

# **YOSEMITE COMMUNITY COLLEGE DISTRICT**

## **REQUEST FOR PROPOSAL #23-1899**

### **Independent Audit Services**

**January 27, 2023**

**Proposals Due: March 28, 2023 no later than 1:00 PM PST**

Return Proposals To:  
Yosemite Community College District  
Purchasing Department  
Attn: Dorothy Pimentel  
2201 Blue Gum Avenue  
Modesto, CA 95358  
pimenteld@yosemite.edu

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# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Request for Proposal #23-1899

### Independent Audit Services

The Yosemite Community College District (“YCCD” or “District”) is seeking proposals for the District’s annual independent audit according to the terms and conditions defined herein. One (1) signed original, five (5) copies and one (1) electronic copy of the proposal must be submitted in a sealed envelope, addressed to Yosemite Community College District, Purchasing, Attn: Dorothy Pimentel, 2201 Blue Gum Avenue, Modesto, CA 95358. The above proposal number must be referenced on the outside of the envelope. **Proposals must be delivered no later than March 28, 2023, at 1:00 PM PST.** Postmarking prior to this time is not sufficient.

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#### A. GENERAL INSTRUCTIONS

1. **Schedule:** The schedule for the Request for Proposal (“RFP”) process is as follows:

Request for Proposal Released	January 27, 2023
Deadline to Submit Written Questions	March 1, 2023 (1:00pm PST)
Deadline to Respond to Written Questions	March 13, 2023
<b>Deadline for Proposal Submissions</b>	<b>March 28, 2023 (1:00pm PST)</b>
Notify Applicants Selected for Interview	April 4, 2023 (5:00pm PST)
Interview Applicants	April 10, 2023
Issue Notice of Intent to Award (no later than)	April 14, 2023
Board Approval of Contract	May 10, 2023
Contract Execution/Contract Effective Date	May 11, 2023

The District reserves the right, at its sole discretion, to adjust the RFP schedule as it deems necessary. Any adjustment to the schedule prior to the proposal due date shall be made by way of a RFP Addendum and communicated in the same manner as all other RFP Addendums. Any adjustment to the schedule occurring after the proposal due date shall be communicated in writing to all prospective contractors that have submitted proposals.

2. **Proposal Submittal:** Faxed Proposals or proposals sent via electronic mail will not be accepted. Failure to meet the deadline will result in disqualification of the proposal. All proposals shall be submitted in sealed envelopes clearly marked on the outside “Independent Audit Services - Request for Proposal #23-1899”. The proposal must be signed in ink by an authorized representative of the company that has the authority to bind the company.

3. **Proposal Withdrawal:** A proposal may be withdrawn prior to the designated time and date for proposal submissions (March 28, 2023 – 1:00pm PST), by submitting a written request to Purchasing – Dorothy Pimentel, identifying the reason(s) for the desired proposal withdrawal. Once the designated time for submitting proposals has passed, a proposal may not be permitted to be withdrawn for a period of one hundred and twenty (120) days.
4. **Cost of Proposal Preparation:** Cost of preparing the response to this Request for Proposal is solely the responsibility of the prospective contractor.
5. **Requests for Clarification:** All communication, questions and inquiries relating to this Request for Proposal must be submitted in writing via electronic mail and directed to [purchasing@yosemite.edu](mailto:purchasing@yosemite.edu). Responses to questions and inquiries will be made via an addendum and posted in accordance with the provisions of this RFP. The deadline for submission of questions, inquiries and requests for clarification is March 14, 2023 at 1:00pm (PST).
6. **Conduct:** During the course of this Request for Proposal, prospective contractors are not permitted to contact any YCCD employee or member of the Governing Board unless at the request of YCCD’s designated contact person found on the title page of this RFP or to fulfill pre-existing contractual obligations.
7. **Subcontractors:** If a subcontractor will be used to perform any of the work described herein, the names of the subcontractors and their duties shall be specified in the proposal.
8. **Responsive Proposal:** A “responsive proposal” is a proposal, which meets all the terms, conditions and specifications of the Request for Proposal.
9. **Responsible Contractor:** A “responsible contractor” is a contractor who has the financial resources, personnel, facilities, integrity, and overall capability to complete the contract successfully.
10. **Contractor's Representative:** The successful contractor shall appoint a representative to act as a liaison between the contractor and the District. This representative shall have the authority to make binding decisions for the contractor. The representative’s name and telephone number shall be provided to the District after notification of award of the contract. Contractor must respond within twenty-four (24) hours to requests made by the District.
11. **Addenda:** Responses to written questions, requests for clarification or revisions to proposal specifications will be communicated by the issuance of a Request for Proposal Addendum addressing the nature of the change. Addenda will be posted on the District’s website at [https://www.yosemite.edu/purchasing/rfp\\_for\\_services](https://www.yosemite.edu/purchasing/rfp_for_services). If addenda are released, prospective contractors must submit a signed Acknowledgment of the Addenda form and return with the completed proposal package. Addenda will become part of the RFP.

12. **Basis of Award**: The District reserves the right to accept the proposal that it considers to be in the best interest of the District, and in the District's evaluation and judgment, the contractor that is best qualified to perform the requested services. While price is a consideration, the District reserves the right to award a contract based on the most advantageous combination of value. The District may, at its sole discretion, accept or reject any and all proposals or any part of each proposal and to waive informalities or irregularities when it is in the District's best interest to do so.
13. **Contract Award**: The District's intention is to award a three year contract with the option to renew for two (2) additional one year periods, subject to satisfactory performance and at the option of the District. The District has no obligation to renew the contract and may terminate the contract at any time for any reason. The District intends for the contract to be effective May 2023 for fiscal year 2022-23 audit services, however, should the RFP schedule be revised or should preferred fieldwork dates not be available, the District reserves the right to make the contract effective April 2024 for fiscal year 2023-24 audit services.
14. **Notice of Intent to Award**: Immediately upon completion of the evaluation process, the District will issue to the selected contractor a Notice of Intent to Award, a sample of which is attached hereto as Exhibit 5. The notice will be posted on the District's website located at [https://www.yosemite.edu/purchasing/rfp\\_for\\_services](https://www.yosemite.edu/purchasing/rfp_for_services). After the District has issued the Notice of Intent to Award, the District will expect the successful contractor to execute a contract in the form and containing the material content of Exhibit 6. Failure of the successful proposer to execute that contract within 60 days following the award will be treated by the District as the successful proposer's repudiation of the contract, placing it in material breach and making it liable to the District for actual damages incurred by the District, including, without limitation, cost cover. Contractor may propose alternate and additional language to the terms provided in the sample contract but any revisions are subject to negotiation and acceptance by YCCD.

## **B. DISTRICT INFORMATION**

### **1. Background Information**

Modesto Junior College, one of the oldest community colleges in the state, was founded in 1921 to serve the first junior college district established under the State Legislature. The District's boundaries changed in 1964 and the Yosemite Community College District was created and named by action of the electorate. The District includes two comprehensive, two-year colleges: Modesto Junior College and Columbia College (founded in 1967). The District includes all of the two counties (Stanislaus and Tuolumne), part of four others (Calaveras, Merced, San Joaquin, and Santa Clara), and stretches 170 miles across central California from the coastal range on the west to the Sierra Nevada's on the east. The District is governed by a seven-member Board of Trustees.

## **2. Financial Information**

District financial information including prior year financial statements and independent auditor's report can be found at [www.yosemite.edu](http://www.yosemite.edu) → Central Services → Administrative Services → Audits.

## **3. General Information**

Other general information for the District can be found at [www.yosemite.edu](http://www.yosemite.edu) → Central Services → Public Affairs → District Facts

# **C. NATURE OF SERVICES REQUIRED**

## **1. Annual District Financial Audit**

### **a. Auditing Standards to be followed:**

The audit shall be conducted for the purpose of forming an opinion on the District's basic financial statements in accordance with auditing standards generally accepted in the United States of America and Governmental Auditing Standards issued by the Comptroller General of the United States and shall include, to the extent applicable, the audit procedures required by:

- Government Auditing Standards and Governmental Accounting Standards Board (GASB);
- Office of Management and Budget (OMB) Circular A-133, Audits of State, Local Governments and Non-Profit Organizations (The Single Audit Act);
- OMB Circular A-133 Compliance Supplement;
- Contracted District Audit Manual, issued by the California Community Colleges Chancellor's Office;
- Other promulgations that might apply.

The audit process should involve obtaining an understanding of the internal control structure, including the control environment, the accounting system and the control procedures established by management.

### **b. Scope of Work**

The scope of the audit shall not be limited to that provided in the aforementioned publications in the event that in the opinion of the Audit Firm, particular circumstances warrant the extension of required audit procedures.

- 1) The audit shall include all funds of the District including, but not limited to:
  - General Fund
  - Cafeteria Fund

- Farm Operations
  - Capital Outlay Projects
  - Capital Projects Fund
  - Student Financial Aid Fund
  - Student Representation Fee Fund
  - Associated Student Trust Fund
  - Component Unit: Modesto Junior College Foundation
  - Component Unit: Columbia College Foundation
- 2) Preparation of supplementary information on a fund basis including but not limited to the combining statement of net assets by fund, and the combining statement of revenues, expenses and change in net assets by fund Supplementary information should also present the reconciliation of annual financial and budget report (CCFS-311) with audited financial statements and the reconciliation of ECS 94362 (50 percent law) calculation.
  - 3) Audit the financial statements and records of the Modesto Junior College Foundation and the Columbia College Foundation as discretely presented component units of the District audit. The District requires that a separate report also be prepared for each component unit.
  - 4) The Audit Firm may be requested to attend meetings to present the annual audit report, financial statements and findings to the District Board of Trustees, the Board of Trustees' Audit Committee, the Foundation Finance Committees and Foundations Board of Directors. The Audit Firm will be required to file reports with various agencies, including the Chancellor's Office of the California Community Colleges, the State Department of Finance, the Department of Education, and National Clearing House for Single Audit Reports and the Federal Audit Clearing House-Bureau of the Census.
  - 5) Audit exit conference with the Executive Vice Chancellor, Controller, Director of Accounting, Grants and Compliance and any other staff as determined appropriate by the District.

**c. Reports Required**

Twenty-five (25) color copies of the District audit report, thirty-three (33) copies of the Modesto Junior College Foundation, twenty-nine (29) copies of the Columbia College Foundation and a pdf version of all reports is required. The reports shall meet the following minimum requirements:



- 1) Presented in accordance with GASB Statements No. 34 and 35, with accompanying notes and shall include a supplemental presentation of the District's financial statements on a governmental basis.
- 2) State that the audit was made in accordance with the provisions of the OMB Circular A-133.
- 3) Auditor's opinion report based on the basic financial statements of the business-type activities, the discretely presented component unit, and fiduciary activities including the statement of net assets, statement of financial position, statement of revenues, expense and change in net assets, statement of activities statement of cash flows and statement of fiduciary net assets for the year ended.
- 4) Auditor's opinion on supplementary information based on the supplementary financial statements for the year ended.
- 5) A schedule of federal financial 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.
- 6) The auditor's report on the study and evaluation of internal control systems identifying 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.
- 7) 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 instances of non-compliance.
  - ✓ 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, county and local government's requirements.
- 8) A status report on prior year's findings and recommendations.
- 9) Reports on fraud, abuse or illegal acts or indications of such acts, including all questioned costs found as a result of these acts.

10) All parts of the audit report should be bound together. Management's Discussion and Analysis and the Executive Directors' Report should be submitted and included as part of the audit reports for the District and Foundations respectively.

11) The Executive Vice Chancellor or Controller may periodically request written reports on observations by the auditor regarding the effective performance of fiscal and budgetary practices.

## **2. Tax Services**

The proposal should contain the cost for preparing all necessary federal and state tax returns on a timely basis for the Modesto Junior College Foundation and the Columbia College Foundation. The Foundations returns should include, but are not limited to:

FORM 990 – Return of organization Exempt from Income Tax

FORM 199 – California Exempt Organization Annual Income Return

FORM RRF-1 – Registration Renewal Fee Report to attorney general of California

## **3. Schedule of Services**

It is the District's preference for the schedule of services to be as follows:

- Dates audit work can commence:
  - Interim fieldwork: End of May, 2023 or early June, 2023.
  - Year-end fieldwork: Mid to end of September, 2023.
- Date for preliminary report completion and exit conference: Not later than November 30, 2023.
- Date for final exit conference with Board Audit Committee and District staff: First week of December, 2023.
- Date for final report submission and presentation at District Board of Trustees meeting: December 13, 2023.

## **4. Terms of the Engagement**

The District's intention is to award a three year contract with the option to renew for two (2) additional one year periods, subject to satisfactory performance and at the option of the District. The District intends to present a contract for award to the Board of Trustees at the May 2023 Board of Trustees meeting.

# **D. PROPOSAL FORMAT**

## **1. Executive Summary**

Briefly describe the scope and key elements of the proposal.

## 2. Contractor Profile

Include general background information including:

- a. State whether firm is a local, regional, national or international firm.
- b. State the location of the office from which the work will be performed.
- c. State number of partners, managers, seniors, supervisors and professional staff at the office from which is to be performed.
- d. Description of range of services performed at this location (i.e. auditing, accounting, tax service, management service, etc.).
- e. Describe staff's experience in auditing school districts with a special emphasis on community colleges.

## 3. Qualifications and Experience

- a. Indicate the name of the staff member that will manage and supervise the audit services as specified in the RFP.
- b. Provide a resume of the manager and supervisor which includes background, training and experience.
- c. Specifically discuss the experience of the manager and supervisor in managing audits of the nature and scope of the audit as specified herein paying particular attention to any community college experience.
- d. Provide a list of current California Community College district clients for which general financial audit services have been performed. Also discuss local, state and national experience and reputation for quality of work performed in the public sector.
- e. Provide a list of California Community College District clients for whom Contractor has performed bond fund audits specifically in conformance with Proposition 39 requirements.
- f. Provide a statement that auditor is a properly licensed Certified Public Accountant in good standing with the California State Board of Accountancy, American Institute of Certified Public Accountants and California Society of Certified Public Accountants.
- g. Provide affirmation that the auditor meets the independence requirements of the Standards for Audits of Governmental Organizations, Programs, Activities and Functions, published by the U.S. General Accounting Office.
- h. Provide affirmation that the auditor does not have a record of substandard audit work.
- i. Provide affirmation that the auditor meets all specific requirements imposed by state or local law or rules and regulations.

- j. Provide affirmation from the auditor stating that the American Institute of Certified Public Accountants’ Interpretation 501-3 (Failure to Follow Standards and/or Procedures or other Requirements in Governmental Audits) will be followed.
- k. Provide a copy of last peer review of Contractor.
- l. Disclose any litigation or professional disciplinary action that might adversely affect the ability of Contractor to carry out a multi-year audit engagement.

**4. Project Specifications**

- a. Describe the proposed scope of services including a work plan detailing timing and anticipated schedule for services, proposed resources and anticipated time to complete services.
- b. Fees for service should be described in the format as shown below. Fees reflected in the proposal should be the maximum fees for service. It is the District’s preference that routine phone calls are included in the fee structure.

<b>Financial Statements Audits for Yosemite Community College District</b>
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Classification	Hours	Rate	Fees
Partner			
Manager			
Senior			
Professional Staff			
Total			
Less Any Applicable Discounts			
Professional Fees – FYE June 30, 2023			
Professional Fees – FYE June 30, 2024			
Professional Fees – FYE June 30, 2025			
Presentation of audit report to audit committee and Board of Trustees			
Preparation of management letters, if required			

<b>Financial Statements Audits for Modesto Junior College Foundation</b>
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Classification	Hours	Rate	Fees
Partner			
Manager			
Senior			

Professional Staff	_____	_____
Total		
Less Any Applicable Discounts		_____
Professional Fees – FYE June 30, 2023		=====
Professional Fees – FYE June 30, 2024		=====
Professional Fees – FYE June 30, 2025		=====
Presentation of audit report to audit committee and Board of Trustees		_____
Preparation of management letters, if required		_____

<b>Financial Statements Audits for Columbia College Foundation</b>
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Classification	Hours	Rate	Fees
Partner			
Manager			
Senior			
Professional Staff	_____		_____
Total			
Less Any Applicable Discounts			_____
Professional Fees – FYE June 30, 2023			=====
Professional Fees – FYE June 30, 2024			=====
Professional Fees – FYE June 30, 2025			=====
Presentation of audit report to audit committee and Board of Trustees			_____
Preparation of management letters, if required			_____

	Modesto Junior College Foundation	Columbia College Foundation
Preparation of tax returns		
Professional Fees – FYE June 30, 2023	=====	=====
Professional Fees – FYE June 30, 2024	=====	=====


<b>Optional Consulting Services</b>	
<b>Classification</b>	<b>Hourly Rate</b>
Partner	
Director	
Manager	
Staff	

**5. Required Forms**

The following documents must be completed, signed in ink by an authorized representative of the company and submitted with the proposal:

- Proposal Signature Form (see attached Exhibit 1)
- Contractor’s Reference Form (see attached Exhibit 2)
- Non Collusion Affidavit (see attached Exhibit 3)
- Acknowledgement of Addenda (if applicable) (see attached Exhibit 4)

**E. PROPOSAL EVALUATION**

Proposals will be evaluated using the criteria described below in order to determine which proposals best meet the needs of the District. The District reserves the right to

- ✓ Accept the proposal that it considers to be in the best interest of the District, and in the District’s evaluation and judgment, the contractor that is best qualified to perform the requested services
- ✓ Award a contract based on the most advantageous combination of value
- ✓ Evaluate proposals for all factors it deems appropriate whether or not such factors have been stated in this section.

The Evaluation Committee will select the top candidates for further consideration.

**1. Responsive:**

- a. Compliance with Required Forms
- b. Adherence to the RFP forms and format
- c. Complete consideration of all project specifications
- d. Complete cost proposal

**2. Responsible:**

- a. Sufficient references for which similar types of services had been provided
- b. Proof of financial stability and viability

- c. Experience of the firm and assigned personnel with the proposed services
- d. Resources that demonstrate adequate capacity to perform proposed services

**3. Proposal**

- a. Value and quality of services to be rendered
- b. Demonstrated knowledge of legal requirements
- c. Work plan in conformity with scope of project
- d. Fees and costs

# EXHIBIT 1 - PROPOSAL SIGNATURE FORM

Independent Audit Services  
RFP #23-1899

The undersigned acknowledges the following:

1. Having become familiar with the contract conditions and requirements of the Request for Proposal #23-1899, hereby offers to provide Independent Audit Services in accordance with the proposal set forth herein, including all referenced material and attachments.
2. That failure to complete all portions of the proposal documents described in Section D of the Request for Proposal #23-1899 and to submit documents by the stated deadlines, may render the proposal non-responsive and bar award of the contract.
3. Understands that the District reserves the right to reject any and all proposals and that this proposal shall remain open and not be withdrawn for a minimum of 120 days after the deadline for submission of proposals.
4. If the contractor is a corporation, the undersigned hereby represents and warrants that the corporation is duly incorporated and is in good standing in the State of \_\_\_\_\_, and that \_\_\_\_\_ is authorized to act for and bind the corporation.

Entity Type (Select one)

Sole Ownership _____	Partnership _____
Corporation _____	Other: Specify _____
Small Business _____	Woman-Owned _____
Minority-owned _____	Disabled Veteran _____

Sub-Contractors: (If applicable, please list all-subcontractors name, address, and phone numbers below):

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Company Name (as per license)	Signature	Title	Date
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Mailing Address	Telephone #	Email Address
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\*\*\*Proposal must be signed by an individual. DO NOT use pre-printed stamp.



## EXHIBIT 2 - CONTRACTOR'S REFERENCE FORM

### Independent Audit Services

RFP #23-1899

Contractor: \_\_\_\_\_

RFP Name/Title: Independent Audit Services

RFP Number: #23-1899

The Contractor shall provide three (3) references below (preferably California community college organizations) for whom the firm has provided auditing services the past two (2) years:

Reference Name: \_\_\_\_\_ Contact: \_\_\_\_\_

Address: \_\_\_\_\_ Phone: # \_\_\_\_\_

Email address: \_\_\_\_\_

Description and date(s) of services provided: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Reference Name: \_\_\_\_\_ Contact: \_\_\_\_\_

Address: \_\_\_\_\_ Phone: # \_\_\_\_\_

Email address: \_\_\_\_\_

Description and date(s) of services provided: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Reference Name: \_\_\_\_\_ Contact: \_\_\_\_\_

Address: \_\_\_\_\_ Phone: # \_\_\_\_\_

Email address: \_\_\_\_\_

Description and date(s) of services provided: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

References will be contacted to confirm the Contractor's abilities and qualifications as stated in the Contractor's proposal. The District may deem the Contractor's response non-responsive if a reference is not obtainable from a listed reference after reasonable attempts.

### EXHIBIT 3 - NON-COLLUSION AFFIDAVIT

STATE OF CALIFORNIA, COUNTY OF \_\_\_\_\_

I, \_\_\_\_\_, being first duly sworn, deposes and says that I am  
(Typed or Printed Name)

the \_\_\_\_\_ of \_\_\_\_\_, the party submitting  
(Title) (Contractor Name)

the foregoing Proposal ("the Contractor"). In connection with the foregoing Proposal, the undersigned declares, states and certifies that:

1. The Proposal is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization or corporation.
2. The Proposal is genuine and not collusive or sham.
3. The proposer has not directly or indirectly induced or solicited any other contractor to put in a false or sham proposal, and has not directly or indirectly colluded, conspired, connived, or agreed with any other contractor or anyone else to put in sham proposal, or to refrain from submitting a proposal.
4. The contractor has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the proposal price, or that of any other contractor, or to fix any overhead, profit or cost element of the proposal price or that of any other contractor, or to secure any advantage against the public body awarding the contract or of anyone interested in the proposed contract.
5. All statements contained in the Proposal and related documents are true.
6. The contractor has not, directly or indirectly, submitted the proposal price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid, and will not pay, any fee to any person, corporation, partnership, company, association, organization, proposal depository, or to any member or agent thereof to effectuate a collusive or sham proposal.

Executed this \_\_\_\_ day of \_\_\_\_\_, 2023 at \_\_\_\_\_  
(City, County and State)

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature \_\_\_\_\_ Printed Name \_\_\_\_\_

Address \_\_\_\_\_

Area Code & Phone Number \_\_\_\_\_

## EXHIBIT 4 - ACKNOWLEDGEMENT OF ADDENDA

The undersigned acknowledges receipt of the following addenda from the District pursuant to the Request for Proposal #23-1899 issued on January 27, 2023 for Independent Audit Services.

	<u>Addendum Number</u>	<u>Release Date</u>
Addendum # 1	_____	_____
Addendum # 2	_____	_____
Addendum # 3	_____	_____
Addendum # 4	_____	_____

Name of Company \_\_\_\_\_

Address \_\_\_\_\_

Name of Authorized Representative \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

## EXHIBIT 5 - SAMPLE NOTICE OF INTENT TO AWARD

(Date)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

RE: Yosemite Community College District – Request for Proposal #23-1899 Independent Audit Services

Dear \_\_\_\_\_,

The purpose of this letter is to provide notification that the proposal in response to the District's Request for Proposal #23-1899 - Independent Audit Services dated April 14, 2023 (the "RFP") submitted by \_\_\_\_\_ (*Contractor's Name*) (*hereinafter, "you"*) has been selected by the District. You shall provide Independent Audit Services for the District as per the terms and conditions of the RFP and your proposal. The District's selection of you as the Successful Contractor, as evidenced by this Notice of Intent to Award, constitutes a binding agreement between you and the District. This selection is subject to the conditions and qualifications set forth below.

1. The material terms and conditions of the contract you have been awarded are set by the RFP documents and your proposal, which by virtue of this award constitute a binding agreement between you and the District.
2. You shall immediately begin all necessary planning to assume responsibility for providing the District with Independent Audit Services on or about May 15, 2023.
3. The Parties will cooperate with each other in finalizing and executing the form of contract included as an exhibit to the RFP. Once executed the contract will supersede anything to the contrary in this award letter.
4. Should you fail to execute the contract within sixty (60) days of your receipt of this letter, the District reserves the right to conclude that you have repudiated your agreement with the District and are in material breach; reserves the right to begin negotiations with a new contractor of its choice to replace you; and reserves the right to make legal claim against you for all its resulting damages including cost of cover.

Sincerely,

Trevor Stewart  
Vice Chancellor of Administrative Services

## Exhibit 6 - Sample Independent Audit Services Contract

This agreement ("Agreement") is made this 15<sup>th</sup> day of May, 2023, by and between \_\_\_\_\_ (hereafter referred to as "Contractor") and Yosemite Community College District (hereafter referred to as "District"). District and Contractor may hereafter be referred to collectively as "Parties" and individually as "Party".

**WHEREAS**, in a Request for Proposal ("RFP") dated January 27, 2023, #23-1899, the District solicited proposals for the District's annual audit; and

**WHEREAS**, Contractor submitted a proposal dated March 28, 2023 in response to the RFP and Contractor was determined to be a responsive contractor and represents the best combination of value to the District; and

**WHEREAS**, Contractor is professionally and specially trained and competent to provide these Services; and

**WHEREAS**, District issued a Notice of Intent to Award to Contractor thereby forming a binding agreement between District and Contractor;

**NOW THEREFORE**, District and Contractor enter into this Agreement in order to finalize the terms, duties and conditions upon which Contractor will provide services. The Parties do hereby agree as follows:

1. **Scope of Service:** Contractor shall provide Independent Audit Services and tax services as requested by District. Services are described in District's Request for Proposal #23-1899 and Contractor's response thereto, both of which are attached hereto as Exhibit A and Exhibit B, respectively, and which are incorporated in this Agreement by reference. In case of any conflict between the terms of these documents, the terms of this Agreement shall control and prevail. The Parties agree that any provisions contained in Contractor's proposal that add to, vary or conflict with the terms of this Agreement are null and void.
2. **Term:** This Agreement shall commence on May 15, 2023 and shall continue until audit and tax services have been completed for fiscal years ending June 30, 2023, June 30, 2024 and June 30, 2025. The term of the Agreement may be extended to include audit and tax services for fiscal years ending June 30, 2026 and June 30, 2027 based on the discretion of the District.
3. **Termination For Cause:** If either Party breaches a material provision hereof ("Cause"), the non-breaching Party shall give the other Party notice of such Cause. If the Cause is remedied within ten (10) days thereafter in the case of failure to make payment when due or thirty (30) days in the case of any other Cause, the notice shall be null and void. If such Cause is not remedied within the specified period, the Party giving notice shall have the right to terminate this Agreement upon expiration of such remedy period. The rights of termination referred to in this Agreement are not intended to be exclusive and are in addition to any other rights or remedies available to either Party by law.

4. **Termination For Convenience:** Either Party may terminate this Agreement at any time upon thirty (30) days' prior written notice to the other Party. District may terminate Agreement at any time without incurring liability to Contractor for lost profits or any other costs other than the value of conforming work completed on site or goods delivered.
5. **Payment:** For satisfactory performance of Services described in the attached Exhibit A and Exhibit B, the District shall pay Contractor fees for Services as described in the attached Exhibit B. Payment shall be made within 30 days after the District's receipt and approval of Contractor's statement of services and costs.
6. **Standard of Services:** Contractor agrees to perform the services with that standard of professional care, skill, and diligence normally provided in the performance of similar services
7. **Independent Contractor Status:** In performing services under this Agreement, Contractor shall be deemed an independent contractor and shall not act as nor be an agent or employee of the District. As an independent contractor, Contractor will be solely responsible for determining the means and methods for performing the services described in this Agreement. Contractor's activities will be at its own risk and Contractor is hereby given notice of responsibility for arrangements to guard against physical, financial, and other risks as appropriate.
8. **Delays:** Contractor shall notify the District promptly of any expected delays in the performance of Services.
9. **Confidential Information:** Contractor acknowledges that it may be necessary for District to disclose certain confidential and proprietary information to Contractor in order for Contractor to perform duties under this Agreement. Contractor acknowledges that any disclosure to any third party or any misuse of this proprietary or confidential information may irreparably harm the District. Accordingly, Contractor will not disclose or use, either during or after the term of this Agreement, any proprietary or confidential information of the District without the District's prior written permission.
10. **Compliance with Law:** Contractor agrees to perform the services contemplated by this agreement in a professional and competent manner and in compliance with all State and Federal laws or regulations governing the services to be rendered pursuant to this Agreement.
11. **Licenses:** Contractor represents that Contractor and all agents and employees of Contractor are properly licensed by the State of California to perform all of the services, which Contractor has agreed to render pursuant to this Agreement.
12. **Indemnity:** Contractor agrees to defend, indemnify, and hold harmless the District, its officers, agents, employees, and volunteers from all losses, costs, and expense arising out of any liability or claim of liability for personal injury, bodily injury to persons, contractual liability and damage to property sustained or claimed to have been sustained arising out of activities of the Contractor, its subcontractors, or those of any of its officers, agents, or employees, whether such

act is authorized by this Agreement or not; and Contractor shall pay for any and all damages to the property of the District, or loss or theft of such property, done or caused by such persons. District assumes no responsibility whatsoever for any property placed on the premises. Contractor further agrees to waive all rights of subrogation against the District. The provisions of the Article do not apply to any damage or losses caused solely by the negligence of the District or any of its agents or employees.

13. **Insurance:** Contractor shall at all times during the term of this Agreement, maintain and keep in full force and effect, at Contractor's own cost and expense, the following policies of insurance with minimum coverage as indicated below:

- a) The Contractor shall maintain Workers' Compensation Insurance and Employer's Liability Insurance for its employees in accordance with the laws of the State of California. In addition, the Contractor shall require any and every subcontractor to similarly maintain Workers' Compensation Insurance and Employer's Liability Insurance in accordance with the laws of the State of California for all of the subcontractor's employees.
- b) The Contractor shall maintain commercial general liability insurance in an amount of not less than one million dollars (\$1,000,000) per occurrence and two million dollars (\$2,000,000) aggregate for bodily injury, personal injury, and property damage.
- c) The Contractor shall maintain automobile liability insurance covering bodily injury and property damage for all activities of the Contractor arising out of or in connection with the work to be performed under this Agreement, including coverage for owned, hired, and non-owned vehicles, in an amount of not less than five hundred thousand dollars (\$500,000) combined single limit for each occurrence.
- d) Contractor shall maintain professional errors and omissions liability insurance for protection against claims alleging negligent acts, errors, or omissions which may arise from Contractor's operations under this Agreement, whether such operations by Contractor or by its employees, subcontractors, or subconsultants. The amount of this insurance shall not be less than one million dollars (\$1,000,000) on a claims-made annual aggregate basis, or a combined single-limit-per-occurrence basis
- e) Deductibles and Self-Insured Retentions. Any deductibles or self-insured retentions must be declared to and approved by the District. At the District's option, the Contractor shall demonstrate financial capability for payment of such deductibles or self-insured retentions.
- f) Certificates of Insurance. The Contractor shall provide certificates of insurance with original endorsements to the District as evidence of the insurance coverage required herein. Certificates of such insurance shall be filed with the District on or before commencement of performance of this Agreement. Current certification of insurance shall be kept on file with the District at all times during the term of this Agreement. The Contractor shall provide written evidence of current automobile coverage to comply with the automobile insurance requirement.
- g) Endorsements. Each general liability and automobile liability insurance policy shall be issued by insurers possessing a Best's rating of no less than A-VII. Each general liability

insurance policy shall be endorsed with the specific language naming the District as an additional insured.

- h) Failure to Procure Insurance. Failure on the part of the Contractor to procure or maintain required insurance shall constitute a material breach of contract under which the District may terminate this Agreement.

- 14. **Notices:** All notices and other communications pertaining to this Agreement shall be in writing and shall be deemed to have been given by a Party hereto if personally delivered to the other Party or if sent by certified mail, return receipt requested. A notice sent by certified mail shall be deemed to be given on the third business day after the mailing date. All notices or communications between District and Contractor pertaining to this Agreement shall be addressed as shown below:

District:

Yosemite Community College District  
Vice Chancellor of Administrative Services  
2201 Blue Gum Avenue  
Modesto, CA 95358

Contractor:

- 15. **Affirmative Action:** Contractor shall take affirmative action to ensure that applicants are treated during employment without regard to their race, color, religion, age, sex, ancestry, sexual orientation or national origin.
- 16. **Equal Opportunity:** The Contractor assures that it will comply with title VII of the Civil Rights Act of 1964 and that no person shall be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under this Agreement, on the grounds of race, creed, color, sex, sexual orientation, religion, political affiliation, national origin, handicap or Vietnam Veteran status.
- 17. **Waiver:** The failure by either Party to insist upon the strict performance of any of the terms, covenants, conditions of this Agreement shall not be deemed a waiver of any right or remedy they may have, and shall not be deemed a waiver of their right to thereafter require the strict performance of any such terms, covenants and conditions.
- 18. **Governing Law:** This Agreement shall be governed by and construed in accordance with the laws of the State of California.
- 19. **Attorney's Fees:** If a party to this Agreement brings any action, including an action for declaratory relief, to enforce or interpret the provision of this Agreement, the prevailing Party shall be entitled to reasonable attorneys' fees in addition to any other relief to which that Party



may be entitled. The court may set such fees in the same action or in a separate action brought for that purpose.

- 20. **Headings:** The headings used herein as headings of the various paragraphs and subparagraphs hereof are for convenience only, and the Parties agree that such captions are not to be construed as a part of the Agreement or to be used in determining or construing the intent or context of this Agreement.
- 21. **Assignment:** Neither Contractor nor District may assign or transfer any interest in this Agreement without the prior written consent of the other party.
- 22. **Entire Agreement:** This Agreement and any attached Schedules constitutes the entire agreement and understanding by and between the Parties with respect to its subject matter. This Agreement supersedes any other prior agreements, and shall be governed by the laws of the State of California.
- 23. **Amendment:** The term of this Agreement shall not be amended in any manner whatsoever, except by written agreement signed by the Parties.
- 24. **Severability:** If any of the provisions or portions thereof of this Agreement are held to be unenforceable or invalid by any court of competent jurisdiction, the validity and enforceability of the remaining provisions or portions thereof shall not be affected thereby.

IN WITNESS THEREOF, the parties have executed this Agreement of the day and year above written.

Validity of contract is dependent upon formal approval by the Governing Board per Education Code Section 81655.

DISTRICT	CONTRACTOR
Yosemite Community College District	
<b>Signature:</b> _____	<b>Signature:</b> _____
<b>Name &amp; Title:</b> Trevor Stewart, Vice Chancellor of Administrative Services	<b>Name &amp; Title:</b> _____
<b>Date:</b> _____	<b>Date:</b> _____
<b>Address:</b> 2201 Blue Gum Avenue Modesto, CA 95352	<b>Address:</b> _____
<b>Phone:</b> (209) 575-6530	<b>Phone:</b> _____