

Siskiyou Joint Community College District

Administrative Services
800 College Avenue
Weed, California 96094

REQUEST FOR RFP FOR INDEPENDENT AUDIT SERVICES

Notice is hereby given that Siskiyou Joint Community College District, acting by and through its Governing Board, hereinafter referred to as the District, will receive up to but no later than 2:00 p.m. (PST) on March 29, 2024 sealed submittals for Independent Audit Services RFP. Such submittals must be submitted in the format specified in the RFP, and received by the Administrative Services, Attn: Christina Van Alfen, 800 College Ave, Weed, CA 96094. All documents and any addenda or notices related to this solicitation will be posted by the District on the Administrative Services website at: www.siskiyou.edu/administrativeservices.

Each submittal must conform and be responsive to this invitation. The District reserves the right to reject any and all Proposals, or parts of any Proposal, and to waive any irregularities or informalities in any Proposal. All inquiries must be submitted in writing by the date and time noted under Project Specific Dates to cvanalfen@siskiyou.edu.

Christina Van Alfen
Interim Vice President, Administrative Services

Publication Dates:

1st: January 31, 2024

2nd: February 7, 2024

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NOTICE TO BIDDERS

NOTICE IS HEREBY GIVEN that the governing Board ("Board") of Siskiyou Joint Community College District ("District") is presently accepting Proposals for the following project ("Project"):

INDEPENDENT AUDIT SERVICES

Sealed Proposals must be received by, but no later than 2:00 P.M. (PST), March 29, 2024. Any changes to this RFP are invalid unless specifically modified by the District and issued as a separate addendum document. Should there be any questions as to changes to the content of this document, the District's copy shall prevail.

This RFP may be obtained from the District by contacting the District's Administrative Services Department whose contact information is noted herein. The RFP is also available online at www.siskiyou.edu/administrativeservices. In the event this RFP is obtained through any means other than the District's distribution, the District will not be responsible for the completeness, accuracy, or timeliness of the final RFP document.

Bidders Submittal of Proposal. To facilitate the evaluation process, one (1) complete electronic version on a flash drive, (1) original AND (3) additional copies of the Proposal shall be provided. All materials submitted in response to this RFP shall be on 8 ½" x 11" paper, in portrait orientation, 11 or 12 point Arial, Calibri or Times New Roman font with 1" page margins on all sides. All submitted materials must be bound in a three-ring binder. Tabbed dividers should be used to identify and separate discrete sections of the RFP materials which correspond format and contents. Mistakes may be crossed out and corrections made adjacent, however, each correction must be initialed by the person signing the Proposal.

Delivered Proposal shall be enclosed and sealed in an envelope or container bearing the title of the project, and the name of the Bidder, and delivered in one of the following methods:

Hand-delivered to:

Siskiyou Joint Community College District
Attn: Christina Van Alfen
800 College Ave.
Weed, CA 96094

U.S. Postal Service, UPS, FedEx, or other common carrier delivered to:

Siskiyou Joint Community College District
Attn: Christina Van Alfen
800 College Ave.
Weed, CA 96094

EMAIL OR FAXED PROPOSALS WILL NOT BE ACCEPTED.

Opening of Proposals. Sealed Proposals will be opened publicly and name of Bidders will be read aloud at the time, date and location noted in the timeline under Project Specific Dates.

It is the responsibility of the Bidder to verify that its Proposal has been received by the District prior to the opening date. Verification of receipt can be made by emailing cvanalfen@siskiyous.edu.

PROPOSALS DELIVERED OTHER THAN THE ABOVE STATED ADDRESSES, OR RECEIVED AFTER THE SCHEDULED SUBMITTAL DEADLINE, WILL BE REJECTED AND RETURNED UNOPENED TO THE BIDDER. It is the Bidder's sole responsibility to ensure that its Proposal, inclusive of any or all addendums, is received to the proper place at the proper time. Postmarks will not validate Proposals which arrive after the deadline date/time listed. Any Proposal received after the scheduled closing time for receipt of same will be returned to the Bidder unopened. Proposal may be withdrawn by submitting a written request. Such written request must be delivered to the place stipulated in the RFP prior to the scheduled closing time for receipt of Proposal. The award shall be subject to final contract documents and scope of work between the District and selected Bidder.

Bidders shall be bound to the pricing terms contained within their submitted Proposal, which shall remain in effect as stated until at least six (6) months after the due date for Proposal. Proposal shall be signed by an authorized individual or officer submitting the Proposal. If the Bidder is a corporation or limited liability company, the Proposal shall be executed by either the chairman of the board, president, or vice president, the secretary, or the chief financial officer.

END OF SECTION

INTRODUCTION AND GENERAL OVERVIEW

Siskiyou Joint Community College District (the “District”) is within the California Community College system. Siskiyou Joint Community College District is located at 800 College Avenue, Weed, CA 96094. The District serves Siskiyou and a portion of Shasta Counties. Total enrollment for the District is approximately 1,200 full-time equivalent students.

The District is governed by an independent seven member governing Board of Trustees who are elected at large to overlapping four-year terms. The District’s affairs are administered by the Superintendent/President, who is appointed by the Board of Trustees.

The District utilizes Banner to manage its financial, payroll, personnel, and 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 \$39 million, with a total of \$47 million in all funds.

The District is the administrator for the Siskiyou Joint Community College District Foundation.

The District participates in joint powers authorities (JPAs), such as the Northern California Community Colleges Self-Insurance Authority (NCCCSIA) and Statewide Association of Community Colleges (SWACC) for auto, property and liability insurance, Protected Insurance Program for Schools and Community Colleges Insurance Program (PIPS) for worker’s compensation, and Community Colleges Insurance Group (CCIG) for health benefits. The relationship between the District and the JPA’s are such that none of the JPAs are a component unit of the District for financial reporting purposes. Premiums are paid by the District to the JPAs.

To learn more, please visit the District’s website at www.siskiyou.edu.

PURPOSE OF RFP

The District is seeking Proposals from qualified firms to provide professional Independent Audit Services for the District. The selected firm will perform the District’s annual financial audits for fiscal year 23/24 through fiscal year 25/26. The District’s intent is to enter into an Agreement for a period of three (3) years with the option to renew for an additional two (2) years.

Project Specific Dates: The following table identifies the estimated dates/time frame for receipt, evaluation and award of this RFP. Please note the following key dates when preparing your responses:

RFP ACTIVITY	DATE & TIME (PST)*
Bid Advertisement Dates	1st: 1/31/24 2nd: 2/7/14
Last Day for Bidders to submit questions	2/16/24 before 5:00 p.m.
Last day for District to Respond to questions	2/23/24 before 5:00 p.m.
DEADLINE FOR PROPOSAL SUBMISSIONS Public Opening: 800 College Ave. Weed, CA 96094 Boardroom	3/29/24 at 2:00 p.m.
Interviews (optional)	Week of 4/1 or 4/8
Anticipated Board Approval	4/16/24

*Dates may change with or without notice

Evaluation of Proposal: The Proposal review process used to select qualified Bidders will be as follows:

- a. The District will review and evaluate all Proposal received using the criteria noted in following section. Incomplete Proposal may be rejected as non-responsive, and may result in being excluded from this legal resource pool.
- b. A District Evaluation Committee may elect to conduct oral interviews of selected Bidders. The District may request selected Bidders to make an oral/visual presentation in connection with the oral interview.

Evaluation Criteria: Bidders submitting Proposal are advised that all responsive documents will be evaluated to determine each Bidder'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 Bidder's practice areas, services, and in meeting the requirements of the RFP.
- b. **Qualifications.** The extent of the Bidder's previous experience and background in conducting similar auditing services. Such experience will also include assessment of the Bidder's outcomes for particular matters handled by the firm for higher education institutions.
- c. **Experience/Ability.** The District will evaluate the prior experience and success of Bidders 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 auditing services in a timely manner.
- d. **References.** Information obtained by the District from the Bidder's provided references and other clients.
- e. **Cost and Fee Structure.** The Bidder's proposed fees for services.
- f. **Other criteria as deemed appropriate.**

Optional Proposal Interviews: At the discretion of the District, to conduct individual interviews with one or more of the Bidders who submitted Proposals. The Bidders will be notified of the time and exact location in advance of any interview. The purpose of this interview is to confirm information provided in Proposal submitted by the Bidders. This will also be another opportunity for the section committee to request additional clarifications. In these interviews, the Bidder may expand on the information provided in its key personnel present as the primary representatives during this process.

Cancellation of Solicitation: The District may cancel this solicitation at any time.

Contract Award: The District will select a Bidder that demonstrates to be the highest, responsive, and responsible Bidder. Responsive refers to meeting the terms, conditions, requirements and specifications of this RFP. Responsible refers to those who can provide, for example, evidence and references that support a history of compliant contract performance and sound business operation. The District has the right to inspect the facilities, services areas, and business practices of all Bidders submitting offers prior to the award of this contract. The purpose of an inspection is to determine the Bidder's potential ability to perform under the terms of this Proposal. The District also has the right to inspect the facilities and operations of the selected Bidder at any time during the contract period. See Instruction to Bidders for more details.

Agreement: The form of Agreement, which the successful Bidder will be required to execute, is included in the RFP and should be carefully examined by Bidders. The Agreement will be executed in the following counterparts: the Agreement as shown in the sample herein; the RFP; the subsequent successful Proposal as accepted by the District, including all modifications thereof and duly incorporated therein; and the Purchase Order. All of the above documents are intended to cooperate and be complementary so that any instructions or requirements called for in one and not mentioned in the other, or vice versa, are to be executed the same as if mentioned in all said documents. The intention of the documents is to include (not limited to): all labor, materials, equipment and transportation necessary for the proper delivery of all services called for in any contract which may arise as a result of this RFP. Should Bidder request edits to the Agreement for consideration, such requests must be clearly identified and noted on Exhibit D and submitted at the time of Proposal.

No additional terms and conditions will be accepted following receipt of Proposal, and the District will consider such additional contractual terms and conditions as part of its evaluation process.

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 contracts, 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 Bidder.

Limitations: The District reserves the right to contract with any Bidder 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.

Right to Negotiate and/or Reject Proposal: Bidders understand that this RFP does not commit or obligate the District to accept any response submitted. The District reserves the right to accept or reject any or all of the responses, waive any irregularities, and to negotiate with selected Bidder(s) 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. Bidders are encouraged to submit their best prices in their Proposals, and the District intends to negotiate only with Bidders whose Proposal most closely meets the District's requirements at the lowest estimated cost. The Contract, if any is awarded, will go to the Bidder whose Proposal best meets the District's requirements and provides the greatest overall value to the District.

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 Bidder submitting a response. Each Bidder is solely responsible for costs in preparing a response to this RFP and any and all other activities associated with same.

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 must 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 Bidder as such. Such information may then be protected and treated with confidentiality to the extent permitted by state law.

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 Christina Van Alfen, Interim Vice President Administrative Services at cvanalfen@siskiyous.edu. Bidders are encouraged to submit their questions as soon as possible in order to give the District an opportunity to reply in a timely manner. Please see "Project Specific Dates" for specific deadline dates and times.

Bid Protest Procedure: Any bidder may file a bid protest. The protest shall be filed in writing with the District's Interim Vice President of Administrative Services not more than two (2) business days after the date of the bid opening. An email address shall be provided and by filing the protest, protesting bidder consents to receipt of email notices for purposes of the protest and protest related questions and protest appeal, if applicable. The protest shall specify the reasons and facts upon which the protest is based.

- a. Resolution of Bid Controversy: Once the bid protest is received, the apparent lowest responsible bidder will be notified of the protest and the evidence presented. If appropriate, the apparent low bidder will be given an opportunity to rebut the evidence and present evidence that the apparent low bidder should be allowed to perform the Work. If deemed appropriate by the District, an informal hearing will be held. District will issue a written decision within five (5) business days of receipt of the protest, unless factors beyond the District's

reasonable control prevent such resolution. The decision on the bid protest will be copied to all parties involved in the protest.

- b. Appeal: If the protesting bidder or the apparent low bidder is not satisfied with the decision, the matter may be appealed to the District's Interim Vice President of Administrative Services, or their designee, within two (2) business days after receipt of the District's written decision on the bid protest. The appeal must be in writing and sent via overnight registered mail with all accompanying information relied upon for the appeal and an email address from which questions and responses may be provided to:

Siskiyou Joint Community College District
Attn.: Christina Van Alfen, Interim Vice President Administrative Services
800 College Ave., Weed, CA 96094

- c. Appeal Review: The Superintendent/President or his or her designee shall review the decision on the bid protest from the Interim Vice President Administrative Services and issue a written response to the appeal, or if appropriate, appoint a Hearing Office to conduct a hearing and issue a written decision. The written decision of the Superintendent/President or the Hearing Officer shall be rendered within five (5) business days and shall state the basis for the decision. The decision concerning the appeal will be final and not subject to any further appeals.
- d. Reservation of Rights to Proceed with Project Pending Appeal. The District reserves the right to proceed to award the Project and commence the work/purchase pending an Appeal. If there is State Funding or a critical completion deadline, the District may choose to shorten the time limits set forth in this Section if written notice is provided to the protesting party. Emailed notice with a written confirmation sent by First Class Mail shall be sufficient to constitute written notice. If there is no written response to a written notice shortening time, the District may proceed with the award.
- e. Finality. Failure to comply with this Bid Protest Procedure shall constitute a waiver of the right to protest and shall constitute a failure to exhaust the protesting bidder's administrative remedies.

SCOPE OF WORK AND TECHNICAL SPECIFICATIONS

Education Code, Section 84040, requires that community college districts provide for an annual audit of the books and accounts of the District and include all funds of the District including associated students, food service, accounts and other funds under the control or jurisdiction of the District. 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 opinion should include entity-wide statements as well as each individual fund.

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" which involves obtaining an understanding of the internal control structure, including the control environment, the accounting system, and the control procedures established by management. In June of 1999 the Governmental Accounting Standards Board (GASB) issued Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." This new statement makes significant changes in the format and focus of financial statements of state and local governments. In November of 1999, GASB issued Statement No. 35, "Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities, an Amendment of GASB Statement No. 34." Statement No. 35 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 District utilizes the following funds and account groups:

Funds:

- Unrestricted General Fund
- Restricted General Funds
- Debt Service Funds
- Special Revenue Fund
- Capital Projects Funds
- Enterprise Funds
- Trust Funds
- Agency Funds

Other Component Units:

- Siskiyou Joint Community College District Foundation

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.

REPORTING REQUIREMENTS

- a. At minimum, the following reports should be issued for the District:
 - Introduction
 - Independent Auditor's Report
 - Statement of Net Assets
 - Statement of Revenues, Expenses, and Changes in Net Assets
 - Statement of Cash Flows
 - Schedule of Expenditures of Federal Awards

- Schedule of Expenditures of State Awards
- Schedule of Workload Measures for Statement Apportionment Annualized and Annual Apprenticeship Hours of Instruction
- Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
- Report on Compliance and on Internal Control Over Financial Reporting Based on Audit of Financial Statements Performed in Accordance with Government Auditing Standards Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133
- Report on State Compliance
- Summary of Auditor's Results
- Financial Statement Findings and Recommendations
- Federal Awards Findings and Questioned Costs
- State Awards Findings and Questioned Costs
- Summary Schedule of Prior Audit Findings
- Balance Sheet – All Funds
- Balance Sheet Reconciliation
- Statement of Revenues, Expenditures, and Changes in Fund Balance – All Funds
- Statement of Revenues, Expenses, and Changes in Net Assets Reconciliation
- Supplementary Information – Management Discussion and Analysis, District Organization
- Proposition 39 general obligation bond financial and performance audits
- Appropriate tax returns for the Siskiyou Joint Community College Foundation.

REPORT REVIEW AND TIMING

Draft: November 15

Final Report: December 15

ASSISTANCE AVAILABLE TO THE RESPONDENT

- a. The audits for the recent fiscal years were made by Cossolias/Wilson/Dominquez/Leavitt (CWDL), 151 Murphy Canyon Rd Suite, 135 San Diego, CA 92123 and are available for review at the District's Business Services Office. Previous audit work papers are available for inspection upon request. Please contact Melissa Ericsson at (530) 938-5304.
- b. The District's Accounting staff can prepare schedules, reproduce documents, pull documents, etc.
- c. The District's Interim Vice President, Administrative Services will sign the representation letter.
- d. The District will perform inter-fund reconciliations and reconciliations with the Siskiyou County Office of Education records.
- e. The District will provide a work area for the auditor, which is located near the records to be audited.

EXIT CONFERENCE REQUIREMENTS

The District will require an audit exit conference with the Interim Vice President, Administrative Services, the Director of Finance and other staff as appropriate. The auditing firm will be expected to provide progress reports to the Interim Vice President, Administrative Service while the audit is progressing and meet with the committee and separately if requested by the Interim Vice President, at the conclusion of the audit to review the final audit report.

Finally, the District will expect the auditing firms to provide a presentation to the Ad hoc Board Audit Subcommittee and Board of Trustees on the audit process and findings when the report is presented to them.

REPORTS REQUIRED

Fifteen (15) copies of the audit report are required. The report should meet the following minimum requirements:

- a) The audit report shall state that the audit was made in accordance with the provisions of the OBM Circular A-133.
- b) The audit report shall include at least:
 - 1) The auditor's opinion report on the financial statements and on a schedule of federal assistance, 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.
 - 2) 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, which were not evaluated, and the material weaknesses identified as a result of the evaluation.
 - 3) The auditor's report on compliance containing;
 - a. 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.
 - b. A statement of negative assurance on those items not tested.
 - c. A summary of all instances on noncompliance.
 - d. An identification of total amounts of costs questioned, if any, for each federal assistance award as a result of noncompliance.
 - e. Other statements or reports to satisfy state and local governments' requirements.
 - f. Experience in performing Proposition 39 general obligation bond financial and performance audits. The district may request the selected firm to prepare and present these audit reports to the Bond Oversight Committee and Governing Board. Any experience in these audit areas should be provided with your response to the RFP along with cost to the district for this additional service.
 - 4) The format of the financial statement shall include the latest Governmental Accounting Standards Board (GASB) statements.

All parts of the audit report should be bound together. The management report should be submitted and included as part of the above audit report. 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 federal department or agency. Also, the Interim Vice President, from time to time, may request written reports on observations by the Auditor regarding the effective performance of fiscal and budgetary practices.

END OF SECTION

BIDDER INSTRUCTIONS

Format and Content. The Bidder's Proposal should fully state its experience and expertise referenced in the Scope of Work. The submitted Proposal should be organized and indexed in a format noted below that ensures the District can easily review to effectively evaluate the Bidder's Proposal.

SUGGESTED FORMAT

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

- 1) The Bidder's name, address, email, telephone, and facsimile number.
- 2) The name, title or position, and telephone number of the individual signing the cover letter.
- 3) A statement indicating the signer is authorized to bind the Bidder contractually.
- 4) The name, title or position, and telephone number of the primary contact and/or account administrator, if different from the individual signing the cover letter.
- 5) A statement to the effect that the Proposal is a firm and irrevocable offer, good for six (6) months.
- 6) A statement expressing the Bidder's willingness to perform the services as described in this RFP.
- 7) A statement indicating that all forms, certificates, and compliance requirements included in this RFP are completed and duly submitted in the Proposal response.
- 8) Provide proof of CPA License and that said license is in good standing for key team.
- 9) A statement expressing the Bidder's availability of staff, office locations, hours and other required resources for performing all services and providing all deliverables within the specified time frames as described in the RFP.

b) **Table of Contents:** Include a detailed table of contents for all sections of the submittal.

c) **Submission of Bidder's Information**

Profile of the Independent Auditor: The profile of Bidder should include general background information, such as:

- 1) The organization and size of the firm, whether it is local, regional, national, or international in operations.
- 2) 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.
- 3) A description of the range of activities performed by the local office such as auditing, accounting, tax service, or management services.
- 4) A positive statement that the following mandatory criteria are satisfied:
 - a. An affirmation that the Bidder is properly licensed for practice as a Certified Public Accountant.
 - b. An affirmation that the Bidder meets the independence requirements of the Standards for Audit of Governmental Organizations, Programs, Activities and Functions, 1981 revision, published by the U.S. General Accounting Office.
 - c. An affirmation that the Bidder does not have a Record of Substandard Audit work.
 - d. An affirmation that the Bidder meets all specific requirements imposed by state or local law or rules and regulations.

- e. An affirmation from Bidder stating they will follow the American Institute of Certified Public Accountants' "Interpretation 501-3, Failure to Follow Standards and/or Procedures or other Requirements in Governmental Audits."

Technical Experience: The technical experience of the Bidder should include the following information:

- 1) 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.
- 2) 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.

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:
 - a. Sampling of techniques for transactions testing
 - b. Analytical procedures used to analyze results, and
 - c. Percentage of time to be scheduled for both preliminary and final audit work.

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:
 - a. An opinions report on the financial statements.
 - b. A report on the study and evaluation and report on internal control systems.
 - c. A report on the organizations' control system to assure compliance and whether the organization has complied with laws and regulations that may have an effect on each major federal assistance program.
- 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.

Report Requirements: Bidder should state their understanding of and their ability to meet specific reporting requirements.

Time Requirements: If not already adequately covered in the Bidder's letter of transmittal, the response should detail information on how the Bidder plans to meet the timeline and reporting deadline requirements of the engagement.

d) **Rate/Fee Schedule(s)**

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

e) **Certificate of Non-Discrimination (Exhibit A):** The Bidder shall submit a Certification of Non- Discrimination assuring that it will not discriminate in its hiring or employment practices on the grounds of race, color, sex, age, ancestry,

religion, marital status, national origin, sexual orientation, gender, gender identity, gender expression, medical condition or physical or mental disability, or any other basis protected by law, in performing the work and services.

- f) **Non-Collusion Affidavit (Exhibit B):** Bidders shall submit the Non-Collusion Declaration with its Proposal. Bids submitted without the Non-Collusion Declaration shall be deemed non-responsive and will not be considered.
- g) **References Form (Exhibit C):** 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 Bidder's related experience.
- h) **Agreement to Terms and Conditions (Exhibit D):** Bidders shall complete and submit the Agreement to Terms and Conditions with its Proposal. Should Bidder request edits to the Agreement for consideration, such requests must be clearly identified and submitted with its Proposal. No additional terms and conditions will be accepted following receipt of Proposals. The District will consider such additional contractual terms and conditions as part of its evaluation process.
- i) **Addenda Acknowledgement (Exhibit E):** Bidders shall complete and submit the Addenda Acknowledgement form with its Proposal. It is the Bidder's responsibility for ensuring that they have received any and all Addenda. If not, they may be considered non-responsive. Bidders are to review the Notice to Bidders for instructions on how to obtain said addenda/addendums.
- j) **Additional Materials:**
 - 1) Bidders may include other materials that they feel may improve the quality of their Proposal submissions and/or are pertinent to this RFP.
 - 2) Bidders are encouraged to include letters of reference and/or testimonials in their Proposal.

END OF SECTION

SUBMITTAL CHECKLIST

This checklist is provided to assist in the preparation of Bidder's submission. It is only intended as a guide. Bidders are encouraged to use the following checklist when preparing their proposed Proposal:

- LETTER OF INTEREST
- SUBMISSION OF BIDDER'S INFORMATION
- RATE/FEE SCHEDULE
- EXHIBIT A – Certification of Non-Discrimination
- EXHIBIT B – Non-Collusion Affidavit
- EXHIBIT C - References
- EXHIBIT D – Agreement to Terms and Conditions
- EXHIBIT E – Addenda Acknowledgement
- ADDITIONAL MATERIALS (OPTIONAL)

EXHIBIT A- CERTIFICATION OF NON-DISCRIMINATION

TO BE EXECUTED BY BIDDER AND SUBMITTED WITH PROPOSAL

Bidder hereby certifies in performing work or providing services for the District, there shall be no discrimination in its hiring or employment practices because of age, sex, race, color, ancestry, national origin, religious creed, physical or mental disability, medical condition, marital status, or sexual orientation, except as provided for in Section 12940 of the California Government Code. Bidder 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.

IN WITNESS WHEREOF, the undersigned has executed this Certificate of Non-Discrimination this _____ day of _____

BIDDER (Type or print complete legal name of Bidder) _____

BY (Signature) _____

NAME (Type or print) _____

TITLE _____

EXHIBIT B - NON-COLLUSION AFFIDAVIT

TO BE EXECUTED BY BIDDER AND SUBMITTED WITH PROPOSAL

_____, being first duly sworn, deposes and says that he or she is _____ of the party making the foregoing bid that the bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the bid is genuine and not collusive or sham; that the Bidder has not directly or indirectly induced or solicited any other Bidder to put in a false or sham bid, and has not directly or indirectly colluded, conspired, connived, or agreed with any Bidder or anyone else to put in a sham bid, or that anyone shall refrain from bidding; that the Bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the bid price of the Bidder or any other Bidder, or to fix any overhead, profit, or cost element of the bid price, or of that of any other Bidder, or to secure any advantage against the public body awarding the contract of anyone interested in the proposed contract; that all statements contained in the bid are true; and, further, that the Bidder has not, directly or indirectly, submitted his or her bid 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 corporation, partnership, company association, organization, bid depository, or to any member or agent thereof to effectuate a collusive or sham bid.

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

BIDDER (Type or print complete legal name of Bidder) _____

BY (Signature) _____

NAME (Type or print) _____

TITLE _____

EXHIBIT C - REFERENCES

Bidder shall provide a minimum of three (3) College/University Customer References with three (3) or more years' experience with the Bidder.

Reference #1

Name _____

Address _____

City, State, Zip Code _____

Telephone _____

Contact _____

Dates of Service _____

Approximate FTEs _____

Reference #2

Name _____

Address _____

City, State, Zip Code _____

Telephone _____

Contact _____

Dates of Service _____

Approximate FTEs _____

Reference #3

Name _____

Address _____

City, State, Zip Code _____

Telephone _____

Contact _____

Dates of Service _____

Approximate FTEs _____

(ATTACH ADDITIONAL SHEETS IF REQUIRED OR DESIRED)

EXHIBIT D – AGREEMENT TO TERMS AND CONDITIONS

Each Bidder must state below whether it accepts the attached Agreement and its attachments (if any) (“Agreement”). Any exceptions must be included, if at all, with Bidder’s Proposal submission.

NOTE: Exceptions taken to terms and conditions may be a negative factor in evaluation of Bidder’s Proposal or disqualification.

Initial the Appropriate Choice, below:

_____ Bidder **accepts** the form of Agreement **without exception**.

OR

_____ Bidder proposes **exceptions/modifications** to the form of Agreement. If this choice is selected, Bidder shall include all of the following:

1. Summarize any and all exceptions to the Agreement.
2. Provide written explanation to substantiate each proposed exception/modification.

BIDDER (Type or print complete legal name of Bidder) _____

BY (Signature) _____

NAME (Type or print) _____

TITLE _____

EXHIBIT E – ADDENDA ACKNOWLEDGMENT

Changes or corrections to the RFP will be issued via a numbered addendum format prior to the Proposal deadline (See Section 1 - Project Specific Dates). Record below the number(s) and date(s) of addenda received, if applicable.

Addendum # _____

Date Received: _____

Addendum # _____

Date Received: _____

Addendum # _____

Date Received: _____

Addendum # _____

Date Received: _____

Addendum # _____

Date Received: _____

ATTACHMENT 1 - AGREEMENT

This Professional Services Agreement (“Agreement”) between Siskiyou Joint Community College District, a public educational agency (“District”) and _____ (“Contractor”) is effective upon the execution date of Contractor and District, whichever shall later occur. District and Contractor are referred to in this Agreement individually as “Party” and collectively as “Parties.”

WHEREAS, the District advertised a formal bid, **INDEPENDENT AUDIT SERVICES** (“RFP”);

and

WHEREAS, Contractor warrants and represents to District that Contractor has provided a responsive proposal that demonstrates it has the experience, expertise, and resources to successfully and effectively perform the agreed-upon services and will provide these services to the District in compliance with all applicable laws and regulations.

NOW, THEREFORE, in consideration of the mutual promises set forth below, the Parties agree as follows:

- a) **Scope of Service.** Contractor shall perform the agreed-upon services as defined by the RFP and in accordance with the terms and conditions in this Agreement. The services listed in the RFP, Agreement, and in Attachment(s) are referred to as “Services.” Contractor’s Services will be timely and performed or provided consistent with the profession skill and care of Contractor’s profession and in compliance with all applicable laws and regulations.
- b) **Term.** Contractor will begin the District’s annual financial audits beginning fiscal year 23/24 and will be in effect for a three (3) year term with the option to renew for an additional two (2) years, for a maximum term not to exceed five (5) years. The extension will be at the District’s discretion and after the service has been evaluated. The District reserves the right to cancel or change the term of the Agreement with a 30- day written notification. Termination justifications may include but not be limited to the following: non- performance, specific to the service; funding; cost or contract term expiration issues.
- c) **Fees and Reimbursements.** Contractor will receive compensation in an amount not to exceed the rate/fee schedule noted in Contractor’s Proposal to the RFP (Attachment 1). District will pay Contractor all amounts owed within 30 days of receipt of Contractor’s undisputed billing invoice. The District retains the right to increase or decrease the Services, deliverables, or amount of work as it deems appropriate and at its sole discretion.
- d) **Licenses and Permits.** Contractor and all of the Contractor’s employees or agents will secure and maintain in force all licenses and permits as are required by law, in connection with the performance of the Services or the furnishing of materials, articles or deliverables listed in this Agreement. All operations and materials shall be in accordance with the law.
- e) **Taxes.** Contractor will fully complete the Internal Revenue Service W-9 form or other required reporting form. Contractor acknowledges and agrees that it is the Contractor’s sole responsibility to make the requisite tax filings and payment to the appropriate federal, state or local tax authorities. The District will not withhold any part of the Contractor's compensation for the payment of social security, unemployment, or disability insurance or any other similar state or federal tax obligation. Contractor agrees to indemnify, defend, and hold the District harmless from any tax consequences.
- f) **Expenses and Equipment.** Contractor is solely and fully responsible for all costs and expenses incident to the performance of the Services by Contractor, including any and all instrumentalities, supplies, tools, equipment, or materials necessary to perform the Services. If the District furnishes any goods, materials, or equipment to Contractor, Contractor assumes complete liability for those goods, materials, or equipment. Contractor agrees to pay for such tools or materials spoiled by it or not otherwise accounted for to the District’s satisfaction.
- g) **Compliance with Applicable Laws.** The Services completed herein must meet the approval of the District and are subject to the District’s general right of inspection to ensure they are satisfactorily completed. Contractor agrees to comply with all federal, state and local laws, rules, regulations and ordinances that are now or may in the future become applicable to Contractor, the Services, Contractor’s business, equipment, and personnel engaged in operations covered by this Agreement, or accruing out of the performance of such operations.
- h) **Independent Contractor.** In the performance of this Agreement, Contractor shall act as an independent contractor. Contractor shall perform the Services and obligations under this Agreement according to the Contractor's own

means and methods of work which shall be in the exclusive charge and under the control of Contractor, and which shall not be subject to control or supervision by the District except as to the results of the work. Contractor understands and agrees that he/she/it and all of his/her/its employees shall not be considered officers, employees or agents of the District, and are not entitled to benefits of any kind or nature normally provided employees of the District or to which District's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Worker's Compensation. Contractor assumes the full responsibility for the acts or omissions of his/her/its employees or agents as they relate to the Services to be provided under this Agreement. Contractor is not authorized to make any representation, contract or commitment on behalf of the District.

- i) **Termination.** District may terminate this Agreement for its convenience at any time by written notification to Contractor thirty (30) days prior to the effective date of termination. District will pay Contractor all earned and undisputed amounts for Services provided through the date of termination.
- j) **Ownership of Intellectual Property.** The Services performed hereunder are work made for hire and District shall exclusively own, in perpetuity and worldwide, all rights to and flowing from the work, including any work product, performed under this Agreement. Contractor assigns to District any and all rights Contractor could have, may have, or does have, in the work or the work product performed under this Agreement, and District shall have all right, title, and interest in said matters, including the right to secure and maintain the copyright, trademark, or patent of said matters in the name of the District. Independent Contractor consents to the use of Contractor's name in conjunction with the sale, use, performance, and distribution of said matters, for any purpose and in any medium.
- k) **Limitation of Liability.** The District's financial obligations under this Agreement are limited to the payment of the compensation provided in this Agreement and Attachment 1. Notwithstanding any other provision of this Agreement, in no event, shall the District be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement for the Services performed in connection with this Agreement.
- l) **Indemnity.** Contractor shall indemnify, defend, and hold the District, its Board of Trustees, officers, agents, employees, and volunteers harmless against any and all liability, claims, suits, demands, causes of action, damages, losses, injuries, and expenses, including reasonable attorneys' fees, whether actual or alleged, arising from all acts or omissions to act of Contractor or its officers, agents, employees, volunteers, and subcontractors, including any claim that Contractor infringed a third party patent or copyright or other intellectual property right, unless the liability or claims arise from the District's sole and active negligence or willful misconduct. The provisions of this section shall survive the termination or expiration of this Agreement.
- m) **Insurance Requirements.** Contractor and its officers, employees, agents, and subcontractors shall, at their expense, maintain and comply with Insurance Requirements listed below to protect Contractor and District from any and all claims for personal injury, bodily injury and property damage arising from, pertaining to or relating to the scope of work under this Agreement:
 - 1) **Commercial General Liability.** Minimum limits of \$1,000,000 per occurrence and \$2,000,000 general aggregate for personal injury, bodily injury, death, other injury, and property damage.
 - 2) **Automobile Liability.** \$1,000,000 per accident for bodily injury and property damage applicable to all owned, non-owned, and hired vehicles.
 - 3) **Workers' Compensation.** Statutory limits required by the State of California.
 - 4) **Primary Insurance.** Any insurance or self-insurance maintained by the District shall be excess of the Contractor's insurance and shall not contribute with it.
 - 5) **Waiver of Subrogation.** Contractor agrees that in the event of loss due to any perils for which it has agreed to provide Commercial General and Automobile Liability insurance, Contractor shall look solely to its insurance carrier(s) for recovery and grants a waiver of any right to subrogation which any such insurer of Contractor may acquire against the District by virtue of payments of any loss under this insurance.
 - 6) **Additional Insured.** Insurance shall name Siskiyou Joint Community College District and its Board of Trustees, officers, employees, agents, and volunteers as Additional Insured under its Commercial General Liability and Automobile Liability policies. See Section 20-Notice for address and point of contact information.

- 7) **Certificate of Insurance.** Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII unless otherwise acceptable to the District. Contractor shall furnish the District with original certificates of insurance and amendatory endorsements effecting coverage required by this Agreement and indicating a thirty (30) day cancellation notice or notice of reduction in coverage before performing any Services under this Agreement. Contractor will be in material default of the Agreement if it fails to timely furnish these documents to the District.
- n) **Protection of Confidential Information.** Contractor understands and acknowledges that during its performance of the Services, it or its employees may have access to private and confidential information in the District's possession, custody or control, including but not limited to private information regarding students, parents, guardians, faculty, donors, employees, staff, alumni, or other personnel data or information and other District related trade secrets, business plans, and other proprietary information ("Confidential Information"). This information may be protected by state and federal law. Contractor will not disclose, copy, or modify any Confidential Information without the prior written consent of the District or unless otherwise required by law. Contractor will promptly notify the District if it becomes aware of any possible unauthorized disclosure or use of the Confidential Information. The provisions of this section shall survive the termination or expiration of this Agreement.
- o) **Non-Discrimination Endorsement.** Contractor and District mutually agree that they will comply with all applicable Federal and California state anti-discrimination laws and regulations and agree not to unlawfully discriminate against any prospective or active employee engaged in the work, or against any other person, on the basis of race, color, age, ancestry, national origin, sex, religious creed, marital status, or physical or mental disability, medical condition, genetic information, sex, gender, gender identity or expression, or sexual orientation or any other category protected by law, including but not limited to, the California Fair Employment and Housing Act, beginning with Labor Code Section 1410, and Labor Code Section 1735. In addition, Contractor agrees to require like compliance by all hired subcontractors.
- p) **Provisions Required By Law Deemed Inserted.** Each provision of law and clause applicable to this Agreement, or required by law to be inserted in this Agreement, is deemed inserted herein and the Agreement shall be read and enforced as though the provisions are included herein.
- q) **Audit.** Contractor agrees that the District has the right to review, audit, and to copy any of Contractor's or Contractor's sub-consultants' records and supporting documentation pertaining to the performance of this Agreement. Contractor agrees to maintain such records for possible audit for a minimum of three (3) years after final payment, unless a longer period of records retention is required. Contractor agrees to allow the District access to these records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. Contractor agrees to include a similar right of the District to audit records and interview staff in any subcontract related to performance of this Agreement.
- r) **Advertising.** Contractor shall not use the name of the District, its officers, directors, employees, or agents, in advertising, social marketing campaigns, publicity releases or otherwise without securing the prior written consent of the District in each instance.
- s) **Non-waiver.** The failure of the District or Contractor to seek redress for violation of, or to insist upon, the strict performance of any term or condition of this Agreement, shall not be deemed a waiver by the party of such term or condition, or prevent a subsequent similar act from again constituting a violation of such term or condition.
- t) **Notice.** All notices required or permitted to be given under this Agreement by either party to the other, shall be in writing and given, served, and received, if given in writing and either personally delivered or deposited in the United States mail, registered or certified mail, postage prepaid, return receipt requested, or sent by overnight delivery services, or facsimile transmission, addressed as follows:

For District:

Christina Van Alfen
Interim Vice President, Administrative Services
Siskiyou Joint Community College District
800 College Ave., Weed, CA 96094

For Contractor:

Contact information as referenced in Attachment 1

Any notice personally given or sent by facsimile transmission is effective upon receipt. Any notice sent by overnight delivery service is effective the business day next following delivery by overnight services. Any notice given by mail is effective three days after deposit in the United States mail.

- u) **Severability.** If any term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force and effect and shall not be affected, impaired or invalidated in any way.
- v) **Approval by District's Board of Trustees.** Pursuant to Education Code Section 81655, this Agreement is not valid and does not constitute an enforceable obligation against the District unless and until District's Board of Trustees has approved or ratified this Agreement as evidenced by a motion duly passed and adopted by the Board of Trustees.
- w) **Conflict of Interest and Prohibited Interests.** No officer, employee, or any other agent of the District authorized in any capacity on behalf of the District to exercise any fiduciary, executive, or other similar functions, shall be allowed to possess or accept, directly or indirectly, or in any part thereof, any financial interest in any contract, bid or other procurement activity of the District. Additionally, no officer, employee, or any other agent of the District similarly authorized, shall be allowed to possess or accept any form of gift, payment, undue advantage or influence, directly or indirectly, or in any part thereof. The District reserves the right, before any Agreement or procurement award is made, to require an affidavit from the respective bidder or Contractor to disclaim in writing any conflict of interest. Furthermore, the District reserves the right to reject any bidder or Contractor if any such conflict is discovered, and subsequently award to the next preferred vendor
- x) **Governing Law.** This Agreement shall be governed and interpreted in accordance with the laws of the State of California in accordance with its fair meaning and not strictly for or against the District or Contractor. Any legal proceedings brought to interpret or enforce the terms of this Agreement, shall be brought in Siskiyou County, California.
- y) **Disputes.** Except in the event of the District's failure to make earned and undisputed payments to Contractor, if the District and Contractor have a dispute, each will continue to perform its respective obligations, including Contractor's duty to provide and perform the Services, during all attempts to resolve the dispute.
- z) **Mediation; Arbitration.** Parties agree that if any dispute or controversy arises between them in any way arising out of, related to, or connected with this Agreement or its subject matter, they will participate in good faith in mediation and agree to equally share all mediator fees. If the Parties are unable to resolve the dispute or controversy through mediation, the Parties agree to submit the pending dispute or controversy to final and binding arbitration to be held in Siskiyou County, California, and to be governed by the Federal Arbitration Act ("FAA"). By agreeing to this binding arbitration provision, the Parties understand that they are waiving certain rights and protections which may otherwise be available if a claim were determined by litigation in court, including, without limitation, the right to seek or obtain certain types of damages precluded by this arbitration provision, the right to a jury trial, certain rights of appeal, the right bring a claim as a class member in any purported class or representative proceeding; and a right to invoke formal rules of procedure and evidence. The prevailing party shall be awarded all reasonable attorneys' fees, expert witness fees, and other litigation expenses, expended or incurred in such arbitration or litigation, unless the laws related to the claim that the party prevailed on preclude a court from awarding attorneys' fees and costs to the prevailing party. The provisions of this section will apply during the term of this Agreement and survives after the termination or expiration of this Agreement.
- aa) **Successors; No Assignment.** This Agreement and all terms hereof are binding upon and inure to the benefit of the respective successors of Contractor and the District. Neither Contractor nor District may assign rights or obligations of this Agreement without the prior written consent of the other, which may be withheld or granted in sole discretion of the Party requested to grant consent.
- bb) **Counterparts.** This Agreement may be executed in several counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same agreement.
- cc) **Entire Agreement.** This Agreement, Attachment 1 and RFP documents, constitute the sole entire Agreement and understanding between the District and Contractor concerning their subject matter. It replaces and supersedes all

prior agreements or negotiations, whether written or verbal. It may not be modified except in a writing signed by the District and Contractor.

dd) **Time of Performance.** Time is of the essence and Contractor shall perform the Services required by this Agreement in an expeditious and timely manner so as not to unreasonably delay the purpose of this Agreement.

IN WITNESS WHEREOF, the District and Contractor have executed this Agreement as of the dates set forth below.

“DISTRICT”

SISKIYOU JONT COMMUNITY COLLEGE DISTRICT

“CONTRACTOR”

[LEGAL NAME]

Christina Van Alfen: _____

By: _____

Interim, Vice President, Administrative Services

Title: _____

ATTACHMENT 2
CONTRACTOR'S PROPOSAL TO INDEPENDENT AUDIT SERVICES