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## **REQUEST FOR PROPOSALS**

### **Independent Auditing Services RFP #2023-01**

**Published: November 3, 2022**

**RFP Due Date: Friday, December 2, 2022, at 3:00 P.M. PST**  
Sealed Proposals not received by this date and time will not be  
accepted/considered.

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**Notice**

**Desert Community College District  
Request for Proposal (RFP)  
for  
Independent Auditing Services (RFP #2023-01)**

The Desert Community College District seeks proposals from qualified firms to provide independent auditing services for the District for a three-year period beginning with the audit of fiscal year 2022-23, with an option to renew for up to two additional years.

The electronic copy of this RFP can be found on the District's website: <https://www.collegeofthedesert.edu/faculty-staff/fiscal-services/purchasing/request-for-proposal.php> or by emailing [svang@collegeofthedesert.edu](mailto:svang@collegeofthedesert.edu).

Each Proposal must conform to the RFP documents, including but not limited to the Scope of Work and RFP Forms. Any Proposal that is submitted late and/or does not conform to the requirements set forth in this RFP document may be rejected as non-responsive.

All questions and inquiries should be made in writing and e-mailed to Sai Vang at [svang@collegeofthedesert.edu](mailto:svang@collegeofthedesert.edu). Any resultant changes will be issued in the form of an addendum to the RFP on the District's website: <https://www.collegeofthedesert.edu/faculty-staff/fiscal-services/purchasing/request-for-proposal.php>. It is the responding firm's responsibility for ensuring that they have received any and all addenda. If not, the firm may be considered non-responsive. Firm shall acknowledge, in writing, receipt and incorporation of all addenda and clarifications in its response. Specifically, Firm's acknowledgement of the addenda must be declared in the proposal in the **Cover Sheet Form**.

All proposals must be sealed and received no later than **3:00 P.M. on December 2, 2022**. Late proposals will be rejected. It is the responsibility of the submitting firm to make sure the proposal is delivered to the specified location by the date and time specified above.

Proposals must be sealed with the envelope(s) clearly marked in the lower left-hand corner "**Sealed Proposal for Independent Auditing Services (RFP #2023-01)**" to the following address:

College of the Desert  
Attn: Sai Vang, Auxiliary Services, Contracts and Purchasing  
43500 Monterey Avenue  
Palm Desert, California 92260

An electronic copy must be emailed to [svang@collegeofthedesert.edu](mailto:svang@collegeofthedesert.edu).

The District reserves the right to reject any or all proposals or to waive any irregularities therein. No proposals may be withdrawn for a period of sixty (60) days after the proposal submission date.

## **Section 1: General Information**

### **1.1. Introduction**

This Request for Proposals (RFP) contains specifications and related documents covering independent audit services as specified herein.

This RFP and all subsequent modifications thereto are hereby designated as the sole reference and authority for the preparation of Proposals. The publication of this RFP supersedes all other documents related to the work to be done. The contents of this RFP and subsequent modifications thereto take precedence over any and all information related to independent auditing services for the District obtained from any source, either by verbal or written communications.

This RFP shall not be construed to (1) create an obligation on the part of the District to enter into a contract with any audit firm; or (2) serve as the basis for a claim for reimbursement for expenditures related to the development of a proposal.

### **1.2. About Desert Community College District**

The Desert Community College District (District) is within the California Community College system and was founded in 1958 as College of the Desert (COD or College). The District is governed by five elected members on its Board of Trustees and a Student Trustee elected by the Student Body. The District's affairs are administered by the Superintendent/President, who is appointed by the Board of Trustees.

The mission of the College of the Desert is to “provide excellent educational programs in basic skills, career and technical education, certificate, transfer preparation, associate degrees, noncredit and distance education, which are continuously evaluated and improved. Our programs and services contribute to the success, learning and achievement of our diverse students and the vitality of the Desert Community College District, surrounding areas and beyond.” The College draws students from the geographical area known as the Coachella Valley, including the cities of Palm Springs, Cathedral City, Rancho Mirage, Desert Hot Springs, Palm Desert, Indian Wells, La Quinta, Indio, Coachella, and the communities of Mecca and Thermal. The central portion of the Coachella Valley is located about 120 miles east of Los Angeles and approximately 120 miles northeast of San Diego.

College of the Desert offers 252 associate degree and certificate programs that lead to a career or transfer to a four-year university. The College is training and educating the next generation of clean technology professionals, childcare providers, allied healthcare workers, architects, public safety experts, culinary and hospitality professionals, and more. The College employs 740 faculty members serving approximately 11,000 students and more than 300 staff and administrators.

The College first opened its doors in 1962 with nine buildings on 160 acres in Palm Desert, California. In 2016, the voters in the District overwhelmingly approved a \$577 million Bond Measure CC to enable the College to renovate and expand its campuses, including a new state-of-the-art campus in Palm Springs.

The District utilizes the Riverside County of Education's Galaxy software to manage its financial, payroll, and personnel systems. The District utilizes Colleague to manage its student systems.

The District administers specially funded projects under grants and contract with various federal and state agencies.

The District operates General, Bond Debt Service for General Obligation and Other Capital Outlay borrowings, Capital Outlay Projects, Internal Service, and Fiduciary funds. The District's general fund budget is approximately \$141 million, with a total of \$156 million in all funds.

### **1.3. Purpose of RFP**

Education Code, Section 84040, requires California community college districts conduct an annual audit of all funds, books and accounts of the District including all funds under the control or jurisdiction of the District.

The District is soliciting Proposals from qualified public accounting/auditing firms to provide professional Independent Audit Services for the District. Services shall include, but not be limited to, the annual audit of all District funds, General Obligation Bonds (Measure B and CC), and Auxiliary Services. The purpose of this RFP is for firms to demonstrate their background, qualifications, competence, and capability to perform the services described in the **Section 2: Scope of Work and Specifications**. The District will select a firm to work in these areas, subject to the District's right to terminate such services at its discretion.

### **1.4. Term of Contract**

The successful firm is expected to enter into a contract with the District. The District will consider a three (3) year agreement beginning with the audit of fiscal year 2022-23, with option to renew for an additional two (2) year term, not to exceed five (5) years.

The District reserves the right to incorporate general contractual terms and conditions (found here: <https://www.collegeofthedesert.edu/faculty-staff/fiscal-services/purchasing/terms-and-conditions.php>) into any agreement in response to this request. The submission of any other terms and conditions by a firm may be grounds for rejection of the firm's proposal.

The District may terminate the contract at any time for any reason by giving at least sixty (60) day notice in writing to the firm. If the contract is terminated by the District as provided herein, the firm will be paid a fair payment as negotiated with the District for the work completed as of the date of termination.

### 1.5. RFP Schedule

The District reserves the right to modify the below schedule of events:

Publication of RFP	November 3, 2022
Last day to submit questions	November 21, 2022
Proposals Due	No later than 3:00 P.M. PST, December 2, 2022
Committee Review of Proposals	December 5, 2022
Interview with Short Listed Qualified Firms (if necessary)	Week of December 12, 2022
Award of Contract & Board of Trustee Approval	January 20, 2023
Contract Commences	February 1, 2023

### 1.6. Evaluation Process

The review process used to select a qualified independent audit firm will be as follows:

- a) The District's RFP Committee shall review and evaluate all proposals received using the criteria noted in Section 1.7. Incomplete proposals may be rejected as non-responsive.
- b) The committee may elect to conduct oral interviews of selected short-listed firms. The District may request selected firms to make an oral/visual presentation in connection with the oral interview. The purpose of this interview is to confirm information provided in the Proposal submitted by the firm. This will also be another opportunity for the RFP committee to request additional clarifications. In these interviews, the firm may expand on the information provided.

### 1.7. Evaluation Criteria

Firms submitting a proposal are advised that all responsive documents will be evaluated to determine each firm's ability to best meet the needs of the District. The District's evaluation may include, but is not limited to, a consideration of the following criteria:

- a) **Responsiveness.** Responsiveness of the Proposal clearly states the firm's practice areas, services, and in meeting the requirements of the RFP.
- b) **Qualifications.** The extent of the firm's previous experience and background in conducting similar auditing services. Such experience will also include assessment of the firm's outcomes for matters handled by the firm for higher education institutions.
- c) **Experience/Ability.** The District will evaluate the prior experience and success of the firm to establish effective working relationships within the setting of a higher education institution. This shall include the quality of key personnel to deliver high-quality professional independent auditing services in a timely manner.
- d) **References.** Information obtained by the District from the Firm's provided references and other clients.
- e) **Cost and Fee Structure.** The Firm's proposed fees for services.
- f) **Other criteria** as deemed appropriate.

### 1.8. Cancellation of Solicitation

The District may cancel this solicitation at any time.

### **1.9. Conflict of Interest/Restrictions on Lobbying and Contacts**

For the period beginning on the date of the issuance of this RFP and ending on the date of the award of the contract, no person or entity submitting a response to this RFP, nor any officer, employee, representative, agent, or consultant representing such a person or entity, shall contact through any means or engage in any discussion regarding this RFP, the evaluation or selection process/or the award of the contracts with any member of the District's Governing Board, selection members, or with any employee of the District except for clarifications and questions as described herein. Any such contact shall be grounds for disqualification of the submitting firm.

### **1.10. Limitations**

The District reserves the right to contract with any firm responding to this RFP. The District makes no representation that participation in the RFP process will lead to an award of contract or any consideration whatsoever. The District reserves the right to amend this RFP and the RFP process and to discontinue or re-open the RFP process at any time.

### **1.11. Right to Negotiate and/or Reject Proposal**

Firms understand that this RFP does not commit or obligate the District to accept any Proposal submitted. The District reserves the right to accept or reject any or all of the Proposals, waive any irregularities, and to negotiate with selected firm(s) for any price or provision, in part or in its entirety, whenever, in the sole opinion of the District, such action shall serve its best interests and those of the taxpaying public. The District further expressly reserves the right to postpone the Proposal opening date for its own convenience. Firms are encouraged to submit their best prices in their Proposals, and the District intends to negotiate only with Firm whose Proposal most closely meets the District's requirements at the best value. The Contract, if any is awarded, will go to the Firm whose Proposal best meets the District's requirements and provides the greatest overall value to the District.

### **1.12. Preparation Expenses**

The District shall in no event be responsible for the cost of preparing any Proposal in response to this RFP. The sole responsibility for compliance with the requirements of this RFP lies with each firm submitting a response. Each firm is solely responsible for costs in preparing a response to this RFP and any and all other activities associated with same.

### **1.13. Confidential and Proprietary Information**

All materials submitted relative to this RFP will be kept confidential until such time as an award is made or the RFP is cancelled. At such time, all materials submitted may be made available to the public. All information contained in Proposal submitted may be subject to the California Public Records Act (California Government Code Section 6250 et seq.), and information's use and disclosure are governed by this Act. Any information deemed confidential or proprietary should be clearly identified by the Firm as such. Such information may then be protected and treated with confidentiality to the extent permitted by state law.

### **1.14. Errors/Discrepancies/Clarification/Information of RFP**

Any errors, discrepancies, clarification or questions regarding information contained in this RFP should be immediately directed and submitted in writing to Sai Vang, Director of Auxiliary

Services, Contracts and Purchasing at [svang@collegeofthedesert.edu](mailto:svang@collegeofthedesert.edu) by **November 21, 2022**. Interested firms are encouraged to submit their questions as soon as possible in order to give the District an opportunity to reply in a timely manner.

**1.15. RFP Addenda Acknowledgement**

Any resultant changes will be issued in the form of an addendum to the RFP on the District's website: <https://www.collegeofthedesert.edu/faculty-staff/fiscal-services/purchasing/request-for-proposal.php>. It is the responding firm's responsibility for ensuring that they have received any and all addenda. If not, the firm may be considered non-responsive. Firm shall acknowledge, in writing, receipt and incorporation of all addenda and clarifications in its response. Specifically, Firm's acknowledgement of the addenda must be declared in the proposal in the **Cover Sheet Form**.

**1.16. Notice**

Any formal notice shall be deemed to be sufficient when given by the District to the firm by registered or certified mail addressed to the firm on the business address shown on the Proposal. Any formal notice given by the firm to the District shall be deemed sufficient when sent by registered or certified mail to College of the Desert, Attention: Sai Vang, Director, Auxiliary Services, Contracts and Purchasing, 43500 Monterey Avenue, Palm Desert, CA 92260.

**1.17. Modification to RFP Response**

A firm may modify their Proposal after submission by written notice to the District of withdrawal and resubmission before the date and time specified for receipt of proposals. Modifications will not be considered if offered in any other manner.

**1.18. Withdrawal of Proposal**

A Proposal may be withdrawn by submitting a written request to the District at any time prior to the proposal submission deadline. A new Proposal may be submitted before the submission deadline. Proposals may not be withdrawn after the proposal submission deadline.



## **Section 2: Scope of Work and Specifications**

### **2.1. Background**

Education Code, Section 84040, requires that California Community College Districts provide for an annual audit of the books and accounts of the District including all funds under the control or jurisdiction of the District. Services shall include, but not be limited to, the annual audit of all District funds, General Obligation Bonds (Measure B and CC), and auxiliary accounts. Thus, the scope of work shall be independent audit services of the general-purpose financial statements, including all funds and Balance Sheet accounts, of the District.

The audit shall be conducted in accordance with generally accepted auditing standards, Governmental Auditing Standards issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments, and Non-Profit Organizations", and the "Contracted District Audit Manual" published by the Chancellor's Office of California Community Colleges.

The District follows GASB Statement No. 35, "Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities, an Amendment of GASB Statement No. 34" which permits public colleges and universities to adopt a reporting model based on the provisions of Statement No. 34 that apply to special-purpose governments engaged only in business-type activities (BTA), engaged only in governmental activities, or engaged in both governmental and business-type activities.

The accounting policies of the District are in conformity with general accepted accounting principles related to governmental units and California Community College Districts. Revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current fiscal period. Expenditures are recognized in the accounting period in which the liability is incurred, except for interest on long-term debt, which is recognized when due.

The District's fiscal year 2020-21 opinion was unqualified on financial statements, federal awards and State compliance.

### **2.2. Records to be Audited**

The selective financial and statistical information related to fiscal year 2021-22 follows:

Credit FTES: 7,373.72

Non-Credit FTES: 820.71

Non-Resident FTES: 247.79

Approximate Number of Full-Time Employees (FTE): 8,194.43

General Fund Unrestricted Unaudited Financial Results for Fiscal 2021-22:

Revenues: \$84,698,800

Expenditures and Transfers: \$81,174,787

Fund Balance: \$27,195,055

General Fund budgeted expenditures for Fiscal Year 2021-22: \$77,911,419

Number of Federal Programs in Fiscal Year 2020-21: 18, \$10,374,055

Number of State Programs in Fiscal Year 2020-21: 37, \$19,343,000

**2.3. The District utilizes the following funds and account groups:**

Government Funds

Unrestricted General Fund - #11

Restricted General Fund - #12

Scheduled Maintenance Fund #41

Bond Projects Fund #43

Debt Service Fund - #21

Proprietary Funds

Child Development Fund - #33

Self-Insured Fund - #61

Fiduciary Funds

Student Financial Aid Fund #74

Associated Student Body Fund - #71

Student Representation Trust - #72

Other Trust and Agency Fund - #79

Auxiliary Organization

Auxiliary Services

**2.4. Scope of Work**

- a) Conduct interim and final audit of the District's basic financial statements:
  - The Statement of Net Assets
  - The Statement of Revenues, Expenses and Changes in Net Assets
  - The Statement of Cash Flows
  
- a) Conduct interim and final audit of the District's Bond Programs, Measure B and CC.  
Audit to consist of:
  - Financial report
  - Performance report

- b) Conduct interim and final audit of the District's Auxiliary Services Operations
- c) Financial audit of the District's OPEB trust fund, Retirement Futuris Public Entity Investment Trust
- d) Preparation of annual tax returns
- e) Preparation of the accompanying notes to financial statements
- f) Preparation of Supplementary Information including information on District Organization, Schedule of Expenditures of Federal Awards, State Awards, and Schedule of Workload Measures for State General Apportionment – Annual Attendance, Reconciliation of Annual Financial and Budget Report (CCFS-311) with Fund Financial Statements, Reconciliation of the Governmental Fund Balance Sheets to the Statement of Net Assets, and all applicable Notes to Supplementary Information, for approval by District.
- g) Throughout the year, audit partner and staff in charge of the shall be readily available to District personnel during the contract period to respond to questions and requests in a timely manner. Firm shall be responsible for timely communication to District for matters including, but not limited to proposed adjustments to the financial statements, management letter comments, material weaknesses in internal control systems, details on new auditing directives and compliance procedures issued for California Community Colleges, and instances of noncompliance with laws and regulations pertaining to financial reports and claims for advances and reimbursement, and the total amounts questioned, if any, for each financial assistance program as a result of noncompliance. This communication shall be to the Vice President of Administrative Services and Director of Fiscal Services. Communication will be by means of telephone and written services. These services shall be provided at no additional fee during the tenure of the contract.
- h) Annual audit training workshop for District employees (if requested by District).

## **2.5. Auditing Standards**

The audit shall be conducted in accordance with generally accepted auditing standards, Governmental Auditing Standards issued by the Comptroller General of the United States, provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments" which involves obtaining an understanding of the internal control structure, including the control environment, the accounting system, and the control procedures established by management, applicable Governmental Accounting Standards Board (GASB) statements, and the Contracted District Audit Manual issued by the California Community Colleges Chancellor's Office.

## **2.6. Reporting Preparation**

Although District management remains responsible for the financial statements, the audit firm shall prepare the annual financial report including the financial section, required supplementary

information, supplementary and statistical information, independent auditor's reports, and the schedules of findings and questioned costs.

## **2.7. Annual Report Review and Timing**

- Draft Report: December 1
- Final Report: December 15

## **2.8. Assistance Available to Responding Firms**

- a) The audits for the recent fiscal years were made by Eide Bailly, and are available for review at the District's Fiscal Services and at the following website:  
<https://www.collegeofthedesert.edu/faculty-staff/fiscal-services/budgets-and-audits.php>
- a) Previous audit work papers are available for inspection upon request.
- b) The District's Accounting staff can prepare schedules, reproduce documents, pull documents, etc.
- c) The District's Superintendent/President and Vice President of Administrative Services will sign the representation letter.
- d) The District will perform inter-fund reconciliations and reconciliations with the Riverside County of Education (RCOE) records.
- e) The District will provide a work area for the firm's auditor and staff, which is located near the records to be audited.

## **2.9. Exit Conference Requirements**

The District will require an audit exit conference with the Vice President of Administrative Services and the Director of Fiscal Services, and other staff as appropriate. The auditing firm will be expected to provide progress reports to the Vice President of Administrative Services and the Director of Fiscal Services while the audit is progressing.

The audit firm is expected to provide a presentation to the District's Board of Trustees and other staff as deemed necessary by the District on the audit process and findings when the report is presented to them.

## **2.10. Reports Required**

- a) Twenty-five (25) copies of the audit report are required – one (1) original, and one (1) electronic print-ready PDF master of each audit report. The report should meet all professional requirements and standards. All parts of the audit report should be bound together. The management report should be submitted separately. Reports on fraud, abuse, or illegal acts or indications of such acts, including all questioned costs found as the result of these acts, should be covered by separate written report to the appropriate federal or state department or agency. Also, the Vice President, from time to time, may request additional agreed upon procedures or projects, which in addition to the annual

report and subject to additional fees.

The audit report shall state that the audit was made in accordance with the provisions of the OBM Circular A-133.

The audit report shall include at least:

- The auditor's opinion report on the financial statements, on a schedule of federal awards, showing the total expenditures for each federal assistance program as identified in the Catalog of Federal Domestic Assistance, and all other federal programs and grants which have not been assigned catalog numbers, and a schedule of state awards.
  - The auditor's report on the study and evaluation of internal control systems, and it must identify the organization's significant internal accounting controls, and those controls designed to provide reasonable assurance that federal programs are being managed in compliance with laws and regulations. The report must identify the controls that were not evaluated, and any material weaknesses and/or significant deficiencies identified as a result of the evaluation.
  - The auditor's report on compliance containing:
    - A statement of positive assurance with respect to those items tested for compliance with laws, rules and regulations pertaining to non-major programs and other items which could have a material effect on financial reports and claims for advances and reimbursements. In addition, the auditor's report must disclose whether the District has complied with laws and regulations that may have a material effect on each major federal assistance program.
    - A statement of negative assurance on those items not tested.
    - A summary of all (emphasis added) instances on noncompliance.
    - An identification of total amounts of costs questioned, if any, for each federal and state assistance award as a result of noncompliance.
    - Other statements or reports to satisfy state and local government's requirements.
  - The financial statements shall be presented in accordance with GASB statements #34, #35 and #45, and include a presentation of the District's financial statement on a governmental basis for primary government and fiduciary funds.
- b) Completion and submission of form SF-SAC and a copy of the A-133 reporting package to the Federal Audit Clearing House (FAC) Internet Data Entry System (IDES).
- c) Completed Return of Organization Exempt from Income Tax (Form 990) and the California Exempt Organization Annual Information Return (Form 199).

## **Section 3: Instructions for Proposal Submission**

The Firm's Proposal should fully state its experience and expertise as it relates to **Section 2: Scope of Work and Specifications**. The submitted Proposal should be organized and indexed in a format noted below that ensures the District can easily review to effectively evaluate the Firm's Proposal.

### **Required Proposal Documents**

#### **3.1 Cover Sheet Form (page 17)**

#### **3.2 Letter of Interest**

The individual who is authorized to bind the firm's business contractually, must sign the cover letter, which must accompany the firm's RFP response. This cover letter must indicate the authorized signatory and title or position held in the firm. An unsigned letter of interest may cause the Proposal to be rejected. The letter must contain a statement that the firm acknowledges that all documents submitted pursuant to this RFP process will become a matter of public record. The letter must also contain the following:

- a) The firm's name, address, email, and telephone.
- b) The name, title or position, and telephone number of the individual signing the cover letter.
- c) A statement indicating the signer is authorized to bind the firm contractually.
- d) A statement expressing the firm's understanding of the services to be performed as stated in the RFP.
- e) A statement indicating that all forms, certificates, and compliance requirements included in this RFP are completed and duly submitted in the Proposal response.

#### **3.3 Proposal Questionnaire**

- a) Profile of the Independent Auditor: The profile of firm should include general background information, such as:
  - The organization and size of the firm, whether it is local, regional, national, or international in operations.
  - The location of the office from which the work is to be done and the number of professional staff, by staff level, employed at that office.
  - A description of the range of activities performed by the local office such as auditing, accounting, tax service, or management services.
- b) A positive statement that the following mandatory criteria are satisfied:
  - An affirmation that the firm is properly licensed for practice as a Certified Public Accountant in California.
  - An affirmation that the firm meets the independence requirements of

“Government Auditing Standards” 2018 revision, published by the U.S. General Accounting Office.

- An affirmation that the firm does not have a Record of Substandard Audit work.
- An affirmation that the firm meets all specific requirements imposed by state or local law or rules and regulations.

c) Technical Experience: The technical experience of the firm should include the following information:

a) A list of California school district/community college district clients and give the names, e-mail addresses and telephone number of client officials responsible for the audits listed. Also, discuss local, state, and national reputation for quality work performed in the public sector.

b) Discuss ability to provide additional auditing, accounting, or management consulting services and provide a summary of specific projects completed both in the public sector and specifically for school districts/community college districts.

c) Qualifications:

1. Identify the audit partners, managers and field supervisors, and other staff who will work on audits, including staff from other than the local office. Resumes including relevant experience and continuing education for the auditor in charge up to the individual with final responsibility for the engagement should be included. (Resumes may be included as an appendix).
2. Provide specific details of proposed audit approach. The information should include, but is not limited to:
  - i. Sampling of techniques for transactions testing
  - ii. Analytical procedures used to analyze results, and
  - iii. A sample calendar for the audit, from entrance conference to final report

d) Approach to the Examination:

1. Submit a work plan to accomplish the scope defined in the RFP. The work plan should include time estimates for each significant segment of the work and the staff level to be assigned. Where possible, individual staff members should be named, and their titles provided. The planned use of specialists should be specified.
2. The audit work plan should completely cover what audit work will be accomplished by all the auditors to render:
  - i. An opinions report on the financial statements.
  - ii. A report on the study and evaluation and report on internal control systems.
  - iii. A report on the organizations' control system to assure

compliance and whether the organization has complied with laws and regulations that may influence each major federal assistance program.

- iv. Findings and questioned costs for both federal and state awards.
- 3. The audit work plan should demonstrate the auditor's understanding of the audit requirements of a single audit as specified in the OMB Circular A-133 and the audit tests and procedures to be applied in completing the audit plan.
  - e) Report Requirements: Firm should state their understanding of and their ability to meet specific reporting requirements.
  - f) Time Requirements: If not already adequately covered in the Firm's letter of transmittal, the response should detail information on how the firm plans to meet the timeline and reporting deadline requirements of the engagement.

### **3.4 Rate/Fee Schedule(s)**

- a) Total audit hours detailed by partner, senior manager, manager, field supervisor and other staff.
- b) Hourly rate detailed by partner, senior manager, manager, field supervisor and other staff.
- c) The maximum annual cost for the audit for each of the five (5) years.

### **3.5 References**

A minimum of three (3) verifiable references preferably from a California public or private educational institution and/or California public agency shall be listed on the "References" sheet provided in this RFP. This list may include current and former clients (with reason for cancellation if applicable), with all references being able to fully comment on the Firm's related experience.

### **3.6 Certificates and Affidavits Form (pages 18-22)**

### **3.7 Optional Materials**

- a) Firm may include other materials that they feel may improve the quality of their Proposal submissions and/or are pertinent to this RFP.
- b) Proposers are encouraged to include letters of reference and/or testimonials in their Proposal.



**Proposal Cover Sheet Form**  
This form must be submitted with the Proposal.

**Independent Auditing Services**

RFP #2023-01

**RFP Due Date: December 2, 2022, at 3:00 P.M. PST**

Sealed Proposals not received by this date and time will not be accepted/considered.

A complete Proposal will be submitted in the following sequence pursuant to **Section 3: Instructions for Proposal Submission** of this RFP and shall include, but not be limited to, the following completed documents:

1. Cover Sheet Form
2. Letter of Interest
3. Proposal Questionnaire
4. Rate/Fee Schedule(s)
5. References
6. Certifications and Affidavits Form
7. Optional Materials

The undersigned officer, having become familiar with the Request for Proposal, the specifications, the contract terms and conditions, the solicitation conditions, and the instructions for completing the Proposal, hereby offers to provide the products and services described in the request for proposal for Independent Auditing Services (RFP #2023-01).

Firm proposes and agrees to provide the services and related documentation required for the proposal described as, Independent Auditing Services (RFP #2023-01), in the amounts proposed in your response. A duly executed copy of the Proposal Cover Sheet Form of this proposal document must accompany your response.

Firm Name:

Firm Address:

Phone Number:

Authorized  
Signature:

Date:

Print Name & Title/Position:

Number of Addenda received, acknowledged and incorporated into this Proposal:

**Certificates and Affidavits Form**  
This form must be submitted with the Proposal.

After reading EACH of the following sections, Firm must enter requested information, then compete and sign the signature box at the end of this section certifying awareness and compliance with EACH section.

**1. CERTIFICATION REGARDING DEBARMENT, SUSPENSION OR OTHER INELIGIBILITY.** (Applicable to all agreements funded in part or whole with federal funds).

- a) By executing this contractual instrument, Firm agrees to comply with applicable federal suspension and debarment regulations, including, but not limited to, regulations implementing Executive Order 12549 (29 C.F.R. Part 98).
- b) By executing this contractual instrument, Firm certifies to the best of its knowledge and belief that it and its principals:
  - i) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
  - ii) Have not, within a three-year period preceding the execution of this contractual instrument, been convicted of, or had a civil judgment rendered against them, for: (a) Commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or Local) or private transaction or contract; (b) Violation of Federal or State antitrust statutes; (c) Commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, receiving stolen property, making false claims, or obstruction of justice; or (d) Commission of any other offense indicating a lack of business integrity or business honesty that seriously and directly affects Firm's present responsibility;
  - iii) Are not presently indicted for, or otherwise criminally or civilly charged by any government entity (Federal, State or Local), with commission of any of the offenses enumerated in b.2. above, of this certification;
  - iv) Have not, within a three-year period preceding the execution of this contractual instrument, had one or more public transaction (Federal, State or Local) terminated for cause or default;
  - v) Shall not, except as otherwise provided under applicable federal regulations, knowingly enter into any lower tier covered transaction with a person who is proposed for debarment, debarred, suspended, declared ineligible, or voluntarily excluded by any federal department or agency from participation in such transaction; and
  - vi) Include in all lower tier covered transactions, and all solicitations for covered transactions, provisions substantially similar to those set forth herein.

## **2. NON-DISCRIMINATION CERTIFICATION**

Firm, hereby certifies that in performing work or providing services for District, there shall be no discrimination in its hiring or employment practices because of race, color, religion, nationality, national origin, ancestry, sex, gender, gender identity, gender expression, ethnicity, age, medical condition, mental or physical disability, marital status, sexual orientation or Vietnam-era veteran status, except as provided for in Section 12940 of the California Government Code. Firm shall comply with applicable federal and California anti-discrimination laws, including but not limited to the California Fair Employment and Housing Act, beginning with Section 12900 of the California Government Code.

## **3. WORKERS' COMPENSATION INSURANCE STATEMENT**

Firm is aware that California Labor Code §3700(a) and (b) provides: "Every employer except the State shall secure the payment of compensation in one or more of the following ways:

- a) By being insured against liability to pay compensation in one or more insurers duly authorized to write compensation insurance in this State;
- b) By securing from the Director of Industrial Relations a Certificate of Consent to Self-Insure either as an individual employer, or one employer in a group of employers, which may be given upon furnishing proof satisfactory to the Director of Industrial Relations of ability to self-insure and to pay any compensation that may become due to his or her employees."

Firm is aware that the provisions of California Labor Code §3700 require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that Code, and I will comply with such provisions before commencing the performance of this Contract.

## **4. NON-COLLUSION DECLARATION. (PUBLIC CONTRACT CODE SECTION 7106)**

By executing and submitting a proposal, Firm hereby declares the following: The Proposal is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation. The Proposal is genuine and not collusive or sham. Firm has not directly or indirectly induced or solicited any other Firm to put in a false or sham Proposal. Firm has not directly or indirectly colluded, conspired, connived, or agreed with any Firm or anyone else to put in a sham Proposal, or to refrain from Proposing. Firm has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the Proposal price of Firm or any other Firm, or to fix any overhead, profit, or cost element of the Proposal price, or of that of any other Firm. All statements contained in the Proposal are true. Firm has not, directly or indirectly, submitted his or her Proposal price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, to any corporation, partnership, company, association, organization, Proposal depository, or to any member or agent thereof, to effectuate a collusive or sham Proposal, and has not paid, and will not pay, any person or entity for such purpose.

Any person executing this declaration on behalf of a Firm that is a corporation, partnership, joint venture, limited liability company, limited liability partnership, or any other entity, hereby represents that he or she has full power to execute, and does execute, this declaration on behalf of Firm.

## **5. DRUG-FREE WORKPLACE CERTIFICATION**

I am aware of the provisions and requirements of California Government Code §8350, et seq, the Drug-Free Workplace Act of 1990.

I am authorized to certify, and do certify, on behalf of Firm that a drug-free workplace will be provided by Firm by doing all of the following:

- a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited in Firm's workplace and specifying actions which will be taken against employees for violation of the prohibition;
- b) Establishing a drug-free awareness program to inform employees about all of the following:
  - i) The dangers of drug abuse in the workplace;
  - ii) Firm's policy of maintaining a drug-free workplace;
  - iii) The availability of drug counseling, rehabilitation and employee-assistance programs; and
  - iv) The penalties that may be imposed upon employees for drug abuse violations.
- c) Requiring that each employee engaged in the performance of the Contract be given a copy of the statement required by subdivision (a), above, and that as a condition of employment by Firm in connection with the Work of the Contract, the employee agrees to abide by the terms of the statement.

Firm agrees to fulfill and discharge all of Firm's obligations under the terms and requirements of California Government Code §8355 by, inter alia, publishing a statement notifying employees concerning: (a) the prohibition of any controlled substance in the workplace; (b) establishing a drug-free awareness program, and (c) requiring that each employee engaged in the performance of the Work of the Contract be given a copy of the statement required by California Government Code §8355(a) and requiring that the employee agree to abide by the terms of that statement.

Firm and I understand that if District determines that Firm has either: (a) made a false certification herein, or (b) violated this certification by failing to carry out and to implement the requirements of California Government Code §8355, the Contract awarded herein is subject to termination, suspension of payments, or both. Firm and I further understand that, should Firm violate the terms of the Drug-Free Workplace Act of 1990, Firm may be subject to debarment in accordance with the provisions of California Government Code §8350, et seq.

Contract and I acknowledge that Firm and I are aware of the provisions of California Government Code §8350, et seq, and hereby certify that Firm and I will adhere to, fulfill, satisfy and discharge all provisions of and obligations under the Drug-Free Workplace Act of 1990.

## **6. REQUIREMENTS FOR ACCESSIBILITY FOR PERSONS WITH DISABILITIES.**

Firm agrees that it will adhere to the following requirements, which are the same requirements that each California Community College must adhere to when they requested funding under this Grant.

- a) Firm agrees that it complies with the Americans with Disabilities Act (“ADA”) of 1990 (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to the ADA.
- b) Firm, upon request, agrees that it shall make any materials produced available in Braille, large print, electronic text, or other appropriate alternate format. Firm shall establish policies and procedures to respond to such requests in a timely manner and is permitted to charge a separate fee for aforementioned services.
- c) All data processing, telecommunications, and/ or electronic and information technology (including software, equipment, or other resources) developed, procured, or maintained by Firm, whether purchased, leased or provided under some other arrangement for use in connection with this RFP, shall comply with the regulations implementing Section 508 of the Rehabilitation Act of 1973, as amended, set forth at 36 Code of Federal Regulations, part 1194.
- d) Design of computer or web-based instructional materials shall conform to guidelines of the Web Access Initiative (see <http://www.w3.org/TR/WAI-WEBCONTENT/>).
- e) Firm shall respond and shall require its subcontractors to respond to and resolve any complaints regarding accessibility of its products and services as required by this section. If such complaints are not informally resolved, they shall be treated and processed as complaints of discrimination based on disability pursuant to California Code of Regulations, title 5, sections 59300 et seq.
- f) Firm and its subcontractors shall indemnify, defend, and hold harmless District, its officers, agents, and employees, from any and all claims by any person resulting from the failure to comply with the requirements of this section.

## **7. CERTIFICATION REGARDING LOBBYING - FOR CONTRACTS, GRANT, LOANS AND COOPERATIVE AGREEMENTS.**

This Certification is required for Proposals of \$100,000 or more pursuant to 31 U.S.C. 1352

The undersigned certifies, to the best of his/her knowledge and belief, that:

- a) No Federal appropriated funds have been paid, or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative Agreement, and the extension, continuation, renewal, amendment or modification of any Federal contract, grant, loan or cooperative Agreement.
- b) If any funds other than Federal appropriated funds have been paid, or will be paid, to any person officer or employee of Congress, or an employee of a Member of congress in connection with this Federal contract, grant, loan or cooperative Agreement, the undersigned shall complete and submit Standard Form LLL, “Disclosure of Lobbying Activities”, in accordance with this instruction.
- c) The undersigned shall require that the language of this Certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrant and

contracts under grants, loans and cooperative Agreements) and that all subrecipients shall certify and disclose accordingly.

This Certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this Certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required Certification shall be subject to a civil penalty of not less than Eleven Thousand Dollars (\$11,000) and not more than One Hundred Ten Thousand Dollars (\$110,000) for each such failure.

**CHECK appropriate box:**

- No non-Federal funds have been used or are planned to be used for lobbying in connection with this application/award/contract.
- Attached is a Standard Form LLL, “Disclosure of Lobbying Activities”, which describes the use (past or planned) of non-Federal funds for lobbying in connection this is application/award/contract.
- Not Applicable – Proposal is not \$100,000 or more.

<b>CERTIFICATIONS AND AFFIDAVITS</b> – By signing below, the undersigned, certifies (1) having read each and every Certifications and Affidavit above, (2) having provided truthful responses and (3) Firm is in compliance with each and every one of the above as required. Further, Firm declares and certifies that the representations made herein are made under penalty of perjury under the laws of the State of California.	
Firm Name:	
Authorized Signature:	Date:
Print Name & Title/Position:	

**End of Certificates and Affidavits Form**