes the lowest fees.

ANIZDA reserves the right to select a respondent best suited for the engagement in ANIZDA's sole discretion and to reject any or all proposals for any reason, to negotiate changes to proposal terms, to waive minor inconsistencies within the RFP, and to negotiate a contract with the successful firm.

#### **V. Prohibition of Discrimination and Affirmation of Equal Employment Opportunity**

By submitting its proposal, the firm affirms for itself and its contractors, subcontractors and consultants, that each of them shall not discriminate against any employee or applicant for employment on the basis of race, color, religious creed, ancestry, union membership, age, gender, sexual orientation, gender identify or expression, national origin, AIDS or HIV status or disability.

**VI. Suspension or Debarment**

By submitting its proposal, the firm affirms that it is not currently under investigation that can lead to suspension or debarment, nor is it currently under, or has received notice of pending, suspension or debarment by the Commonwealth of Pennsylvania, any other state, or the federal government.

**VII. Prohibition in Accordance with the NIZ Act**

By submitting its proposal, the firm affirms as of the date of the proposal, and for the term of the engagement, that it is not and will not be employed by, contracting with, or providing services for the City of Allentown or any developer under agreement with ANIZDA.

**VIII. Small Diverse Business Participation**

In accordance with the Statement of Policy by the PA Department of General Services (4 PA. Code Ch.58), ANIZDA encourages that Small Diverse Businesses including Minority Business Enterprise (MBE), Women Business Enterprise (WBE), Veteran-Owned Small Business Enterprise (VBE), Service-Disabled Veteran Owned Business Enterprises (SDVBE), Disability-Owned Business Enterprise (DOBE) and Lesbian, Gay, Bisexual and Transgender Enterprise (LGBTE) secure self-certification and a certificate as a small business from the Department or verification of certification as a small business from a third party entity as enumerated in the Policy and respond to this RFP.

**IX. Contact and Questions**

Questions regarding this Request for Proposal may be submitted to Steven K. Bamford, Executive Director, via email at [sbamford@allentownniz.com](mailto:sbamford@allentownniz.com). Questions must be received no later than 4:00 pm on September 29, 2020.

**X. Submission and Due Date**

Proposals shall be submitted via email to [sbamford@allentownniz.com](mailto:sbamford@allentownniz.com) and received by no later than 4:00 pm on October 13, 2020.

Allentown Neighborhood Improvement Zone Development Authority

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