NAUGATUCK VALLEY
COUNCIL of GOVERNMENTS
49 Leavenworth Street, 3rd Floor, Waterbury, CT 06702 • 203-757-0535 • 203-735-8688 • nvcogct.gov

NAUGATUCK VALLEY COUNCIL OF GOVERNMENTS
Request for Qualifications
Professional Auditing Services
January 22, 2026

The Naugatuck Valley Council of Governments, is requesting qualifications from qualified firms of certified public accountants, in accordance with the provisions of the Connecticut General Statutes, to conduct an examination and to render an opinion on the comprehensive annual financial statements of the Naugatuck Valley Council of Governments. Proposals will be received at our offices until 3:00 pm on February 23, 2026 at which time no further proposals will be considered. The required forms for submission may be found in the appendix of this RFQ.

Information concerning this Request for Qualifications may be obtained by contacting Michael Szpryngel, Finance Director at (203) 757- 0535. The Naugatuck Valley Council of Governments is an Equal Opportunity Employer.

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I. INTRODUCTION

A. General Information

The Naugatuck Valley Council of Governments (NVCOG) is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending June 30, 2026, 2027, 2028, with additional one year options for the 4th and 5th years, ending June 30, 2029 and 2030, respectively. These audits are to be performed in accordance with Generally Accepted Auditing Standards, the standards set forth for financial audits in the General Accounting Office's (GAO*) Government Auditing Standards (1994*), GASB 34, the provisions of the Federal Single Audit Act of 1984, as amended in 1996, and U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-profit Organizations,* and the provisions of Sections 4-230 through 4-236 of the Connecticut General Statutes concerning the *State Single Audit Act.*

The auditor(s) shall state that the primary purpose of the audit is to express an opinion on the general-purpose financial statements taken as a whole and that the audit is subject to the inherent risk that errors or irregularities may occur and not be detected.

There is no expressed or implied obligation for the Naugatuck Valley Council of Governments to reimburse firms for any expenses incurred in preparing proposals in response to this request.

To be considered, an original and a digital proposal must be received by the Naugatuck Valley Council of Governments, 49 Leavenworth Street-3rd Floor, Waterbury CT 06702 by 3:00 pm February 23, 2026. The Naugatuck Valley Council of Governments reserves the right to reject any or all proposals submitted. Proposals submitted will be evaluated by financial personnel, NVCOG Executive Director, and Audit Committee members.

During the evaluation process, the selection personnel and the Naugatuck Valley Council of Governments reserve the right, where it may serve the Naugatuck Valley Council of Governments' best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. At the discretion of the Naugatuck Valley Council of Governments or the selection personnel, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The Naugatuck Valley Council of Governments 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 this request for qualifications, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Naugatuck Valley Council of Governments and the firm selected.

It is anticipated the selection of a firm will be completed no later than March 20, 2026. Following the notification of the selected firm, it is expected that an engagement letter will be executed between both parties within 30 days of approval.

B. Term of Engagement

Contract Period – The agreement shall be for a three-year period, with an option for one-year extensions in the 4th and 5th years and shall become effective immediately upon execution by all parties, with implementation of all specified services to take place for the audit of fiscal year ending June 30, 2026. The contract entered into between NVCOG and the firm shall extend for a term

through and including the audit for the fiscal year ending June 30, 2028. The agreement may be extended at the discretion of the Executive Board.

Compensation – Compensation for services shall be a fixed price for each year of the three-year term of the agreement. The fixed fee shall include a minimum number of hours to be allocated to the partner-in-charge, supervising manager, and field staff. Upon request, the firm will provide NVCOG with a statement of chargeable hours to substantiate billings. Any annual optional extensions shall be performed at prices to be negotiated before the option is exercised.

Termination of Contract – Following implementation, should the Finance Director find that the firm has failed in any material respect to perform its obligations under the agreement; the Executive Board may cancel the agreement. The firm shall be liable for damages from such breach including reasonably foreseeable incidental and consequential damages. Should NVCOG find that the provision of auditing services under the terms of the agreement precludes NVCOG from administering its duties in an effective and efficient manner, the Executive Board may cancel the agreement upon 180 days written notice to the firm. In such event NVCOG shall compensate the firm at the pro rata hourly rate for services performed through the effective date of the cancellation which shall be in full and complete satisfaction of the firm's claims. The firm shall promptly return all workpapers and work in progress to NVCOG. The firm shall provide NVCOG at least 180 days prior written notice of its intent to terminate any agreement.

II. DESCRIPTION OF THE ENTITY

A. General

The auditor's principal contact with the Naugatuck Valley Council of Governments will be Michael Szpryngel, Finance Director, or a designated representative, who will coordinate the assistance to be provided by the Naugatuck Valley Council of Governments to the auditor.

B. Background Information

NVCOG is a political subdivision of the State of CT, we are primarily a planning organization, which operates under a board of chief elected officials representing 19 towns in the Naugatuck Valley Planning Region, with a fiscal year that begins on July 1 and ends on June 30.

C. Fund Structure

The Naugatuck Valley Council of Governments uses all of the funds included in the budget and the CAFR under general ledger control, and account groups in its financial reporting. Annual revenues are between $8 and $16 million per year, and we employee 35 full time people in one location.

D. Budgetary Basis of Accounting

The Naugatuck Valley Council of Governments prepares its budgets on a basis consistent with generally accepted accounting principles, except that encumbrances are recognized as a valid and proper charge against an appropriation in the year the purchase order is issued.

III. ASSISTANCE PROVIDED TO THE AUDITOR & REPORT PREPARATION

A. General

Workspace will be provided in close proximity to the financial records. Telephones and use of a copy and facsimile machine will be made available, as well as internet access during the engagement. The auditor will be required to provide computer equipment and other office materials as needed.

B. Statements and Schedules and Other Pertinent Information to be Prepared by the NVCOG

The staff of the Naugatuck Valley Council of Governments will prepare or provide the following statements and schedules for the auditor as follows:

- Adjusted trial balance for all funds
- Detailed schedules of revenues and expenditures, expenses, accounts payable and receivable, and encumbrances
- Detail of balance sheet and subsidiary account activity
- Check registers for all funds
- Bank reconciliations for all accounts
- Detail of capital projects expenditures
- Analysis of accounts as requested
- Investment activity schedules
- Fixed assets schedules
- Payroll records
- Schedule of compensated absences
- Required supplementary information
- Management's discussion and analysis
- Schedule of federal and state assistance

IV. NATURE OF SERVICES REQUIRED

A. General

The Naugatuck Valley Council of Governments is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal years ending June 30, 2026, 2027 and 2028 with an option to extend for 2 one (1) year periods. These audits are to be performed in accordance with the provisions contained in this request for qualifications.

B. Qualifying Requirements

Qualified Firm

Firms submitting proposals must be qualified to perform independent audits of municipalities of the State of Connecticut. The firm must have been engaged during the fiscal year ending June 30, 2026 as independent auditors for the purpose of rendering an opinion on the annual financial statements of a Connecticut municipality.

Location

The auditor must have an office located within the State of Connecticut, and resident staff must be able to offer the full range of auditing services required by this Request for Qualifications.

Non-Discrimination

No person shall be denied or subjected to discrimination on account of any services or activities made possible by or resulting from this agreement on the grounds of sex, race, color, creed, national origin, age (except minimum age and retirement provision), marital status, or the presence of any sensory, mental or physical handicap. Any violation of this provision shall be considered a violation of a material provision of this agreement and shall be grounds for cancellation, termination or suspension, in whole or in part, of the agreement by the Naugatuck Valley Council of Governments and may result in ineligibility for further Naugatuck Valley Council of Governments' contracts. The proposer shall at all times in the proposal and contract process comply with all applicable Naugatuck Valley Council of Governments, state, and federal anti- discrimination laws, rules, regulations and requirements thereof.

Reports

Each proposer shall submit copies of at least two Comprehensive Annual Financial Reports (CAFR) issued by Connecticut municipalities in which their opinion is contained.

Other

Supervisory members of the audit team, including the "in charge" field auditor, should be Certified Public Accountants and have a minimum of three (3) years of municipal audit experience in the State of Connecticut. The selection personnel intend to strongly consider municipal audit experience and certification in evaluating the proposer's audit team. It is NVCOG's desire to maintain a consistently qualified team during the term of the engagement.

The proposer shall list its current Connecticut municipal clients and its Connecticut clients lost and gained during the calendar year 2025.

C. Scope of Work to be Performed

The Naugatuck Valley Council of Governments desires the auditor to express an opinion on the fair presentation of its basic financial statements, the combed and individual non-major fund financial statements and schedules in conformity with generally accepted accounting principles.

The auditor may also be responsible for the Government-wide Financial Statements.

The auditor will be entirely responsible for the printing of 26 CAFRs before December 15th each year for the previous fiscal year. A PDF or similar file of the CAFR that is able to be posted on NVCOG website will be provided to NVCOG at that time.

D. Auditing Standards to be Followed

To meet the requirements of this request for qualifications, the audit shall be performed 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. Comptroller General's *Government Auditing Standards,* GASB 34*,* the provisions of the Single Audit Act of 1984, as amended in 1996, the provisions of U.S. Office of Management and Budget (OMB) Circular A-133*, Audits of States, Local Governments and Non-profit Organizations*, and in conjunction and conformity with the Connecticut Single Audit Act.

E. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue, as required by generally accepted auditing standards, *and Government Auditing standards*, *OMB Circular a-133, and the Connecticut Single Audit Act*, including but not limited to the following:

- A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles
- A report on compliance and on internal control over financial reporting based on an audit performed in accordance with *Government Auditing Standards*
- A report on the Schedule of Expenditures of Federal Financial Assistance
- A report on compliance and internal control over compliance applicable to each major federal award program
- A report on the Supplementary Schedule of State Financial Assistance
- A report on the internal control over compliance in accordance with the State Single Audit Acts
- A report on compliance with the general requirements applicable to state financial assistance programs
- A report on compliance with specific requirements applicable to major state financial assistance programs

The auditor shall communicate in a letter to the Audit Committee 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 organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

F. 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 three (3) years, unless the firm is notified in writing by the Naugatuck Valley Council of Governments of the need to extend the retention period. The auditor will be required to make working papers available, upon request by the Naugatuck Valley Council of Governments. In accordance with the requirements of Government Auditing Standards and of the Single Audit Act Amendments of 1996, the auditor is required to provide access to the working papers and photocopies thereof to a federal agency or the Comptroller General of the United States upon their request for their regulatory oversight purposes. If such a request is made, the auditor will inform the Finance Director prior to providing such access.

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.

G. Other Audit Services

Periodically the Naugatuck Valley Council of Governments is required to have separate audits performed. The auditor will be expected to perform these audits and any other audit services requested by the Naugatuck Valley Council of Governments outside of the standard audit at the hourly rate stated in Appendix A.

H. Implied Requirements

All services not specifically mentioned in this request for qualifications that are necessary to provide the functional capabilities described by the auditor shall be included in the Scope of Services.

V. TIME REQUIREMENTS

A. Proposal Calendar

The following is a list of key dates up to and including the date proposals are due to be submitted:

Request for Qualifications issued	January 22, 2026
Due date for proposal	February 23, 2026 @ 3:00 pm
Interviews by selected firms	March 9, 2026 through March 14, 2026 (optional)
Appointment by Executive Director	On or before March 20, 2026
Contract date	Within 30 days of appointment

B. Schedule for the Annual Audit

Each of the following should be completed by the auditor no later than the dates indicated.

1. **Interim Work** – The auditor shall complete interim fieldwork by June
2. **Detailed Audit Plan** – The auditor shall provide the Naugatuck Valley Council of Governments by June 15 both a detailed audit plan and a list of all schedules to be prepared by the Naugatuck Valley Council of Governments.
3. **Fieldwork** – The auditor shall complete all fieldwork by October 31
4. **Exit Conference & Draft Repots** – An exit conference to review draft CAFR and significant audit findings shall be completed by October 31
5. **Draft Comments** – The Naugatuck Valley Council of Governments shall provide the auditors with comments on the Draft report by November 15
6. **Final Report** – The auditor shall have final audit report completed by December 15

C. Report Submissions

Copies of all reports shall be addressed to NVCOG Board. The successful proposer will also submit copies of reports as required by state and federal audit requirements.

The submission dates for the various reports to the municipality and the appropriate cognizant agencies as follows:

Comprehensive Annual Financial Report	December 15 for the preceding fiscal year
Single Audit Report	December 15 for the preceding fiscal year
OPM's Electronic Audit Reporting System (EARS)	December 31 for the preceding fiscal year
Federal Audit Clearinghouse	December 31 for the preceding fiscal year

The final report and 26 signed copies should be delivered to:

Naugatuck Valley Council of Governments
Finance Department
49 Leavenworth Street, 3rd Floor
Waterbury, CT 06702

VI. PROPOSAL REQUIREMENTS

A. General Requirements

1) Inquiries

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

Naugatuck Valley Council of Governments
Finance Department
49 Leavenworth Street, 3rd Floor
Waterbury, CT 06702
Attn: Michael Szpryngel, Finance Director 203-757-0535

2) Submission of Proposals

The following material is required to be received by 3:00 p.m. on February 23, 2026 for a proposing firm to be considered:

a. The Proposal and three copies are to include the following:
   i. **Title Page** – showing the request for qualification's 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**
   iii. **Transmittal Letter** – A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, 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 the period covered
   iv. **Detailed Proposal** – The detailed proposal should follow the order set forth in Section VI B of this request for qualifications
   v. **Appendix C** – Insurance Schedule
   vi. **Appendix D** – Audit Services Proposal Letter

b. The proposer shall submit an original and three copies of a dollar cost proposal attached to this request for qualifications (Appendix A) - Sealed

c. Proposers should send the completed proposal consisting of the two (2) separate envelopes, to the following address:

Naugatuck Valley Council of Governments
Finance Director
49 Leavenworth Street, 3rd Floor
Waterbury, CT 06702

The envelopes shall be clearly marked as follows:

Envelope #1: Audit Technical Proposal
Envelope #2: Audit Sealed Dollar Cost Proposal (Appendix A)

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 Naugatuck Valley Council of Governments in conformity with the requirements of this request for qualifications. 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 firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for qualifications 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 qualifications (excluding any cost information which should only be included in Appendix A). 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 qualifications. While additional items may be presented, the following subjects, items No. 2 through 8, 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 Naugatuck Valley Council of Governments as defined by generally accepted accounting standards and the U.S. Comptroller General's *Government Auditing Standards* (1994).

The firm should also list and describe the firm's professional relationships involving the Naugatuck Valley Council of Governments or any of its 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.

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

3. License to Practice in Connecticut

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

4. Firm Qualifications and Experience

The proposer 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, 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 shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the last 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.

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 engagements.

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. Indicate whether each such person is licensed to practice as a certified public accountant in Connecticut. 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.

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. Indicate how the quality of the staff over the term of the agreement will be assured.

The proposer should identify the extent to which its staff reflects the Naugatuck Valley Council of Governments' commitment to Affirmative Action.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the Naugatuck Valley Council of Governments. Replacement personnel must have the same or greater level of municipal audit experience as the originally proposed staff or the Naugatuck Valley Council of Governments will be entitled to a 10% reduction in fees. In any case, the Naugatuck Valley Council of Governments retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this request for qualifications can only be changed with the express prior written permission of the Naugatuck Valley Council of Governments, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience or the Naugatuck Valley Council of Governments will be entitled to a 10% reduction in fees.

6. 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 - 5) performed in the last five years that are similar to the engagement described in this request for qualifications. 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.

7. 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 IV of this request for qualifications. In developing the work plan, reference should be made to such sources of information as the Naugatuck Valley Council of Governments' budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

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
NO DOLLARS SHOULD BE INCLUDED IN THE TECHINICALPROPOSAL
c. Sample size 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 to gain and document an understanding of the Naugatuck Valley Council of Governments' internal control structure
g. Approach to be taken in determining laws and regulations that will be subject to audit test work
h. Approach to be taken in drawing audit samples for purposes of tests of compliance

8. 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 Naugatuck Valley Council of Governments.

9. Report Format

The proposal should include sample formats for required reports.

NO DOLLAR AMOUNTS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL

C. Sealed Dollar Cost Proposal

1. Total All-Inclusive Maximum Price

The dollar cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for qualifications. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The Naugatuck Valley Council of Governments will not be responsible for expenses incurred in preparing and submitting the technical proposal or the dollar cost proposal. Such costs should not be included in the proposal.

2. Fixed Fees by Category

The dollar cost proposal should include a schedule of professional fees and expenses, presented in the format provided in the attachment (Appendix A), that supports the total all-inclusive price.

The dollar cost that would be charged to create the Government-wide Statements using the information provided. The total all-inclusive maximum price to be proposed is to contain all direct and indirect costs including all out-of-pocket expenses.

3. Rates for Additional Professional Services

   If it should become necessary for the Naugatuck Valley Council of Governments to request the auditor to render any additional services requested in this request for qualifications or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the Naugatuck Valley Council of Governments and the firm. Any such additional work agreed to between the Naugatuck Valley Council of Governments and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the dollar cost proposal in Appendix A.

4. Manner of Payment

   Progress payments will be made on the basis of hours of work completed during the course of the engagement in accordance with the firm's dollar cost proposal. Interim billings shall cover a period of not less than a calendar month. NVCOG reserves the right to withhold ten percent (10%) from each billing pending delivery of the firm's final reports.

VII. EVALUATION PROCEDURES

A. Selection Personnel

Proposals submitted will be evaluated by the Finance Director, Executive Director and Finance Manager.

B. Evaluation Criteria

The following represent the principal selection criteria which will be considered during the evaluation process of proposals.

1. Mandatory Elements

a. The audit firm is independent and licensed to practice in Connecticut.
b. The audit firm's professional personnel have received adequate continuing professional education within the preceding three years.
c. The firm has no conflict of interest with regard to any other work performed by the firm for the Naugatuck Valley Council of Governments.
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 qualifications on preparing and submitting the proposal.
f. The firm submits copies of at least two Comprehensive Annual Financial Reports issued by Connecticut municipalities in which their opinion is contained. At least one of these reports shall have been awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting within the past three years.

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. Experience with the preparation of federal and state financial assistance and related reports
4. Experience in providing assistance to meet the requirements of the Certificate of Achievement for Excellence in Financial Reporting program

b. Audit Approach

1. Service Delivery Plan: Describe how the firm intends to conduct the audit in the first year versus subsequent years. Describe the service delivery system including what will be done, by whom, how and where. Provide detail on staffing requirements. Describe how the services will be coordinated and monitored and how access to them will be ensured through entrance conferences, progress reporting, and exit conferences.

3. Price - Cost will not be a factor in the selection of an audit firm.

C. Oral Presentations

During the evaluation process, the selection personnel may, at their discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to

answer any questions the selection personnel may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

D. Final Selection

The selection personnel will recommend a firm for approval by the Executive Board. It is anticipated that a firm will be selected by March 20, 2026. Following notification of the firm selected, it is expected a contract will be executed between both parties within thirty (30) days of approval.

E. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for qualifications unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Naugatuck Valley Council of Governments and the firm selected.

The Naugatuck Valley Council of Governments reserves the right without prejudice to reject any or all proposals or parts thereof for any reason, to negotiate changes to proposal terms and to waive minor inconsistencies with the request for qualifications.

APPENDIX A

PROPOSAL FOR AUDITING SERVICES

Name of Firm _____

Location of Office Staffing the Audit _____

Professional Audit Staff Assigned to NVCOG (#) _____

Certified Professional Audit Staff Assigned to NVCOG (#) _____

Connecticut Municipal Audit Clients | List Fiscal Year 2025 Engagements for Municipalities with Similarities

1 _____

2 _____

3 _____

AUDIT FEE PER YEAR

				Optional	
	FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**
General Audit					
Government-Wide Statements (Statements of Net Assets & Activities)					
Hourly Rate in Excess of Fixed Fee Allowance					
Audit Services Outside Scope of the Annual Audit					
Hours Provided for in Above Stated Fees:					
Partner-in-Charge & Review Partner					
Supervising Manager					
Audit Staff					

Name _____ Title _____

Signature _____ Date _____

E-Mail _____ Phone # _____

APPENDIX B

PROPOSER GUARANTEES AND PROPOSER WARRANTIES

Proposer Guarantees

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

Proposer Warranties

1. Proposer warrants that it is willing and able to comply with State of Connecticut laws with respect to foreign (non-state of Connecticut) corporations.

2. 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.

3. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the Naugatuck Valley Council of Governments.

4. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Firm

Name (Typed) | Title

Signature | Date

APPENDIX C

Insurance Exhibit - Financial Auditing Service

The Auditor (hereinafter called the Contractor) shall procure insurance coverage against claims that may arise from, or in connection with the performance of the work hereunder by the Contractor, his agents, representatives, employees or subcontractors. The Contractor shall keep all the required insurance in force continuously pursuant to their responsibility described in this contract, including any and all extensions. The Contractor shall pay all costs, premiums, and audit charges earned and payable under the required insurance.

For the purpose of this exhibit: the term "Contractor" shall also include their respective agents, representatives, employees or subcontractors; and the term "Naugatuck Valley Council of Governments" (hereinafter called "NVCOG") shall include their respective officers, agents, officials, employees, volunteers, boards and commissions.

A. Minimum Scope and Limits of Insurance:

The insurance required shall be written for not less than the scope and limits of insurance specified in this exhibit, or required by applicable federal, state and/or municipal law, regulation or requirement, whichever coverage is greater. It is agreed that the scope and limits of insurance coverage specified in this exhibit are minimum requirements and shall in no way limit or exclude NVCOG from additional limits and coverage provided under the Contractor's policies.

1) **Commercial General Liability:**

$1,000,000 combined single limit per occurrence for bodily injury, personal injury, property damage, contractual liability and products /completed operations.

2) **Automobile Liability and Physical Damage Coverage:**

$500,000 combined single limit per occurrence for any auto, including statutory uninsured/underinsured motorists coverage and $1,000 medical payments. Policy to include collision and comprehensive coverage for any auto used for the purpose of this contract.

3) **Workers' Compensation:**

Coverage A / Workers' Compensation: Statutory limits as required by the Labor Code of the State of Connecticut.

Coverage B / Employer's Liability: Limits of $100,000 each accident, $500,000 disease/policy limit, $100,000 disease/each employee. If the Contractor decides not to procure workers' compensation in accordance with Connecticut law, the Contractor agrees to comply with the Connecticut Workers' Compensation Act's (Act) requirements for withdrawing from the provisions of the Act, including, but not limited to, filing the appropriate notice of withdrawal with the commissioner. The Contractor is wholly responsible for taking the actions necessary to withdraw from the provisions of the Act. In lieu of procuring workers' compensation insurance and providing NVCOG with proof thereof, the Contractor agrees to hold the Naugatuck Valley Council of Governments, boards and commissions, officers, agents, officials, employees, servants, volunteers, contractors and representatives harmless from any and all suits, claims, and

actions arising from personal injuries sustained by the Contractor or Contractor's employees during the course of the performance of this contract, however caused.

4) **Crime & Fidelity:**

Coverage A - $1,000,000 Employee Theft
Coverage B - $1,000,000 Forgery & Alteration
Coverage C - $1,000,000 Theft of Monies & Securities
Coverage D - $1,000,000 Robbery & Safe Burglary

The Contractor shall provide that the bonding company name the **Naugatuck Valley Council of Governments** for purposes of this Contract.

5) **Professional Liability:**

$1,000,000 per occurrence, $2,000,000 aggregate each claim.

6) **Personal Property:**

"All risk" insurance on a replacement cost basis to cover the value of personal property belonging to the Contractor and others (including but not limited to the personal property of subcontractors) located on NVCOG property while in use or in storage for the duration of the contract. Deductible not to exceed $1,000. The Contractor agrees that NVCOG will not assume any responsibility for the Contractor's personal property.

B. Additional Insured Endorsement:

All liability policies (with the exception of Worker's Compensation and Professional Liability) shall have the Naugatuck Valley Council of Governments, NVCOG Board of Education, and their respective officers, agents, officials, employees, volunteers, boards and commissions endorsed as an Additional Insured with respect to liability arising out of or in connection with the activities performed by or on behalf of the Contractor; products and completed operations of the Contractor; premises owned, leased, or used by the Contractor; or automobiles owned, leased, hired or borrowed by the Contractor. The coverage shall contain no special limitations on the scope of protection afforded to NVCOG.

C. Acceptability of Insurers

Contractor's policies shall be written by insurance companies licensed to do business in the State of Connecticut, with a Best's rating of no less than A:VII, or otherwise deemed acceptable by NVCOG's Administrative Officer.

D. Subcontractors

Contractor shall include all subcontractors as insured under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverage for subcontractors shall be subject to all of the requirements stated herein.

E. Waiver of Subrogation

Contractor shall provide that all insurance policies include a waiver of subrogation clause that states

that it is agreed that in no event shall the insurance company have any right of recovery against NVCOG. When the Contractor is self-insured, it is agreed that in no event shall the Contractor have any right of recovery against NVCOG.

F. Claims-Made Form

If the insurance coverage is underwritten on a claims-made basis, the retroactive date shall be prior to or coincident with the date of the contract. The certificate of insurance shall state the retroactive date and that the coverage is claims-made. The Contractor shall maintain coverage for the duration of the contract and for the two (2) years following the completion of the contract. Evidence of such coverage shall be provided to NVCOG thirty (30) days prior to each policy expiration.

G. Aggregate Limits:

If a general aggregate is used, the general aggregate limit shall apply separately to the project or shall be twice the occurrence limit. All aggregate limits must be declared to NVCOG. It is agreed that the Contractor shall notify NVCOG with reasonable promptness with information concerning the erosion of limits due to claims paid under the general aggregate during the contract term. If the aggregate limit is eroded, the Contractor agrees to reinstate or purchase additional limits to meet the minimum limit requirements stated herein. The Contractor shall pay the premium.

H. Deductibles and Self-Insured Retentions:

Contractor must declare any deductibles or self-insured retentions to NVCOG. All deductibles or self-insured retentions are the sole responsibility of the Contractor to pay and/or to indemnify.

I. Notice of Cancellation or Nonrenewal:

For other than non-payment of premium, each insurance policy required by this exhibit shall be endorsed to state that coverage shall not be suspended, voided, cancelled, or reduced in coverage or in limits except after thirty (30) days prior written notice has been given to NVCOG. Ten (10) days prior written notice shall be given for non-payment of premium.

J. Other Insurance Provisions:

The policies are to contain, or be endorsed to contain, the following provisions:

1) Liability Coverage

a) The Contractor's insurance coverage shall be primary insurance with respect to NVCOG. Any insurance or self- insurance maintained by NVCOG shall be excess of the Contractor's insurance and shall not contribute with it.
b) Coverage shall state that the Contractor's insurance shall apply separately to each insured against whom a claim is made, or suit is brought.
c) Any failure to comply with the claim reporting provisions of the policy shall not affect coverage provided to NVCOG.

K. Verification of Coverage:

The Contractor shall provide NVCOG with certificates of insurance, declaration pages, policy endorsements or provisions confirming compliance with this exhibit before work commences. The certificates and endorsements for each insurance policy are to be signed by a person authorized by the insurer to bind coverage on its behalf. Renewal of expiring certificates shall be filed thirty (30) days prior to expiration. NVCOG reserves the right to require complete, certified copies of all required policies, at any time.

All insurance documents required by this exhibit should be mailed to Naugatuck Valley Council of Governments, Finance Director, 49 Leavenworth Street, Waterbury, CT 06702.

L. Failure to Purchase or Maintain Insurance:

If NVCOG or the Contractor is damaged by failure of the Contractor to purchase or maintain insurance required by this exhibit, the Contractor shall bear all reasonable costs including, but not limited to, attorney's fees and costs of litigation, properly attributable thereto.

Firm

Name (Print) | Title

Authorized Signature | Date

Naugatuck Valley Council of Governments

Name (Print) | Title

Signature | Date

APPENDIX D

Michael Szpryngel, Finance Director
Naugatuck Valley Council of Governments
49 Leavenworth St, 3rd Floor
Waterbury, CT 06702

Dear Mr. Szpryngel:

We have read the Request for Qualifications and fully understand its intent and contents. We certify that we have adequate personnel, insurance, equipment, and facilities to fulfill the specified requirements. We understand that our ability to meet the criteria and provide the required services shall be judged solely by the selection personnel.

We have attached the following:

1. Audited CAFR reports for two (2) clients as outlined in Section IV, B
2. Proposal as outlined in Section VI
3. Appendix A: Proposal for Auditing Services (separate envelope)
4. Appendix B: Proposer Guarantees and Warranties Insurance
5. Appendix C: Insurance Statement

It if further understood and agreed that all information included in, attached to, or required by the Request for Qualifications shall be public record upon delivery to the Naugatuck Valley Council of Governments.

Submitted by:

_____
Firm

_____ _____
Name Title

_____ _____
Authorized Signature Date

_____ _____
E-Mail Phone #