

# EXHIBIT B

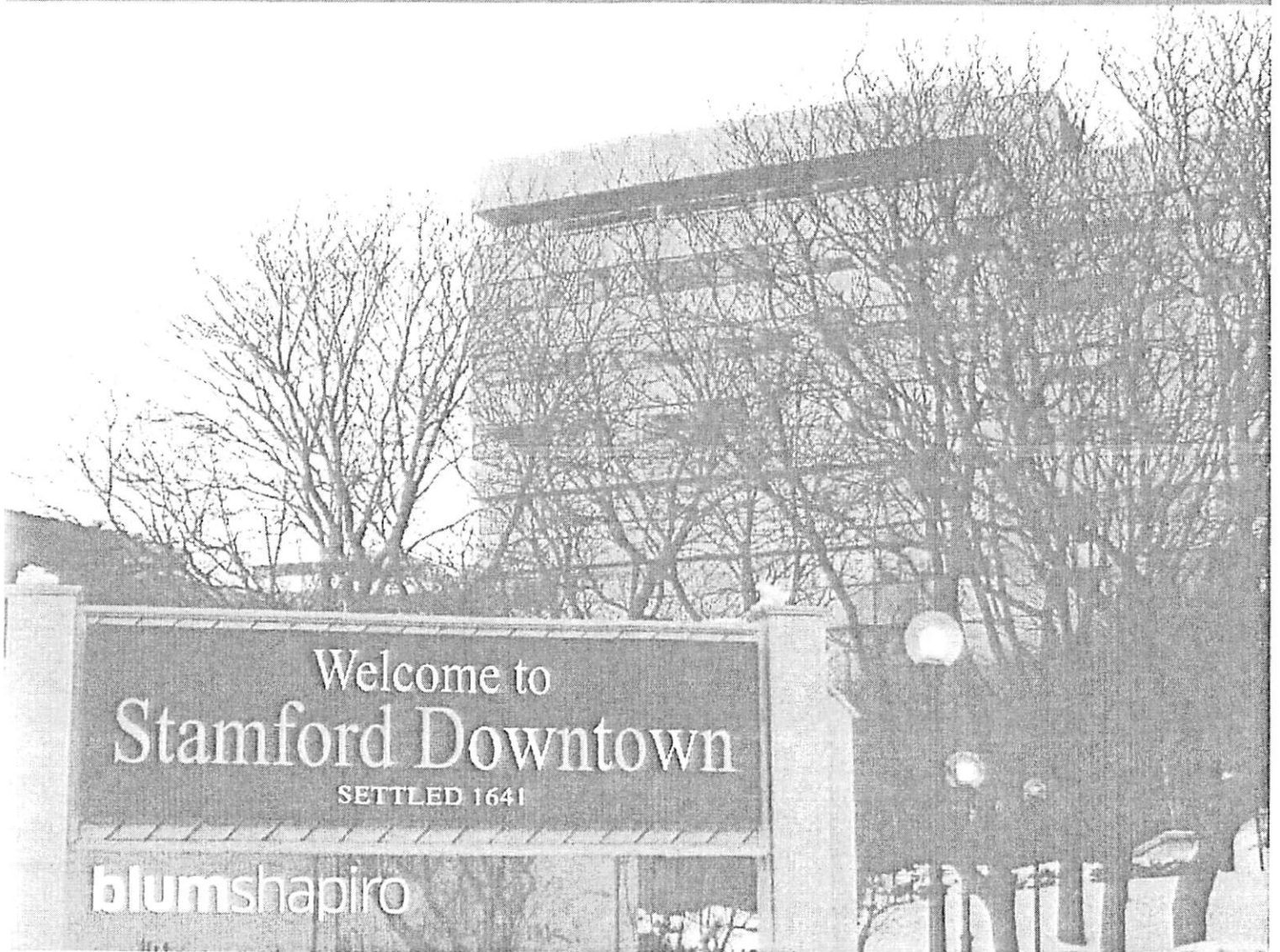
(BLUM SHAPIRO'S RESPONSE TO STAMFORD RFP NO. 764)

Proposal to provide professional  
services to:

The City of  
Stamford **ORIGINAL**  
RFP No. 764

Due Date: February 21, 2019

step forward →



# Title Page

**Proposal to Provide Professional Auditing Services to  
The City of Stamford, Connecticut – RFP No. 764**

**Firm Name and Address**

Blum, Shapiro & Company, P.C. (blumshapiro)

**Contact and Address**

Nikoleta D. McTigue, CPA, MSA  
Partner  
29 South Main Street  
West Hartford, CT 06107  
Direct Phone Number: 860.570.6377

**Proposal Due Date**

February 21, 2019

# Table of Contents

## Introduction

Transmittal Letter	1-2
blumshapiro – The Firm of Choice	3

## Technical Proposal

Independence	5
License to Practice in Connecticut	5
Firm Qualifications and Experience	6-10
Partner, Supervisory and Staff Qualifications and Experience	11-18
Similar Engagements with Other Government Entities	19
Audit Approach	20-25
Identification of Anticipated Potential Audit Problems	26
Report Format	26

Exhibit A - Fee Proposal .....	28-29
--------------------------------	-------

Electronic copies of two CAFR's – City of Hartford and City of Bridgeport,  
Connecticut (provided separately)



# Introduction



February 19, 2019

Mr. Erik Larson  
Purchasing Manager  
City of Stamford  
Purchasing Department  
888 Washington Boulevard  
Stamford, CT 06901  
Attention: Professional Auditing Services

Dear Mr. Larson:

blumshapiro is pleased to present our qualifications to continue to provide financial audit services to the City of Stamford (the City) for the fiscal years ending June 30, 2019, June 30, 2020 and June 31, 2021, with the option of an additional two (2) one (1) year terms, subject to approval by both blumshapiro and the City. We value the strong relationship with the City that we have developed over the years, and we are confident that we can continue to successfully meet and exceed your expectations in the future.

We have an in-depth knowledge of the operations, systems and internal controls of the City resulting from the audit services we have been providing you for the past several years. This knowledge will serve as a great platform from which to build our plan and approach resulting in an efficient and effective audit. We are committed to providing you with the technical expertise you will need to meet the requirements of the standard while still meeting your required filing deadlines.

We have read the Request for Proposal and fully understand its intent and contents. We certify that we have adequate personnel, insurance, equipment, and facilities to fulfill the specified requirements.

blumshapiro is licensed to practice in Connecticut and is qualified to perform independent audits of Connecticut municipalities. We have served as auditors for municipal and quasi-government organizations for many years, and our current client base consists of over 50 towns, cities and school districts. We additionally provide specialized consulting services such as organization and process improvement studies, revenue enhancement projects, school construction financial management, information technology security studies,

evaluation and installation of software and construction claims services to numerous local municipalities.

We have extensive audit experience in providing services to government clients and other recipients of state and federal financial assistance. Successfully serving these entities requires that we possess significant knowledge of and experience with Uniform Guidance, the State Single Audit Act and federal, state and local financial assistance programs, including grant compliance auditing. As a result, we are thoroughly familiar with the complexities and concerns that result from the requirements of compliance with financial assistance programs.

Our firm believes that our clients and quality of our audits benefit from long-term relationships and also recognizes the importance of a thorough, independent review of each engagement.

The City of Stamford would remain a premier client for blumshapiro, and we will devote substantial resources to ensure timely and quality service. If you have questions or would like more information after reviewing our proposal, please contact me at 860.570.6377 or nmctigue@blumshapiro.com. This proposal is a firm and irrevocable offer for the period covered.

Sincerely,



Nikoleta D. McTigue, CPA, MSA  
Partner

## blumshapiro – The Firm of Choice

We are the premier accounting and consulting firm by every measure that matters to our clients. The blumshapiro name is widely known and stands for quality and integrity. Our extensive name recognition has greatly enhanced our marketing and recruiting efforts.

Our growth has been strong but controlled, enabled through product and service innovations, an expanded portfolio of industry specialties and multiple strategic mergers and acquisitions. Our employees are highly sought after as writers, speakers and leaders throughout our industry.

blumshapiro offers the advantages of national firms with a heightened level of commitment to service and communication. We offer extensive technical resources and specialized knowledge, combined with responsive and personal attention and accessibility to our partners and managers. We look forward to passing on our expertise and resources to you.

To ensure continuity of quality service, blumshapiro assesses our clients' satisfaction with our firm via random surveys of over 600 of the firm's clients across multiple industries. We are pleased to report that our clients responded with an overall satisfaction rate exceeding 99%. Below are some client quotes that were included in the recent survey response:



*Always  
conscientious and  
attentive to our  
needs*

*Proactive personnel,  
engaging with client,  
efficient and timely  
with work product*

*Very happy with  
the caliber and  
depth of the team*





# Technical Proposal

## Independence

blumshapiro understands the importance of auditor independence and maintains strict policies designed to ensure our independence on all engagements. We evaluate the implications that any advisory service proposed to an audit client will have on our independence, in fact and in appearance. We communicate to our clients all conclusions with respect to the independence at the beginning and end of each engagement.

At blumshapiro, all professional personnel are required to adhere to the independence, integrity and objectivity rules, regulations, interpretations and rulings of the AICPA and of all other regulatory agencies and professional organizations applicable to the engagement. In this regard, any transaction, event, circumstance or action that would impair the firm's independence or violate its integrity and objectivity policy on a compilation, review, audit or attestation (including forecast and projection) engagement is prohibited.

We are independent of the City of Stamford as defined by generally accepted accounting standards and the U.S. Comptroller General's *Government Auditing Standards*. We have been the auditor for the City for the past several years; however, we have not had, nor do we foresee any potential conflict of interest issues with the City or its management.

## License to Practice

Blum, Shapiro & Company, P.C. has a firm license to practice in the state of Connecticut.

## Firm Qualifications and Experience

Our Government Services Group has been providing audit services to municipalities and school districts for over 30 years and currently provides audits to over 50 cities, towns and school districts throughout Connecticut, Massachusetts and Rhode Island. Our firm audits 4 of the top 10 cities and towns in New England and 10 of the 17 AAA Moody's rated towns in the state of Connecticut. We have extensive experience assisting our municipal clients in preparing their Comprehensive Annual Financial Reports (CAFRs). In addition, over 30 of our current Connecticut clients were awarded the GFOA's Certificate of Achievement of Excellence in Financial Reporting. Over the years, we have been partners with our clients in retaining this achievement and obtaining it for the first time in some cases.

Our client base includes over 80 quasi-government, state and municipal entities, many of which have been clients for over 20 years. We additionally provide specialized consulting services such as organization and process improvement studies, revenue enhancement projects, school construction financial management, information technology security studies, evaluation and installation of software and construction claims services to numerous local municipalities.

For blumshapiro, the year-end audit provides an important foundation for an ongoing relationship that continues throughout the year. This means when the City faces a key accounting decision triggered by new reporting requirements, you will call us. It also means we will call you, alerting you to new auditing rules and to changes you should begin to make even before year-end.

We have extensive audit experience in providing services to government clients and other recipients of state and federal financial assistance. Successfully serving these entities requires that we possess significant knowledge of and experience with Uniform Guidance, the State Single Audit Act and federal, state and local financial assistance programs, including grant compliance auditing. As a result, we are thoroughly familiar with the complexities and concerns that result from the requirements of compliance with financial assistance programs.

We work with our government clients to create what's next by giving them the platform to imagine the possibilities. We work in partnership to discover and implement new business strategies to enhance financial health, profitability and performance.

In addition to the City of Stamford\*, below is our list of municipal audit clients:

- » City of Bristol\*
- » City of Bridgeport\*
- » City of Cranston, RI\*
- » City of East Providence, RI\*
- » City of Hartford\*
- » City of Meriden\*
- » City of Middletown\*
- » City of Milford\*
- » City of New Britain\*
- » City of Newport, RI\*
- » City of Norwich\*
- » City of Pawtucket, RI\*
- » City of Providence, RI\*
- » City of Warwick, RI\*
- » City of Waterbury\*
- » Town of Avon\*
- » Town of Bloomfield\*
- » Town of Branford
- » Town of Coventry\*
- » Town of Darien\*
- » Town of East Haddam
- » Town of East Hartford\*
- » Town of Farmington\*
- » Town of Glastonbury\*
- » Town of Granby\*
- » Town of Greenfield, MA
- » Town of Groton\*
- » Town of Guilford\*
- » Town of Haddam
- » Town of Johnson, RI
- » Town of Ledyard
- » Town of Manchester\*
- » Town of Mansfield\*
- » Town of Marlborough
- » Town of Newington\*
- » Town of Old Lyme
- » Town of Plainville\*
- » Town of Plymouth
- » Town of Ridgefield\*
- » Town of Rocky Hill\*
- » Town of Simsbury\*
- » Town of South Kingstown, RI\*
- » Town of South Windsor\*
- » Town of Southbury
- » Town of Southington\*
- » Town of Thompson
- » Town of Tolland\*
- » Town of Trumbull\*
- » Town of Wallingford\*
- » Town of Waterford\*
- » Town of West Hartford\*
- » Town of Weston
- » Town of Wethersfield\*
- » Town of Wilton\*
- » Town of Windsor Locks
- » Regional School District #13
- » Regional School District #19\*

\*Clients having a GFOA Certificate of Achievement for Excellence in Financial Reporting.





## Quality Assurance and Peer Review

Quality is one of blumshapiro's core values. Our internal Accounting and Auditing Partners Committee is responsible for ensuring that our commitment to quality is put into practice daily. This committee includes senior partners who regularly meet to review new accounting and auditing pronouncements and monitor internal processes and procedures, ensuring a consistent level of quality and a formal mechanism of control. Vanessa Rossitto, your concurring partner, is a member of this committee. This group oversees all technical aspects of our practice and our extensive training program for all professionals and develops firm policy and procedures related to performance of quality work. One important element of our quality control system is our requirement that a technical review partner experienced in the particular industry review and approve the planning, work papers and reports prior to issuance of audits and reviews the firm performs.



Governmental Audit  
Quality Center Member

blumshapiro is a member of the Government Audit Quality Center of the American Institute of Certified Public Accountants (AICPA), a national community of CPA firms that demonstrates a commitment to government audit quality and raises awareness about the importance of government audits. blumshapiro is also a member of the AICPA's Private Companies Practice Section and is an associate member of the Center for Audit Quality, an autonomous body affiliated with the AICPA. A copy of our most recent peer review can be found on the following page.



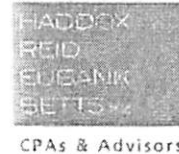
We are the independent auditors of the Public Company Accounting Oversight Board (PCAOB) and perform an integrated audit of their financial statements and internal controls. The PCAOB oversees the audits of public companies to protect the interests of investors. We are in the 12<sup>th</sup> year of this relationship.

### Federal or State Desk Reviews

A sample of our audit reports are subject to a desk review each year by the State of Connecticut Office of Policy and Management. We have not been notified of any problems with our reports.

### Disciplinary Action

Neither the firm nor any firm employees has been the subject of any disciplinary action by the state board of accountancy or any other regulatory authority.



## SYSTEM REVIEW REPORT

October 7, 2016

To the Shareholders of  
Blum, Shapiro & Company, P.C.  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Blum, Shapiro & Company, P.C. (the firm) in effect for the year ended May 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Blum, Shapiro & Company, P.C. in effect for the year ended May 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Blum, Shapiro & Company, P.C. has received a peer review rating of *pass*.

HADDOX REID EUBANK BETTS PLLC

*Haddox Reid Eubank Betts PLLC*

One Jackson Place, Suite 100 • PO Drawer 22507 • Jackson, MS 39225-2107 • Ph: 601.948.2524 • Fax: 601.950.9154 • [www.haddoxreid.com](http://www.haddoxreid.com)

## Updates on Accounting and Regulatory Developments

What we need to know is always changing. That's why we're committed to discovering and developing the knowledge we need to meet your emerging challenges.

Our team of experts is focused on anticipating the effects of industry trends, tax laws and new accounting pronouncements and alerting you to changes that will affect your industry. As emerging issues arise, we keep you at the forefront through eNewsletters, webinars, email alerts and personal interaction with our partners.

Our website at [blumshapiro.com](http://blumshapiro.com) contains detailed industry sites customized with information specifically relevant to your organization, such as articles, checklists, guides, webinars and white papers—all designed to help you make confident decisions regarding your future.



INDUSTRIES • GOVERNMENT • GOVERNMENTS

### OUR PRACTICES



01/11/11

A Congressional Tax Policy Update



02/11/11

Supporting the CFO – Metrics Every Financial Executive Needs to See



03/11/11

Regulations to Be Issued on Controlled Foreign Corporations' Previously Taxed Earnings and Profits

## Partner, Supervisory and Staff Qualifications and Experience

At blumshapiro, we understand what matters to our clients and what kind of future they are hoping for. We have assembled an engagement team comprised of experts best suited to analyze and respond to your unique needs. They will work together to identify best practices and new ways of operating that position you for success.

Their detailed resumes can be found on the following pages.

### Nikoleta D. McTigue, CPA, MSA

Engagement Partner

As the engagement partner, Nikoleta will provide overall direction to the engagement team, maintaining an active role in the relationship with the City. She has primary responsibility for all services.

### Vanessa E. Rossitto, CPA

Concurring Partner

As the concurring partner, Vanessa will participate in engagement planning, perform a review of all reports, be available as a technical resource and serve as the contact partner in the event Nikoleta is not available.

### Santo Carta, CPA

Audit Manager

As audit manager, Santo will oversee all aspects of the audit services. He will provide technical expertise on all accounting and reporting issues and work with your staff in developing the overall audit schedule and plan.



# Nikoleta McTigue

CPA, MSA

As a partner, Nikoleta has over 20 years of experience auditing municipal and quasi-government organizations. She has significant experience related to the accounting and reporting requirements of various federal and state agencies.

Nikoleta has been in charge of the audits of a number of municipalities, special districts and non-profit organizations. In addition, she has experience implementing information technology systems in support of accounting and auditing functions.

Nikoleta has provided audits of financial statements performed in accordance with government auditing standards and HUD regulations. She is knowledgeable of the reporting requirements of both Uniform Guidance and the State Single Audit Act. She has played an instrumental role in obtaining and maintaining the Government Finance Officers Associations' Certificate of Achievement for Excellence in Financial Reporting for her clients.

Nikoleta is also a member of our Women Who Lead Social Network, which includes a wide range of senior-level blum personnel actively helping to clear advancement barriers for women through guidance, coaching and advocacy—as well as offering honest feedback and advice to all blum employees about how to support the women they work with.

## Professional Organizations

American Institute of Certified Public Accountants

Connecticut Society of Certified Public Accountants

Government Finance Officers Association of Connecticut

Government Finance Officers Association of the United States and Canada

- » Special Review Committee, GFOA
- Certificate of Achievement for Excellence in Financial Reporting

West Hartford Art League

- » Past Treasurer, Board of Directors

Lyme – Old Lyme Soccer Club

- » Past Treasurer, Board of Directors

Leadership Greater Hartford, Class of 2014

- » Finance Committee

Connecticut Council of Small Towns

## Service Specialties

Financial Statement Audits  
Federal and State Single Audits

Information Technology  
HUD Audits

## Clients Served

Municipalities  
Quasi-Government Organizations  
Special Districts  
Non-Profit Organizations  
Federal and State Agencies

## Education

University of Tirana (Albania)  
Bachelor of Science in  
Economics and Accounting  
University of Hartford  
Master of Science in  
Professional Accounting



## Vanessa Rossitto

CPA

As a partner and industry leader of blum's Government Services Group, Vanessa performs a wide variety of significant audit engagements, including financial and compliance audits of government and quasi-government engagements. She has over 25 years of experience in government accounting and auditing. Vanessa is knowledgeable of the reporting requirements of both Uniform Guidance and the State Single Audit Act. She has played an instrumental role in obtaining and maintaining the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for her clients.

“

*My favorite part is the fact that we epitomize the word team. We succeed and fail together. We build each other up when we need it and celebrate when we earn it.*

”

Vanessa serves on the Special Review Committee for the GFOA Certificate of Achievement for Excellence in Financial Reporting. She has also testified before the State Legislative Program Review and Investigations Committee on behalf of the Connecticut Society of Certified Public Accountants on Raised Bill No. 1034, "An Act Concerning Regional School District Governance." Vanessa was elected partner-in-charge of the firm's Government Services Group in 2015.

Vanessa is the partner sponsor of blum's Diversity & Inclusion committee, which is dedicated to recognizing and celebrating differences among our employees—as well as recruiting a talented and varied cross-cultural workforce that adds to our dynamic understanding of collaboration and unification.

She is also a member of our Women Who Lead Social Network, which includes a wide range of senior-level blum personnel actively helping to clear advancement barriers for women through guidance, coaching and advocacy—as well as offering honest feedback and advice to all blum employees about how to support the women they work with.



VANESSA ROSSITTO

## CONTINUED

### Professional Organizations

American Institute of Certified Public Accountants

Connecticut Society of Certified Public Accountants

- » Strategic Planning Committee
- » Past Chair, Governmental Accounting & Auditing Committee
- » Past Treasurer, Board of Directors

Government Finance Officers Association of Connecticut

Government Finance Officers Association of the U.S. & Canada

- » Special Review Committee, GFOA Certificate of Achievement for Excellence in Financial Reporting
- » Special Review Executive Committee

Tri-State Diversity Council Member

Leadership Greater Hartford

- » Board of Directors
- » Finance Committee
- » Class of 2000

Hartford Area Habitat for Humanity

- » Past Vice President, Board of Directors
- » Past Chair, Governance Committee
- » Past Chair, Audit Committee

Central Connecticut State University

- » Accounting Department Advisory Board

Connecticut Council of Small Towns

The Connecticut Society of CPAs

- » Executive Director Search Committee Chairperson
- » Strategic Planning Commission

### Service Specialties

Financial Statement Audits  
Federal and State Single Audits

### Clients Served

Municipalities  
Quasi-Government Organizations  
Non-Profit Organizations

### Education

Central Connecticut State University  
Bachelor of Science in Accounting



## Santo Carta

### CPA

As a manager in our Accounting and Auditing Department, Santo has over 17 years of experience in providing services to municipalities, as well as federal and state agencies. In addition, he specializes in audits of non-profit organizations and regional education service centers.

Santo has significant expertise in the areas of state and federal tax compliance and state and federal single audits. He also specializes in the area of municipal-owned and operated utilities, including waste water operations and trash to energy facilities.

#### Professional Organizations

American Institute of Certified Public Accountants

Connecticut Society of Certified Public Accountants

Government Finance Officers Association of Connecticut

#### Service Specialties

Financial Statement Audits and Reviews

Federal and State Tax Compliance

Federal and State Single Audits

#### Clients Served

Municipalities

Municipal Utilities

Non-Profit Organizations

Quasi-Government Organizations

#### Education

Central Connecticut State University

Bachelor of Science in Accounting



## Quality and Consistency of Staff

We believe dedication to and knowledge of the government industry provides efficiencies and effectiveness that are optimized over time in a client relationship. Accordingly, we strive to maintain continuity in partners and key professionals from beginning to end of an engagement and from year-to-year. Our high percentage of partners and managers relative to our overall personnel, particularly compared to national firms, allows us to utilize significant involvement of our management team in the performance of our services. Our clients are consistently served by knowledgeable and experienced professionals. We reassign staff to the same engagement each year allowing their knowledge of the client to increase the efficiency and effectiveness of our team. Staff continuity benefits both our clients and blumshapiro. However, staff turnover is a reality for us as it is for our clients. If we lose a key person assigned to a client, we will replace that person from the top rather than from the bottom. For example, if a supervisor needs to be replaced on the engagement, the manager will step in to perform the supervisor's role until a replacement has been assigned and has been brought current on the engagement. We keep our clients informed of all personnel changes and seek your agreement before any changes are made to key personnel. There has been minimal turnover in our manager, principal and partner levels over the past several years.

## Affirmative Action Policy

blumshapiro's policy closely reflects the City's commitment to affirmative action. Our firm is an Affirmative Action/Equal Opportunity Employer and is strongly committed to all policies that will afford equal opportunity employment to all qualified persons without regard to race, color, religious creed, age, sex, marital status, national origin, ancestry, present or past history of mental disorder, mental retardation, sexual orientation, learning disability, physical disability including, but not limited to blindness, or genetic information, except where any of the above is a bona fide occupational qualification or need. This policy and practice applies to all persons, particularly those that are members of the protected classes identified as being Blacks, Hispanics, Asian or Pacific Islanders, American Indians, Alaskan Natives, Women, Persons with Disabilities and any other category projected by state or federal law. blumshapiro implements, monitors and enforces the Affirmative Action Policy Statement and programs in conjunction with all applicable federal and state laws, regulations and executive orders.

## Diversity and Inclusion at blumshapiro

As a firm, we are strongly committed to fostering a diverse and inclusive work environment. We are dedicated to ensuring that we are attracting and retaining a diverse group of talented employees and celebrating both our differences and commonalities. Our recruiting programs do more than just accommodate professionals from all backgrounds: they promote leadership development and advancement. This collaborative culture enables all employees to thrive—both in their professional and personal lives—allowing our firm to better serve our clients, colleagues and communities.

We have a committee dedicated to our diversity and inclusion initiative that includes a women's leadership subcommittee. Our firm and committees are dedicated to:

- » Promoting awareness and celebrating diversity
- » Recruiting a diverse group of talented individuals at every level of the firm
- » Creating a dynamic understanding of diversity with the evolution of society

## Women Who Lead

The Women Who Lead committee was established to help clear barriers for women aspiring to leadership roles and to ensure blumshapiro offers the support and resources needed to attract, retain, develop and advance the careers of women. Our goal is to achieve and maintain an environment where:

- » Women and men have an equal presence in leadership roles across the firm
- » Resources and mentorship programs are in place to support and inform women at every stage of their career
- » We inspire and encourage each other to strive for more at work, at home and in our communities

## Women Who Lead Social Network

The Women Who Lead Social Network is an informal mentor program, created to complement blumshapiro's formal mentoring and advising program.

The program is designed to provide men and women with resources who are available to give advice, coach, help women advance their careers and help men understand how they can better support the women they work with.

## Continuing Professional Education

Within the preceding three-year period, all of our professional staff have met or exceeded the continuing professional education requirements established by our profession. In addition, those staff members who serve government and non-profit organizations that are recipients of federal financial assistance receive at least 24 hours of industry-specific education in compliance with Government Accounting Auditing Standards. Our firm policy is that all licensed CPAs must complete a minimum of 40 hours of continuing professional education annually.

Following is a partial list of industry-specific continuing professional education attended by our staff:

- » AICPA Governmental Accounting and Auditing Update Conference
- » AICPA Governmental and Not for Profit Training Program
- » Federal and CT Cost Standards
- » GASB's Fair Value Standard: Accounting and Auditing Considerations
- » Uniform Guidance Considerations: The Schedule of Expenditures of Federal Awards and Major Program Determination
- » OMB Compliance Supplement and Single Audit Update
- » Audit Quality Discussion Part I: Avoiding Common Audit Deficiencies in State and Local Government Financial Statement Audits
- » GASB Pensions: Are You Ready for June 30, 2015 Audit Implementation?
- » Commonly Asked Questions about the Uniform Guidance & Yellow Book
- » Uniform Guidance for Federal Awards: Auditor Planning Considerations for the New Single Audit Rules
- » GAQC Webinar – 2016 Annual Update
- » 2016 State and Local Government Audit Planning Considerations
- » Avoiding Common Deficiencies in Yellow Book and Single Audits
- » The Continued Complexities of Auditing Governmental Pension Plans and Participating Employers
- » GASB's Other Post Employment Benefit Standard for Employers – Accounting and Auditing Considerations
- » Revenue Recognition in a State and Local Government Environment
- » GFOA 109th Annual Conference, Innovation and Resilience
- » GFOA Industry Update
- » Governmental Accounting and Auditing Conference
- » Single Audit – Planning and Fieldwork
- » Single Audit – Reporting
- » Supercircular
- » Uniform Guidance Considerations: Challenging Compliance Areas

All staff assigned to the engagement have exceeded the requirements of *Government Auditing Standards*, 24 hours in government and 80 hours overall, for continuing professional education.

## Similar Engagements

The following chart lists significant municipal engagements similar to the engagement with the Town of Stamford:

Organization and Location	Scope of Work	Date	Partner	Client Contact
City of Bridgeport*	Financial Statement Audit, Federal and State Single Audits, EFS agreed-upon procedures	Through 6/30/19	McTigue	Kenneth Flatto Director of Finance 203.576.8010
City of Hartford*	Financial Statement Audit, Federal and State Single Audits, EFS agreed-upon procedures	Through 6/30/20	Rossitto	Leigh Ann Ralls Director of Finance 860.543.8500
City of Milford*	Financial Statement Audit, Federal and State Single Audits, EFS agreed-upon procedures	Through 6/30/19	McTigue	Peter Erodici Director of Finance 860.783.3220
City of Bristol*	Financial Statement Audit, Federal and State Single Audits, EFS agreed-upon procedures	Through 6/30/23	McTigue	Diane Waldron Comptroller 860.584.6127
City of Meriden*	Financial Statement Audit, Federal and State Single Audits, EFS agreed-upon procedures	Through 6/30/21	Rossitto	Michael Lupkas Director of Finance 203.630.4138

\* Clients having a GFOA Certificate of Achievement for Excellence in Financial Reporting



## Approach

### Understanding of Work to be Performed

We will perform the following services for the City of Stamford for the fiscal years ending June 30, 2019, June 30, 2020 and June 30, 2021:

- » Financial statement audit
- » Audit of the Stamford Water Pollution Control Authority (SWPCA)
- » Federal single audit
- » State single audit
- » City Pension Plan Audits – three (3) in total

### Continuity of Service

As the current independent auditor for the City, blumshapiro can ensure a seamless transition into the next fiscal year based upon our thorough understanding of your operations.

The first year of the engagement would not require extensive client involvement to reacquaint ourselves with a basic understanding of your accounting and reporting processes, accounting systems and personnel roles and responsibilities. We will perform the work covered in the time period required in the Request for Proposal. At the beginning of each of the following year's audit, we will review the prior year engagement to determine if any improvements can be made to the overall process. Our audit approach includes the active participation of the partner and manager to ensure that the audit process is effectively coordinated and monitored throughout the engagement.

### Risk-Based Audit Approach

Auditing standards issued by the AICPA require the auditor to consider the client's internal control environment in planning and performing the audit. During the planning stage of our audit, we will meet with management and key employees to document critical processes in your organization. As we update our understanding of your internal control structure, we will also perform a thorough risk assessment, including business, financial reporting and fraud risks. We will then assess whether the design of your internal control environment is adequate to address the identified risks. We find that this exercise results in the formulation of an effective risk-based audit plan as well as meaningful observations and recommendations.

Finally, we formulate an audit plan that incorporates the combination of control testing and substantive testing that will result in the most efficient and effective audit possible in light of your internal control environment and the risks that we have identified.

#### IT Control Review and Assessment

In response to the increased use of information technology in all aspects of an organization and in accordance with Statement on Auditing Standards (SAS) No. 109 and 110, *Impact of Information Technology Controls on Audit Planning*, blumshapiro will update its assessment of your current IT infrastructure, systems, processes and controls and security to enhance our understanding of your internal controls and make a proper assessment of control risks for our financial audit. We perform this type of assessment for all our audit clients to help understand and document the critical information technology controls within each audit organization. blumshapiro will be on site to perform the IT control assessment, which typically takes four to six hours to complete. blumshapiro utilizes the IT professional staff associated with our Consulting Group to perform this assessment. This allows qualified CISA (Certified Information System Auditors) professionals to adequately assess the IT controls and risks within your organization.





## Proposed Segmentation/Level of Staff and Number of Hours

The following is a breakdown of how the audit will be performed:

**Preliminary Fieldwork (approximately 25%-35% of total hours)** – This phase will be performed primarily by supervisory members of our staff and will include the following components:

- » Planning survey
- » Documentation of control environment
- » Audit of tax collector and assessor's department
- » Other preliminary fieldwork

**Fieldwork (approximately 50%-65% of total hours)** – This phase will be performed primarily by staff members under the direct supervision of our experienced supervisory staff and will include the following components:

- » Tests of balances and controls
- » Collection of evidence to support financial statements

**Final Phase (approximately 10%-15% of total hours)** – This phase will be performed primarily by supervisory members of our staff and will include the following components:

- » Review of audit documentation
- » Review of draft financial statements, management recommendations and proposed adjustments with management
- » Presentation of final report

## Sample Size and Extent of Statistical Sampling

Our sample sizes will be dependent upon materiality and the results of other procedures applied. Sample sizes will be determined during our planning phase.

Sampling of certain tests of controls are only performed if we assess control risk below the maximum level in order to reduce the extent of substantive tests. In deciding whether to apply tests of controls thereby modifying substantive tests, we consider the following factors:

- » The strength of the internal control(s) to be relied upon
- » The risk of management override of those internal controls
- » The expected rate of deviations from these controls
- » The cost of performing tests of controls relative to savings that would result from restricting substantive testing

## Use of Electronic Data Processing (EDP) Software

We have implemented state-of-the-art engagement information system software to virtually eliminate the clerical aspects of preparing financial statements. Your accounting data are electronically imported to the system, and this information is automatically linked to the financial statements and electronic workpapers. We use data extraction software, which enables us to draw data directly from your current accounting software, to use the information already input for a variety of purposes, including analytical review and sample selection. In the event that specific fraud risks are identified in our audit risk assessment, we may also use data extraction software to determine whether fraud may have occurred.

This system allows us to constantly monitor our performance and make improvements to our approach based on continuous client and staff feedback, ensuring we remain on the leading edge of our profession in the delivery of audit services. Time saved by eliminating clerical tasks can be refocused onto larger business issues, which gives us the proper perspective from which to provide meaningful input into your operations.

## Analytical Procedures

blumshapiro utilizes a risk-based audit approach whereby effort is focused on the areas with the highest risk to your organization. We perform an initial risk assessment during planning, but continually revisit and update it throughout the audit as additional information comes to our attention. Risk assessment is based on consideration of inherent risk, control risk and fraud risk. Assessing both the design and operating effectiveness of the internal control environment over critical audit areas has a direct impact on the scope of substantive testing procedures that we perform. Audit procedures for these areas are tailored to specifically address the identified risks associated with your institution. This process is accompanied by extensive analytical procedures, which are effective in both identifying potential misstatements and in analyzing your financial performance and condition.

Analytical procedures are used to assist for several purposes such as assisting in planning the nature, timing and extent of other audit procedures; as substantive test to obtain audit evidence about certain account balances; or, as an overall review of the financial information in the final review stage of the audit.

We utilize analytical procedures in various areas of the audit through the use of ratios, predictive tests and fluctuation analysis.



## Understanding the City's Internal Control Structure

Auditing standards issued by the AICPA require the auditor to consider the client's internal control environment in planning and performing the audit. During the planning stage of our audit, we will meet with management and key employees to document critical processes in your organization

As we update our understanding of your internal control structure, we will also perform a thorough risk assessment, including business, financial reporting and fraud risks. We will then update our assessment of whether the design of your internal control environment is adequate to address the identified risks associated with your organization. We find that this exercise results in the formulation of an effective risk-based audit plan as well as meaningful observations and recommendations. Finally, we formulate an audit plan that incorporates the combination of control testing and substantive testing that will result in the most efficient and effective audit possible in light of your internal control environment and the risks that we have identified.

## Determining Laws and Regulations Subject to Audit Test Work

During our audit we will obtain a general understanding of the legal and regulatory framework and how the City complies with that framework. We will use our understanding of the overall government industry in the state of Connecticut and inquiry of management to determine laws and regulations that directly affect amounts and disclosures, such as pension laws and regulations, as well as laws and regulations that do not have a direct effect on the amounts disclosed in the financial statements, such as environmental remediation. We will inquire of management about the policies and procedures adopted to prevent noncompliance and identify, evaluate and account for litigation claims. We will also obtain an understanding of the provisions of laws, regulations, contracts and grant agreements relevant to the City and how the City is complying with them.

## Drawing Audit Samples for Tests of Compliance

Sampling for the purposes of tests of compliance as required by both the federal and state single audit will be selected based on the nature of the program involved. It is anticipated that the compliance testing will take place prior to year-end, once the identification of grant expenditures by program has taken place.

## Communication

Prior to the start of fieldwork, we will meet with your staff to design a work plan and schedule that coincide with your expectations. During the course of the engagement, we will meet with the City's designated contacts on a regular basis to discuss the progress of the engagement and any issues that may have been encountered.

At the conclusion of our audit we will request, as required by our professional standards, certain written representations from you about the financial statements and matters related thereto.

In connection with the planning and the performance of our audit, generally accepted auditing standards require that we communicate certain matters to management. Although we do not anticipate any potential audit problems, we will, to the extent that they come to our attention, communicate irregularities and illegal acts that are clearly not inconsequential. We will also communicate significant deficiencies that come to our attention.

In addition, we will communicate certain other matters related to the conduct of our audit, including significant accounting policies, management judgments and accounting estimates, significant audit adjustments (recorded and unrecorded), disagreements with management, difficulties encountered in performing the audit and major issues discussed with management prior to our retention as auditors. With respect to these communications, it is our practice to discuss all comments, if appropriate, with the level of management responsible for the matters prior to their communication to senior management.

Since our primary objective will be to provide audit and other related services to the City, we will tailor the engagement to your particular needs by developing an audit plan which is suitable and cost effective and by assigning appropriate personnel to the engagement. Equally important to our primary objective of rendering an opinion on the financial statements is to maximize the services you receive as a result of our audit. We will be available to provide ongoing assistance to you in the implementation of any GASB changes and in submission of your CAFR for the Certificate program.

We will provide concise, pertinent and timely recommendations regarding accounting, financial reporting, recordkeeping and other matters that might arise.

### Identification of Anticipated Potential Audit Problems


At this time, we do not anticipate any major audit issues. However, should any unanticipated problems arise, we will communicate them to the appropriate individual(s) prior to taking any action and billing any additional fees.

We may also have other comments for management on matters we have observed and possible ways to improve the efficiency of your operations or other recommendations concerning the internal controls.

### Report Format

We have attached electronic copies of the comprehensive annual financial report for the City of Harford and the City of Bridgeport, Connecticut for the year ended 2018.

Both of these cities have been awarded the GFOA Certificate of Excellence in Financial Reporting in the previous year ended 2017.

A black and white photograph of three people in an office setting. A woman with long dark hair is on the left, wearing a dark top with a floral pattern. In the center is a man with glasses and a beard, wearing a plaid shirt under a dark jacket. On the right is another man with a beard, wearing a plaid shirt, seen from the side. They appear to be in a meeting or discussion. A large, semi-transparent grey rectangle with a subtle geometric pattern is overlaid on the bottom half of the image, containing the title text.

# Exhibit A – Fee Proposal

### Proposed Audit Fees

	Year 1 2019	Year 2 2020	Year 3 2021
<b><u>General Audit:</u></b>			
City CAFR <sup>(1)</sup>	\$160,000	\$163,000	\$166,500
Pension Plan Audit(s) (in total, for all 3 audits)	19,000	19,500	19,500
SWPCA Financial Statements	22,000	22,500	23,000
Estimated Out of Pocket Expenses - City	Included	Included	Included
Estimated Out of Pocket Expenses - Pensions	Included	Included	Included
Estimated Out of Pocket Expenses - SWPCA	<u>Included</u>	<u>Included</u>	<u>Included</u>
<b>Total</b>	<b><u>\$201,000</u></b>	<b><u>\$205,000</u></b>	<b><u>\$209,000</u></b>
Hourly Rates for Audit Services Outside the Scope of the Annual Audit*			

- (1) Includes management letter and report on the combined and individual fund financial statements, and assistance with submitting the CAFR for the Certificate of Achievement for Excellence in Financial Reporting issued by the Government Finance Officers Association.

The fees stated above are quoted on a *not-to-exceed* basis, and you will not be billed for charges incurred in excess of our quote without first discussing the cause with you, exploring alternative approaches and receiving your approval. Should any unanticipated problems arise, we will let you know immediately and discuss with you the best course of action.



## blumshapiro Proposed Audit Fees (continued)

Hours and Hourly Rates\* Provided for in the Proposed Audit Fees on the previous page  
\*please refer to hourly rates chart below

	Year 1 - hours 6/30/19	Year 2 - hours 6/30/20	Year 3- hours 6/30/2021
Partner in Charge of Audit	90	90	90
Review Partner	30	30	30
Supervising Manager	250	250	250
Audit Staff	1,000	1,000	1,000
Other (specify)			

\*The following chart lists our standard rates and discounted hourly rates:

Professional Level	Standard Hourly Rate	Discounted Hourly Rate
Partner	\$435	\$320
Manager	\$260	\$240
Supervisor/Senior	\$200	\$160
Staff Accountant	\$135	\$115

### GUARANTEES AND WARRANTIES

Respondent guarantees that it can and will provide and make available, at a minimum, all services set forth in this Request for Proposals (RFP).

Respondent warrants the following:

1. Respondent is willing and able to comply with State of Connecticut laws with respect to foreign (non-State of Connecticut) corporations.
2. Respondent warrants that it is willing and able to obtain an errors and omissions insurance policy providing the amount of coverage specified in this RFP for willful or negligent acts or omissions of any officers, employees or agents thereof.
3. Respondent warrants that it will not delegate or subcontract its responsibilities under the contract with the City without the express prior written permission of the City.
4. Respondent warrants that all information provided by it in connection with this RFP is true and accurate.

Blum, Shapiro & Company, P.C.  
Respondent's Firm

860.570.6377  
Telephone

Nikoleta D. McTigue  
Name and Title

nmctigue@blumshapiro.com  
Email

*Nikoleta McTigue*  
Authorized Signature

2/19/2019  
Date

**Contractor's Statement**

Pursuant to Section 103.1 of the Stamford Code of Ordinances, I hereby provide the following:

If a joint venture, trustee, partnership, limited liability company or partnership, the names and addresses of all joint ventures, beneficiaries, partners or members:

N/A

If a corporation, the names and addresses of all officers, and the names and addresses of all parties owning over 10% of its common stock or over 10% of its preferred stocks. If any of said stockholders is a holding corporation, the names and addresses of all persons owning a beneficial interest in over 10% of the common or preferred stock of said holding company.

Blum, Shapiro & Company, P.C. is run by an executive committee and Joseph Kask serves as CEO.

No person's own over 10% stock in our firm.

The names and positions of all persons listed hereinabove who are elected or appointed officers or employees of the City of Stamford.

N/A

Name of Bidder/Proposer: Nikoleta D. McTigue, CPA, MSA

Signature of Bidder/Proposer: Nikoleta McTigue

Title: Partner

Company Name: Blum, Shapiro & Company, P.C. (blumshapiro or blum)

Address: 29 South Main Street, West Hartford, CT 06127

**Non-Collusion Affidavit**

The undersigned, having been duly sworn, affirms and says that to the best of his/her knowledge and belief:

1. The prices in this Proposal have been arrived at independently without collusion, consultation, communication, or agreement with any other Proposer or with any competitor for the purpose of restricting competition.
2. Unless otherwise required by law, the prices, which have been quoted in this Proposal, have not been knowingly disclosed by the Proposer and will not knowingly be disclosed by the Proposer prior to opening, directly or indirectly, to any other Proposer or to any competitor.
3. No attempt has been made or will be made by the Proposer to induce any other person, partnership or corporation to submit or not to submit a Proposal for the purpose of restricting competition.

Name of Proposer: Blum, Shapiro & Company, P.C.

By: Nikoleta D. McTigue

Print Name: Nikoleta D. McTigue, CPA, MSA

Title: Partner

**ACKNOWLEDGMENT**

STATE OF Connecticut

COUNTY OF Hartford

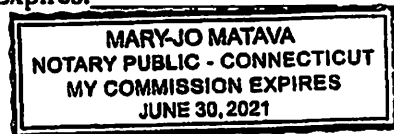
ss. West Hartford

Date: Feb. 19, 2019

Personally appeared Nikoleta D. McTigue, as Partner  
of the above named firm, and attested that the foregoing statements are true and accurate to the best of his/her knowledge and belief.

Mary-Jo Matava  
Mary-Jo Matava, Notary Public  
My Commission Expires:

EFFECTIVE: 2/24/09





**BIDDERS EEO REPORT****Part I - IDENTIFICATION OF VENDOR**

1. NAME & ADDRESS (As shown on BID)	BlumShapiro 29 South Main Street West Hartford, CT
2. CHIEF EXECUTIVE OFFICER FOR ABOVE BIDDER (NAME)	Joseph A. Kask, CPA

4. ADDITIONAL LOCATIONS IN CONNECTICUT	ADDRESS	TELEPHONE #
BlumShapiro Shelton	2 Enterprise Drive, Suite 302 Shelton, CT 06484	203-944-2100

**Part II: NONDISCRIMINATION POLICIES AND PRACTICES**

1a. Have you put into effect a company wide equal opportunity program to promote nondiscrimination? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	3c. Do all your employee recruitment advertisements state a nondiscrimination policy? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
1b. If "Yes" have all your employees been informed of this in writing? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	4a. Do you have a collective bargaining agreement or other contract or understanding with a labor union representing the employee employed by you? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
2a. Do you sponsor or promote any educational or training programs for your employees or prospective employees? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	4b. If "Yes" does each such agreement assure full compliance nondiscrimination requirements? Yes <input type="checkbox"/> No <input type="checkbox"/>
2b. If "Yes" are all such persons given the opportunity to participate in accordance with your nondiscrimination statement? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	4c. If "No" check here, and explain on a separate attached sheet. Yes <input type="checkbox"/> No <input type="checkbox"/>
3a. Have all your recruitment sources been notified that all qualified applicants will be considered without discrimination? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	5a. Is there a person in your employ who is responsible for assuring equal employment opportunities? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
3b. Has this been done in writing? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	5b. If "Yes" give Name and Title Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Sara Bell, Chief HR Officer

**Part III-HIRING AND RECRUITMENT**

1. Which of the following recruitment sources are used by you? (Check "Yes" or "No" Estimate % if not known)	2. Check any of the following that you use as hiring qualifications.	3a. Describe any other practice which show that you hire, train and promote employees without discrimination.																
<table border="1"><thead><tr><th>SOURCE</th><th>Yes</th><th>No</th><th>% of all applicants provided by this source.</th></tr></thead><tbody><tr><td>State Employment Service</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td></td></tr><tr><td>Private Employment Agencies</td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td>7%</td></tr></tbody></table>	SOURCE	Yes	No	% of all applicants provided by this source.	State Employment Service	<input type="checkbox"/>	<input type="checkbox"/>		Private Employment Agencies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7%	<table border="1"><tr><td>(x)</td></tr><tr><td><input type="checkbox"/> Work Experience</td></tr><tr><td><input checked="" type="checkbox"/> Ability to speak or write English c</td></tr><tr><td><input type="checkbox"/> Written Tests</td></tr></table>	(x)	<input type="checkbox"/> Work Experience	<input checked="" type="checkbox"/> Ability to speak or write English c	<input type="checkbox"/> Written Tests	
SOURCE	Yes	No	% of all applicants provided by this source.															
State Employment Service	<input type="checkbox"/>	<input type="checkbox"/>																
Private Employment Agencies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7%															
(x)																		
<input type="checkbox"/> Work Experience																		
<input checked="" type="checkbox"/> Ability to speak or write English c																		
<input type="checkbox"/> Written Tests																		

Schools and Colleges	<input checked="" type="checkbox"/>	<input type="checkbox"/>	28%	<input checked="" type="checkbox"/> High School Diploma
Newspaper Advertisements	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> College Degree
Walk-ins	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/> Union Membership
Present Employees	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2%	<input type="checkbox"/> Personal Recommendation
Labor Organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/> Car Ownership
Minority/Community Organizations	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1%	
Employment Resource Development Agency	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
OTHER (Specify) (this includes:	<input type="checkbox"/>	<input type="checkbox"/>	62%	

LinkedIn, Indeed, Glassdoor, our website, other online portals

**PART IV – STATISTICS** – Employment at bidder's location (as shown on bid submittal). In lieu of completing this section, bidder may submit copy of its most recent Federal EEO-1 report for the reporting location or a copy of its consolidated report for the total organization, if filed within the last year.

EMPLOYMENT FIGURES WERE OBTAINED FROM

☐ Visual Check ☐ Employment Record ☐ Other

CLOSING DATE OF REPORT PERIOD

12/31/17

JOB CATEGORIES	OVERALL TOTALS (Sum of all columns A-E Male & Female)	A WHITE (Not of Hispanic Origin)		B BLACK (Not of Hispanic Origin)		C HISPANIC		D ASIAN or Pacific Islander		E AMERICAN INDIAN or ALASKAN NATIVE	
		Male	Female	Male	Female	Male	Female	Male	Female	Female	Male
Officials and Managers	184	113	62	1	0	1	2	3	2		
Professionals	171	75	75	3	2	1	6	6	3		
Technicians											
Sales Workers											
Office and Clerical	69	6	47	1	3	2	4	6	1		
Craft Workers (Semi-Skilled)											
Operatives (Semi-Skilled)											
Laborers (Unskilled)											
Service Workers											
TOTALS ABOVE	424	194	184	5	10	4	12	9	6		
TOTALS ONE YEAR AGO											
ON THE JOB TRAINEES (Enter figures for the same categories as shown above)											
Apprentices											
Trainees											

#### PART V- DOCUMENTATION AND COMMITMENT REQUIRED

1. Please submit as part of this EEO report, a copy of your Company Policy Statement of Equal Employment Opportunity.

2. For companies employing more than 10 persons, please submit as part of this EEO report a written commitment to hire minority and female workers if your work force statistics are not representative of the minority and female work force availability in your labor market area.
3. If your company is not located in Connecticut, please submit a copy of your local labor market area statistics.

**AFFIDAVIT**

The Bidder understands and agrees that its failure to meet the equal opportunity requirements established by section 2-573 of the Code will preclude such bid from being considered. The bidder agrees to the procedures set forth in section 2-573 of the Code in regard to the determination of whether such bidder is an equal opportunity employer. The Bidder also understands and agrees that the equal opportunity documents will become a part of the contract, and that a breach of the provision of the equal opportunity documents will constitute a breach of the contract subject to such remedies as provided by law.

NAME OF PERSON SUBMITTING BID	TITLE	DATE SIGNED	TELEPHONE NO. (Include Area Code)
<input checked="" type="checkbox"/> Nikoleta D. McTigue	Partner	2-19-19	860.570.6377

**City of Stamford**  
**State of Connecticut Contractor Verification (in accordance with Public Act 16-67)**

**Compliance Affidavit**

I, the undersigned, personally and on behalf of Blum, Shapiro & Company, P.C., having  
(Contractor)  
been duly sworn, affirm and say that I have read, understand and am in compliance with Public Act 16-67 Concerning the Disclosure of Certain Education Personnel Records, Criminal Penalties for Threatening in Educational Settings and the Exclusion of a Minor's Name from Summary Process Complaints, and that neither I nor said Contractor, to the best of my knowledge, is in possession of any information indicating a finding of abuse or neglect or sexual misconduct, or otherwise have knowledge of such a condition(s) for any employees working on the project identified in RFQ/RFP or Bid S-764\_\_\_\_\_. Further, if I or said Contractor  
(RFQ/RFP or Bid Number)  
become aware of any information indicating such a finding, or otherwise gain knowledge of such a condition, I and/or said Contractor will immediately forward such information to the City of Stamford.

Contractor Name: Blum, Shapiro & Company, P.C.

Street Address: 29 South Main Street

City, State, West Hartford, CT

Zip: 06127-2000

Title of person completing this form: Partner

Signature: Nikoleta D. McTigue

Printed Name: Nikoleta D. McTigue, CPA, MSA

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

**ACKNOWLEDGMENT**

STATE OF Connecticut

COUNTY OF Hartford

ss. West Hartford

Date: Feb. 19, 2019

Personally appeared, as Nikoleta D. McTigue of the above named Contractor, and attested that the foregoing statements are true and accurate to the best of his/her knowledge and belief on behalf of himself and said Contractor.

Mary-Jo Matava  
Mary-Jo Matava, Notary Public

My Commission Expires:

MARY-JO MATAVA  
NOTARY PUBLIC - CONNECTICUT  
MY COMMISSION EXPIRES  
JUNE 30, 2021

**CITY OF STAMFORD CONNECTICUT**

**CERTIFICATION FOR BIDS, RFQ and RFP**

**PROHIBITION OF WASTES GENERATED FROM OIL & GAS DRILLING AND  
EXTRACTION ACTIVITIES**

Pursuant to City of Stamford Ordinance No. 1241 Supplemental, Prohibiting Wastes Generated from Oil and Gas Drilling and Extraction Activities, if the goods/services contemplated pursuant to this Agreement involves the construction or maintenance of any publically owned and/or maintained road or real property within the City, or involves the purchase or acquisition of materials to be used to construct or maintain any publically owned and/or maintained road or real property within the City, the Contractor shall complete the following statement:

"We N/A hereby submit a bid for materials, equipment and/or labor for the City of Stamford.

The bid is for bid documents titled:

Professional Audit Services – RFP No. 764

We hereby certify under penalty of perjury that no natural gas waste or oil waste will be used by the undersigned bidder, or any contractor, sub-contractor, agent or vendor agent in connection with the bid; nor will the undersigned bidder or any subcontractor, agent or vendor agent thereof apply any natural gas waste or oil waste to any road or real property within the City of Stamford as a result of the submittal of this bid if selected."

2/19/2019  
Date

Nikoleta McTigue  
Signed

Nikoleta D. McTigue, CPA, MSA - Partner  
Print Name

Blum, Shapiro & Company, P.C. (blumshapiro or blum)  
Company

29 South Main Street, West Hartford, CT 06127  
Address