



Central Consolidated School District

Central Consolidated Administration Complex * PO Box 1199 * Shiprock, NM 87420
US Hwy 64 Old High School Rd * Shiprock, NM 87420

REQUEST FOR PROPOSAL

RFP No. 2019-ADM-101

RFP Title: External Audit Services

Commodity: 9462010

ISSUE DATE: March 19, 2019

SUBMISSION DEADLINE: April 9, 2019 3:00 PM (Local Time)

| | |
|--|--|
| MAILING ADDRESS (US Postal Mail): * Allow 10 extra days for delivery Central Consolidated School District ATTN: Purchasing Department PO BOX 1199 Shiprock, NM 87420 | PHYSICAL ADDRESS (Walk In, UPS, Fed Ex, etc): Central Consolidated School District ATTN: Purchasing Department US HWY 64 Old High School Road Shiprock, NM 87420 |
| NOTE: The Outer most envelope or box of proposal shall be clearly labeled with the following: Proposers Business name, RFP Number and RFP Title, and submission deadline. | |

RFP CONTACT: Christi Walter, Procurement Manager
505-368-4984 Ext. 10142, waltc@centralschools.org

**Any inquiries or requests regarding clarification of this RFP document shall be submitted to the Procurement Manager in writing. Proposers may contact ONLY the Procurement Manager regarding the terminology stated in the procurement documents.

WEBSITE: www.ccsdnm.org

OFFICE HOURS: Monday – Friday 7:30 AM – 4:00 PM

SPECIAL INSTRUCTIONS: Complete proposal documents as required. Your response must be received in the CCSD Purchasing Department prior to specified date and time, regardless of delivery option selected. Late proposals will not be accepted.

ACKNOWLEDGMENT OF RECEIPT FORM

**External Audit Services
RFP 2019-ADM-101**

In acknowledgement of receipt of this Request for Proposals (RFP), the undersigned agrees that he/she has received a complete copy of the RFP.

The acknowledgement of receipt should be signed and returned on March 28, 2019 to the Procurement Officer at the address or e-mail shown below. Only potential Offerors who elect to return this completed form with the indicated intention of submitting a proposal will receive copies of all Offeror written questions and the District's written responses to those questions, as well as RFP amendments, if any are issued.

ORGANIZATION: _____

REPRESENTED BY : _____

TITLE: _____ PHONE: _____

EMAIL: _____ FAX: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

SIGNATURE: _____ DATE: _____

This name and address will be used for all correspondence related to the Request for Proposal.

The above organization **does** \ **does not** (mark one) intend to respond to this Request for Proposals.

Christi Walter, Purchasing Manager
waltc@centralschools.org
505-368-4984
Central Consolidated Schools
US Hwy 64 Old High School Road
PO Box 1199
Shiprock, NM 87420

PROPOSAL GENERAL INSTRUCTIONS

1. Requests for proposals (RFP) will be received at the Central Consolidated School District Purchasing Office no later than **April 9, 2019 at 3:00 PM (Local Time)** at which time the said recorded as received. The purpose of this Request for Proposal is to obtain an Independent Public Accounting Firm. IPA firm must be approved by the Office of the State Auditor to conduct financial audits and /or agreed upon procedures engagements.
2. "The Purchaser" as used in these specifications shall refer to Central Consolidated School District (CCSD).
3. Central Consolidated School District is seeking requests for proposals from qualified individuals and/or companies in accordance with the RFP scope of work.
4. Any inquiries or requests regarding clarification of this procurement document shall be submitted to Christi Walter, Procurement Manager, and email is waltc@centralschools.org. Offerors may contact **ONLY** the Procurement Manager regarding the terminology stated in the procurement documents. Other CCSD employees and contracted employees do not have the authority to respond on behalf of CCSD. Offerors **MAY NOT** contact other District Departments or employees. Any contact with a District Departments or employee may automatically result in a rejection of any proposal. Any other communication will be considered unofficial and non-binding. Communication directed to parties other than the Procurement Manager will have no legal bearing on this RFP or the resulting contract(s). Any response made by the District will be provided in writing to all Proposers by addendum, no verbal responses shall be authoritative.
5. Any contact during the RFP evaluation process, or attempt to have contact with the Evaluation Committee, where it is unsolicited by the Evaluation Committee's members, is grounds for disqualification of your offer.
6. Offerors should promptly notify the Procurement Manager of any ambiguity, inconsistency, error, or missing attachments which they may discover upon examination of the RFP.
7. No Addendum will be issued later than SEVEN (7) days prior to the date for receipt of Proposals, except an Addendum withdrawing the Request for Proposal or one which includes postponement of the date for receipt of Proposals.
8. The envelope containing the completed request for proposal **must** be marked "Request for Proposal" and corresponding RFP # and addressed as follows:

Central Consolidated School District

Physical Address

Central Consolidated School District
ATTN: Purchasing Department
US HWY 64 Old High School Road
Shiprock, NM 87420

Mailing Address

Central Consolidated School District
ATTN: Purchasing Department
PO BOX 1199
Shiprock, NM 87420

9. Any and all Proposals not received by the Proposal submission date and time shall be rejected and returned unopened.

10. CCSD may in its sole discretion extend the time for the submission of offers upon a finding that it is in the interest of the District to do so. Such extensions shall be by addendum, which may be issued before the submission due date.

11. Definition of Terminology: This section contains definitions that are used throughout this procurement document, including appropriate abbreviations:

“Agency” shall mean Central Consolidated School District (CCSD)

“Contract” shall mean an agreement for the procurement of items of tangible personal property or services.

“Contractor” shall mean successful Offeror.

“Determination” shall mean the written documentation of a decision of a procurement manager including findings of fact required to support a decision. A determination becomes part of the procurement file to which it pertains.

“Desirable” the terms “may”, “can”, “should”, or “prefers” identify a desirable or discretionary item or factor.

“Evaluation Committee” shall mean a body of District employees or other representatives assigned to perform the evaluation of Offeror proposals.

“Finalist” is defined as an Offeror who meets all the mandatory specifications of the Request for Bid and whose score on evaluation factors is sufficiently high to qualify that Offeror for further consideration by the Evaluation Committee.

“Mandatory” the terms “must”, “shall”, “will”, “is required”, or “are required”, identify a mandatory item or factor. Failure to meet a mandatory item or factor will result in the rejection of the Offeror’s proposal or bid.

“Offeror” or “Proposer” is any person, corporation, or partnership who chooses to submit a proposal or a bid.

“Purchase Order” shall mean the document, which directs a contractor to deliver items of tangible personal property or services pursuant to an existing contract.

“Request for Proposal” or “RFP” means all documents, including those attached or incorporated by reference, used for soliciting proposals.

“Responsible Offeror” shall mean an Offeror who submits a responsive bid and who has furnished, when required, information and data to prove that its financial resources, production or service facilities, personnel, service reputation and experience are adequate to make satisfactory delivery of the services or items of tangible personal property

described in the bid.

“Responsive Offer” shall mean an offer, which conforms in all material respects to the requirements set forth in the request for proposal.

12. Any exceptions to the scope of work and/or specifications shall be listed separately in the offer and unless otherwise stated, specifications attached are the minimum requirements. Minor deviations to the specifications as listed, may be considered.

13. This request for proposal may be canceled or proposals may be rejected in whole or in part when it is in the best interest of Central Consolidated School District.

14. The District reserves the right in its sole discretion to waive minor informalities in offers submitted provided that such informalities have no effect on price, quality, quantity, fitness, delivery or any matter to be evaluated in making a selection and confer no material advantage on the Offeror who's non conformity is waived.

15. Any sole response that is received may be rejected by the District depending on available competition and timely needs of the District. The District reserves the right to award the contract to the responsible proposers submitting responsive proposals with resulting agreements most advantageous and in the best interest of the District.

16. All costs incurred by a Proposer in connection with responding to this RFP, the evaluation and selection process undertaken in connection with this procurement, and any negotiations with the District will be borne by the Proposer.

17. This procurement in no manner obligates Central Consolidated School District until a valid signed contract or valid Purchase Order is executed.

18. The District may add to or delete from the Scope of Work set forth in this RFP.

19. The District reserves the right to eliminate any Proposer who submits incomplete or inadequate responses or is not responsive to the requirements of this RFP.

20. The District reserves the right to discontinue negotiations with any selected Proposer.

21. In submitting an offer to this invitation, the Contractor certifies that the Contractor has not, either directly or indirectly, entered into action in restraint of full competition in connection with the proposal submitted to the District.

22. The contents of the proposals will be kept confidential until CCSD awards a contract. At that time, all proposal documents pertaining to this procurement will be open to the public, except for the material, which is proprietary or confidential. The Procurement Department will not disclose or make public any pages of a bid on which the Offeror has stamped or imprinted “proprietary” or “confidential” subject to the following requirements.

Proprietary or confidential data shall be readily separable from the offer in order to

facilitate eventual public inspection of the non-confidential portion of the offer. Confidential data is normally restricted to confidential financial information concerning the Offeror's organization and data that qualifies as trade secret in accordance with the Uniform Trade Secrets Act, 57-3A-1 to 57-3A-7 NMSA 1978. The price of products offered or the cost of services proposed shall not be designated as proprietary or confidential information.

23. Where a brand-name or equal specification is used in a solicitation, the use of a brand name is for the purpose of describing the standard of quality, performance and characteristics desired and is not intended to limit or restrict competition. If a vendor proposes an "equal" to scope of work/specifications, reserves the right to refuse any or all proposals and is the sole interpreter of the scope of work/specifications and sole judge as to whether the "equal" proposed complies with the scope of work/specifications.

24. By responding to this RFP, Proposers acknowledge and agree to the terms and conditions set forth in this RFP.

TERMS AND CONDITIONS

1. **TERM:** CCSD reserves the right to procure the services/goods as described in this RFP as a one (1) year contract, with an option for two (2) additional one-year extension, not to exceed a total of three (3) years. The District will determine which is most advantageous and in the best interest of the District.

2. **NON-APPROPRIATION:** The District's obligation to make payment under the terms of this RFP is contingent upon its appropriation of sufficient funds to make those payments. If the District does not appropriate funds for the continuation of this procurement, this procurement will terminate upon written notice of that effect to the Contractor. The District determination that sufficient funds have not been appropriated is firm, binding and not subject to review.

3. **PROCUREMENT CODE:** The Procurement Code, Sections 13-1-28 through 13-1-199 NMSA 1978, imposes civil and misdemeanor criminal penalties for its violation. In addition, the New Mexico criminal statutes impose felony penalties for bribes, gratuities, and kickbacks.

4. **MODIFICATIONS OR WITHDRAWAL:** Proposals submitted may be withdrawn or modified prior to the time set for delivery by delivering written notice to the Procurement Manager.

5. **TERMINATION:** Either party may terminate this contract as follows:

A. Termination by the Contractor

1) The contractor may terminate this contract only if Central Consolidated School

District fails to comply with any provisions of this contract and after receiving notice of the noncompliance the District fails to cure the noncompliance within ten (10) days, or

- 2) By written mutual agreement between the Contractor and the District.

B. Termination by the District

- 1) For Cause

- a. The occurrence of either one of the following events will justify termination for cause:

- i. Contractor's persistent failure to perform the work in accordance with the contract documents (including but not limited to, failure to supply sufficient skilled workers or suitable materials or equipment).
- ii. Contractor's violation in any substantial way of any provisions of this contract.

- b. If either one of the events identified above occur, the District may, after giving Contractor (and the surety, if any) ten (10) days written notice, terminate the service of Contractor, exclude Contractor from site, and take possession of the work. Contractor shall be paid for project costs incurred up to the date of termination but shall not be paid for loss of profits resulting from such termination.

- c. Where Contractor's services have been so terminated by the District, the termination will not affect any rights or remedies of District against contractor then existing or which may thereafter accrue. Any retention or payment of moneys due the Contractor by the District will not release the Contractor from liability.

- 2) For Convenience

- a. Upon ten (10) days written notice to contractor, CCSD may without cause and without prejudice to any other right or remedy of CCSD, elect to terminate the contract.

- b. In such case, Contractor shall be paid (without duplication of any items):

- i. for completed and acceptable work executed in accordance with the contract documents prior to the effective date of termination,
- ii. for expenses sustained prior to the effective date of termination in performing services and furnishing labor, materials or equipment as required by the contract document in connection with uncompleted work.

- c. Contractor shall not be paid on account of loss of anticipated profits or revenue or other economic loss arising out of or resulting from such termination.

6. INDEMNIFICATION: The Proposer shall be responsible for damage to persons or property that occurs as a result of his fault or negligence, or that of any of his employees, agents or subcontractors. He shall save and hold harmless Central Consolidated School District against any and all loss, cost, damage, claims, expense or liability in connection with the performance of the contract. Any equipment or facilities damaged by the Proposer's operation shall be repaired and/or restored to their original condition at the Proposer's expense.

7. INSURANCE (If Applicable): The successful proposer shall purchase and maintain statutory limits of Worker's Compensation, Public Liability and Automobile Liability insurance approved by CCSD at the time of contract award. Central Consolidated School District shall be included as a loss payee and/or additional insured. Public Liability and Automobile Liability insurance shall include at least the following coverage:

| | |
|--|-------------|
| General Liability Insurance – per occurrence | \$1,000,000 |
| General Aggregate - \$1,000,000 | |
| Product/completed operations aggregate \$1,000,000 | |
| Bodily injury, per occurrence | \$1,000,000 |
| Medical and medically-related expenses | \$5,000 |
| Vehicle bodily injury, each occurrence, excluding medical and medically related expenses | \$750,000 |
| Property Damage, per occurrence | \$1,000,000 |

Contractor shall furnish Owner with certificates of insurance with the contract documents and prior to the commencement of work.

NOTE: Certificate holder shall be: Board of Education
Central Consolidated School District

Certificate of Insurance forwarded to: Central Consolidated School District
Legal Services Department
P.O. Box 1199
Shiprock, New Mexico 87420

8. AUDIT: The District reserves the right to audit the contractor's records associated with this contract at any time during the contract period and for a period of up to three years following the expiration or termination of the agreement. Such audit may be conducted by District personnel or a third party under contract with the District. The District shall give the contractor reasonable notice prior to the conduct of any audit and upon receiving the notice from the District the contractor agrees to fully cooperate with the auditors. If contractor subcontracts any portion of its obligation to another party, contractor shall guarantee District's access to books and records of such party.

9. **INDEPENDENT CONTRACTOR:** The Contractor is an independent contractor performing services for the District. The Contractor shall not accrue leave, retirement, insurance, or any other benefits afforded to employees of the District as a result of this procurement.

10. **PROCUREMENT UNDER EXISTING CONTRACTS:** In accordance with NMSA 13-1-129, proposers are hereby notified that other governmental entities within the State of New Mexico, or as otherwise allowed by their respective governing directives, may contract for services with the awarded proposer. Contractual engagements accomplished under this provision shall be solely between the awarded proposer and the contracting entity with no obligation by Central Consolidated School District.

11. **DEBARMENT OR SUSPENSION:** A business (contractor, subcontractor or supplier) that has either been debarred or suspended pursuant to the requirements of 13-1-177 through 13-1-180, and 13-4-11 through 13-4-17 NMSA 1978 as amended, shall not be permitted to do business with the District and shall not be considered for award of the contract during the period for which it is debarred or suspended with the District.

12. **NON-DISCLOSURE:** The proposer shall not disclose any information relating to students, and employees of CCSD other than such information that may be authorized by the individual student or employee. Vendor agrees to indemnify and hold harmless CCSD from any damages, claims, liabilities, and costs including reasonable attorney fees in the event any unauthorized release of such information occurs.

13. **PAYMENT:** Any invoice received and payment made shall be subject to District's terms and conditions (NET 30) unless specifically waived by District in a separate written document and not this RFP or any response.

14. **PRODUCT OF SERVICE – COPYRIGHT:** Nothing produced, in whole or in part, by the contractor under the contract shall be the subject of an application for copyright by or on behalf of the contractor.

15. **NEGOTIATIONS:** The Board's designee shall negotiate, if needed, a contract with the Highest Qualified Offeror at compensation determined in writing to be fair and reasonable, taking into account the estimated value of the services and the scope, complexity and nature of the services. Should the designee be unable to negotiate a satisfactory contract with the Offerors considered to be the most qualified at a price determined to be fair and reasonable, negotiations with that business shall be terminated. Negotiations shall be undertaken with the second most qualified business or the procurement process is terminated and a new Request for Proposal is initiated.

16. BILLING

All invoices for cost incurred by the contractor and for services rendered shall be submitted on a monthly basis and shall reveal, on a daily basis, time expended by each attorney.

Invoices are to be grouped together according to pending case and/or included on the

general billing statement. General billing is to include with reasonable specificity the subject discussed and work performed including the name and time for each attorney. The District reserves the right to question billing and/or protest double billings by attorneys from the same firm for consultation services.

17. CONFLICT OF INTEREST: The contractor shall warrant that he/she has not interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of services required under the contract. The contractor shall comply with the provisions of the section 10-16-12, NMSA 1978, which requires disclosure to the Office of Secretary of State of amounts received under state contracts when and if such provisions become applicable.

18. AMENDMENT: The contract shall not be altered, changed, or amended except by an instrument in writing executed by both parties and approved by the Central Consolidated School District Board of Education.

19. MERGER: The contract shall incorporate all of the agreements, covenants and understandings between the parties thereto concerning the subject matter thereof. No prior agreements understanding, verbal or otherwise, of the parties or their agents shall be valid or enforceable unless embodied in the contract.

20. APPLICABLE LAW: The contract shall be governed by the laws of the State of New Mexico.

21. WAIVER: The contract shall contain a provision that states that no waiver of any breach of the contract or any of the terms or conditions thereof shall be held to be a waiver of any other subsequent breach; nor shall any waiver be valid, alleged or binding unless the same shall be in writing and signed by the party alleged to have granted the waiver.

22. MALPRACTICE INSURANCE: The contractor agrees to maintain legal malpractice insurance providing coverage in an amount of no less than \$1,000,000 per occurrence. A copy of malpractice insurance coverage shall be provided at time of contract. Evidence of insurance should be included in the proposal in the form of a current Certificate of Insurance.

PROTESTS

1. Any Offeror who is aggrieved in connection with a solicitation or award of an Agreement may protest to the Purchasing Office in accordance with the requirements of the Contracting Procurement Regulations and the State Procurement Code. The protest should be made in writing within 24 hours after the facts or occurrences giving rise thereto, but in no case later than 15 calendar days after the facts or occurrences giving rise thereto (13-1-172 NMSA 1978). The protest must be in writing and delivered to the Procurement Department, Shiprock, New Mexico.

2. In the event of a timely protest under this section, the Purchasing Agent and the Contracting Agency shall not proceed further with the procurement unless the Purchasing Agent makes a determination that the award of Agreement is necessary to protect

substantial interests of the Contracting Agency (13-1-173 NMSA 1978).

3. The Purchasing Agent or his designee shall have the authority to take any action reasonably necessary to resolve a protest of an aggrieved Offeror concerning procurement. This authority shall be exercised in accordance with adopted regulations, but shall not include the authority to award money damages or attorneys' fees (13-1-174 NMSA 1978).

4. The Purchasing Agent or his designee shall promptly issue a determination relating to the protest. The determination shall:

- A. State the reasons for the action taken; and
- B. Inform the protestant of the right to judicial review of the determination pursuant to 13-1-183 NMSA 1978.

5. A copy of the determination issued under 13-1-175 NMSA 1978 shall immediately be mailed to the protestant and other Offerors involved in the procurement (13-1-176 NMSA 1978).

OVERVIEW

Central Consolidated School District is soliciting for an Independent Public Accounting Firm to conduct a fiscal and compliance audit of the financial transactions and accounts kept by the District. Such audit shall be conducted in accordance with generally accepted auditing standards, government auditing standards, the Federal Single Audit Act, and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Federal funds shall be audited on an organization-wide basis.

Contract is for FY 2019 audit and may be extended an additional two (2) years period covering the fiscal years ending, June 2020 and June 2021. State Auditor rule 2.2.2 NMAC and 90-10 and Common Rule for Uniform Administrative Requirements for Grants and Cooperative Agreements, governs the conduct of audits of agencies of the State of New Mexico. Detailed regulations from the State Auditor pertaining to audits are available upon request.

BACKGROUND

The Central Consolidated School District is located in the Four Corners region of San Juan County, in the northwest corner of New Mexico. It borders Colorado to the north, Arizona to the west and Utah to the northwest. The District maintains fifteen school facilities on separate sites. There are four (4) High Schools, three (3) Middle Schools, and nine (9) Elementary Schools. The District also holds a Warehouse, Administration Building and three (3) Transportation sites. CCSD serves approximately 6,000 students, of which, the district Special Education students make up includes a large bilingual population, plus early childhood preschools, and covers nearly 3,000 square miles.

The District is a special purpose government governed by an elected five-member Board of Education. The Board of Education is the basic level of government, which has oversight responsibility and control over all activities related to the public school education in the Towns of Shiprock, Kirtland, Newcomb, Naschitti, and Ojo Amarillo, New Mexico and the surrounding areas. The District is responsible for all activities related to public elementary and secondary school education within its jurisdiction. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities.

The District’s financial statements include all entities over which the Board of Education exercises oversight responsibility. Oversight responsibility includes such aspects as appointment of governing body members, designation of management, the ability to significantly influence operations, and accountability for fiscal matters. Based upon the application of these criteria, no component units or fiduciary units were included in the financial statements

RFP SCHEDULE

The Procurement Manager will make every effort to adhere to the following schedule:

| Action | Responsibility | Date |
|---|-----------------------|------------------------|
| Issue of RFP | District | March 19, 2019 |
| Pre-proposal Meeting | District and Offerors | N/A |
| Deadline for Questions | Offeror | April 2, 2019 |
| Submission of Proposal | Offeror | April 9, 2019 @ 3:00PM |
| Evaluation of Proposals | Evaluation Committee | April 11-12, 2019 |
| Contract Negotiations | District Purchasing | TBD |
| <p>*The selection committee <i>may</i> interview the Offeror(s) of the top rated proposals; however, contracts may be awarded without such interviews and based solely on written offers.</p> <p>This schedule is subject to change.</p> | | |

SCOPE OF WORK

This RFP is intended to solicit responses from qualified external accounting/audit firms that can provide the following services:

- Financial Audit
- Federal Single Audit
- Financial Statement preparation
- Other non-audit services

To meet the requirements of this RFP, it is the proposing firm’s responsibility to ensure that the

audit, and all reports generated from the audit, conform to the Generally Accepted Auditing Standards (GAAS) as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. General Accounting Office’s Government Auditing Standards, the provisions of the U.S. Office of Management and Budget (OMB) Uniform Administrative Requirement, cost principles and audit requirements for federal awards, and the provisions of the Audit rule promulgated by the State of New Mexico State Auditor (NMAC 2.2.2.).

Audit firms interested in submitting a proposal must be eligible to perform governmental audits and be listed on the State of New Mexico Office of the State Auditor current approved audit firms list. Additionally, awarded firm must agree to contract document issued by the State of New Mexico Office of the State Auditor https://www.saonm.org/procuring_contracts.

Direct contact will be made with the districts, Director of Finance in coordinating, distributing and collecting the audit requests and scheduling with departments. Infinite Visions a Tyler ERP solution is the financial technology system for the District.

The Superintendent, Director of Finance and members of the Audit Committee will respond to the following needs of the Auditor:

- Recommendation regarding procedural changes
- Internal control questions
- Accrual entries for Financial Statements
- Specific concerns surrounding accounting records
- Accrual entries for Financial Statements
- Arrangements for site visits by the auditor
- Discussion and review of financial statements and adjusting journal entries

The following is a preliminary timeline for Audit work:

| DESCRIPTION | MONTH |
|---|--------------|
| Preliminary cash basis SEFA | Upon request |
| Interim Fieldwork, Federal Programs | May - August |
| Budgetary basis trial balance provided to auditors | August 15 |
| Final field work completed no later than | September 15 |
| Draft of financial statements and related reports provided to the district, for review and to complete MD&A | October 15 |
| Submittals to Office of State Auditor | November 2 |

*Note: Timeline is subject to change

Fiscal Year 2018 Comprehensive Annual Financial Report is located at:

https://www.saonm.org/audit_reports

The following are meetings required by management and typical timing:

- An Entrance conference for District’s Audit Committee
- A monthly status meeting for the District’s Audit Committee during each month of field work
- An Exit Conference for the District’s Audit Committee before the final audit is submitted

to the State Auditor in November

As part of the audit contract, the auditing firm will provide the District with updates of the new laws which affect the District; especially as they pertain to preparations required by the District related to the implementation of GASB standards.

EVALUATION

The following paragraphs of this section describe the method of evaluating Offerors proposals. Proposals must address each of the following criteria. Each proposal may be awarded points up to the numeric value listed. Points will be awarded in compliance with NMSA 13-1-21 for New Mexico In-State Resident Business and Resident Veteran Business. If proposal is Joint Venture, Offeror shall state in submitted proposal the percentage of work that will be performed by Resident Business and/or Resident Veteran Business.

Please Note: An Offeror cannot be awarded both a resident preference and a resident veteran business preference. Offerors shall include in their proposal a copy of certificate issued by State of New Mexico Taxation & Revenue.

Proposed Evaluation Criteria

Evaluation Criteria

| Item # | Evaluation Criteria | # of Points |
|---------------|---|--------------------|
| 1 | Firm Profile – Provide information or documents to reflect number of years in business, state whether firm is national, regional or local, indicate the number of people in your firm. | 10 |
| 2 | References – Include a list of three (3) client references, names, title, telephone number, email of clients for which these services have been performed, currently or in the recent past. Please do not list CCSD and/or personnel. | 5 |
| 3 | Experience and Qualifications – Overview of current and prior experience in work comparable to the scope of services required in RFP. Include years of experience of providing services to school districts or similar governmental entities of comparable size and complexity. Describe in detail experience with law in various applicable law but not limited to Federal, State, Local, public sector employment law, and tribal government law. | 25 |
| 4 | Assigned Personnel –Provide information that documents key personnel’s qualifications, background, experience, and availability to perform all aspects of the work. | 15 |
| 5 | Methodology – Provide your practices and approach to provide requested services to CCSD. Should include organizations percentage time spent on audit, typical assistance expected from CCSD staff, tentative outline for completing audit and financial statements. | 20 |
| 6 | Cost – See Cost Proposal. The Following formula will be used to evaluate the | 25 |

| | |
|---|---------|
| Total Possible Points | 100 |
| New Mexico Resident Business Preference: Offeror shall include a copy of their In-State Certification issued by the State of New Mexico Taxation & Revenue Department. | 5 |
| Veteran New Mexico Resident Business Preference: To qualify an Offeror must include copy of their Resident Veteran Certificate issued by State of NM Tax & Revenue Department. 10 points for Resident Veteran Business/Contractor with annual revenues of \$3 million or less as verified by State of NM Tax & Revenue. | 10 |
| Total Possible Awarded Points | 100-110 |

Evaluation Process

Offerors will be evaluated in general compliance with the provisions provided below.

1. All Offeror proposals will be reviewed for compliance with the requirements and specifications stated within the RFP. Proposals deemed non-responsive will be eliminated from further consideration.
2. The responsible Offeror whose proposal is most advantageous to CCSD, taking into consideration the Evaluation Factors, will be recommended for award.
3. Responsive proposals will be evaluated on the Evaluation Factors, which have been assigned a point value.
4. Serious deficiency in the response to any one factor may be grounds for rejection regardless of overall score.

Proposal Evaluation

The Evaluation Committee will review each Offeror's proposal. Points will be allocated as outlined in Evaluation Criteria.

Proposed Evaluation Criteria of this RFP by each member of the committee. Each member's point total will be translated to a numeric ranking. The committee member rankings will be totaled and averaged to determine the overall ranking of the firms.

Point Calculations

All calculations of point standings, including any additional or deduction of points to Offeror submittals shall occur at a meeting of the Evaluation Committee with all members in attendance.

Notice of Award

The Procurement Department will notify all Finalist Offerors in writing of the final determination of the Evaluation Committee and upon approval by the Board of Education.

PROPOSAL SUBMITTAL REQUIREMENTS AND CHECKLIST

Please submit your completed proposal, including the following items.

**** Note that the requested information is mandatory and failure to submit items with your response may deem it non-responsive and may be disqualified.**

- Letter of Transmittal, **SIGNED**
 - Offeror Acceptance Signature Page, **SIGNED**
 - Resident Contractor (or Veteran Resident Contractor) Preference Certificate – if applicable
 - Completed Conflict of Interest and Debarment/Suspension Form, **SIGNED**
 - Campaign Contribution Disclosure Form, **SIGNED**
 - Conflict Interest Disclosure Form, **SIGNED**
 - Addendums (if applicable) – **before** submitting your proposal, please check for addendums here: <http://www.ccsdnm.org/departments/purchasing.html>
 - Cost / Quote Form
-
- The following RFP information must be clearly labeled on the **outer envelope of your sealed proposal**.
Please Note: If you put your sealed proposal inside a FedEx, UPS, etc. envelope, all of this information must also be written and visible on the outermost envelope of your sealed proposal.
 - Offeror's Business Name
 - Bid Number and Title
 - Opening Date and Time
 - Proper Delivery Address (See Cover page)

****If items are not completed as required, your proposal may be deemed non-responsive.**



Central Consolidated School District

Central Consolidated Administration Complex * PO Box 1199 * Shiprock, NM 87420
US Hwy 64 Old High School Rd * Shiprock, NM 87420
Phone · 505-368-4984 · Fax 505-368-5232

Offeror Acceptance Signature Page

External Audit Services RFP 2019-ADM-101

TIME:

DATE:

LOCATION: Central Consolidated School District Procurement Office
US Hwy 64, Old High School Road, Shiprock, NM 87420

ACCEPTANCE CONDITIONS:

THE UNDERSIGNED HEREBY agrees to deliver and/or service the items specified in accordance with the terms, conditions, specifications and prices set forth. He/She also certifies that he/she has not used any outside agent at arriving at the figures, and has not contacted any competitors in arriving at these figures.

THE UNDERSIGNED CERTIFIES that he/she read and understood the general conditions, and that the firm represented accepts the conditions and submits the attached proposal in full compliance with the General Conditions.

NAME OF FIRM:

TYPE OR PRINT NAME OF OWNER, PARTNER, OR AUTHORIZED AGENT

SIGNATURE OF OWNER, PARTNER, OR AUTHORIZED AGENT

MAILING ADDRESS OF FIRM

EMAIL ADDRESS

TELEPHONE NUMBER

FAX NUMBER

New Mexico Preference Resident Veterans Certification
Only complete if currently possess a Resident Veteran's Preference Certificate

Reminder, a copy of Resident Veterans Preference Certificate must be submitted with the proposal in order to ensure adequate consideration and application of NMSA 1978, § 13-1-21 (as amended).

_____ (NAME OF CONTRACTOR) hereby certifies the following in regard to application of the resident veterans' preference to this procurement:

Please check one box only

- I declare under penalty of perjury that my business prior year revenue starting January 1 ending December 31 is less than \$1M allowing me the 10% preference on this solicitation. I understand that knowingly giving false or misleading information about this fact constitutes a crime.
- I declare under penalty of perjury that my business prior year revenue starting January 1 ending December 31 is more than \$1M but less than \$5M allowing me the 8% preference on this solicitation. I understand that knowingly giving false or misleading information about this fact constitutes a crime.
- I declare under penalty of perjury that my business prior year revenue starting January 1 ending December 31 is more than \$5M allowing me the 7% preference on this solicitation. I understand that knowingly giving false or misleading information about this fact constitutes a crime.

"I agree to submit a report, or reports, to the State Purchasing Division of the General Services Department declaring under penalty of perjury that during the last calendar year starting January 1 and ending on December 31, the following to be true and accurate:

"In conjunction with this procurement and the requirements of this business' application for a Resident Veteran Business Preference/Resident Veteran Contractor Preference under NMSA 1978, § 13-1-21 or 13-1-22, when awarded a contract which was on the basis of having such veterans preference, I agree to report to the State Purchasing Division of the General Services Department the awarded amount involved. I will indicate in the report the award amount as a purchase from a public body or as a public works contract from a public body as the case may be.

"I understand that knowingly giving false or misleading information on this report constitutes a crime."

I declare under penalty of perjury that this statement is true to the best of my knowledge. I understand that giving false or misleading statements about material fact regarding this matter constitutes a crime.

(Signature of Business Representative)*

(Date)

*Must be an authorized signatory for the Business.

The representations made in checking the boxes constitutes a material representation by the business that is subject to protest and may result in denial of an award or termination of award of the procurement involved if the statements are proven to be incorrect.

CONFLICT OF INTEREST AND DEBARMENT/SUSPENSION CERTIFICATION FORM

As utilized herein, the term "Vendor" shall mean that entity submitting a proposal to Central Consolidated School District in response to the above referenced request for proposals.

The authorized Person, Firm and/or Corporation states that to the best of his/her belief and knowledge: No employee or board member of Central Consolidated School District (or close relative), with the exception of the person(s) identified below, has a direct or indirect financial interest in the Vendor or in the proposed transaction. Vendor neither employs, nor is negotiating to employ, any Central Consolidated Schools employee, board member or close relative, with the exception of the person(s) identified below. Vendor did not participate, directly or indirectly, in the preparation of specifications upon which the quote or offer is made. If the Vendor is a New Mexico State Legislator or if a New Mexico State Legislator holds a controlling interest in Vendor, please identify the Legislator:

_____ List below the names(s) of any Central Consolidated Schools employee, board member or close relative who now or within the preceding 12 months (1) works for the Vendor; (2) has an ownership interest in the Vendor (other than as an owner of less than 1% of Vendor's stock, if Vendor is a publicly traded corporation); (3) is a partner, officer, director, trustee or consultant to the Vendor; (4) has received grant, travel, honoraria or other similar support from Vendor; or (5) has a right to receive royalties from the vendor. _____

DEBARMENT/SUSPENSION STATUS

The Vendor certifies that it is not suspended, debarred or ineligible from entering into contracts with the Federal Government, or any State agency or local public body, or in receipt of a notice or proposed debarment from any Federal or State agency or local public body. The Vendor agrees to provide immediate notice to Central Consolidated School's Procurement Department in the event of being suspended, debarred or declared ineligible by any department or agency of the Federal government, or any agency of local public body of the State of New Mexico, or upon receipt of a notice or proposed debarment that is received after the submission of the quote or offer but prior to the award of the purchase order or contract.

CERTIFICATION

The undersigned hereby certifies that he/she has read the above CONFLICT OF INTEREST AND DEBARMENT/SUSPENSION Status requirements and that he/she understands and will comply with these requirements. The undersigned further certifies that they have the authority to certify compliance for the vendor named **and that the information contained in this document is true and accurate to the best of their knowledge.**

Signature: _____

Name of Person Signing (typed or printed): _____

Title: _____

Date: _____

Name of Company (typed or printed): _____

Address: _____

City/State/Zip: _____

Telephone: _____

CAMPAIGN CONTRIBUTION DISCLOSURE FORM

Pursuant to the Procurement Code, Sections 13-1-28, et seq., NMSA 1978 and NMSA 1978, § 13-1-191.1 (2006), as amended by Laws of 2007, Chapter 234, any prospective contractor seeking to enter into a contract with any state agency or local public body **for professional services, a design and build project delivery system, or the design and installation of measures the primary purpose of which is to conserve natural resources** must file this form with that state agency or local public body. This form must be filed even if the contract qualifies as a small purchase or a sole source contract. The prospective contractor must disclose whether they, a family member or a representative of the prospective contractor has made a campaign contribution to an applicable public official of the state or a local public body during the two years prior to the date on which the contractor submits a proposal or, in the case of a sole source or small purchase contract, the two years prior to the date the contractor signs the contract, if the aggregate total of contributions given by the prospective contractor, a family member or a representative of the prospective contractor to the public official exceeds two hundred and fifty dollars (\$250) over the two year period.

Furthermore, the state agency or local public body may cancel a solicitation or proposed award for a proposed contract pursuant to Section 13-1-181 NMSA 1978 or a contract that is executed may be ratified or terminated pursuant to Section 13-1-182 NMSA 1978 of the Procurement Code if: 1) a prospective contractor, a family member of the prospective contractor, or a representative of the prospective contractor gives a campaign contribution or other thing of value to an applicable public official or the applicable public official's employees during the pendency of the procurement process or 2) a prospective contractor fails to submit a fully completed disclosure statement pursuant to the law.

The state agency or local public body that procures the services or items of tangible personal property shall indicate on the form the name or names of every applicable public official, if any, for which disclosure is required by a prospective contractor.

THIS FORM MUST BE INCLUDED IN THE REQUEST FOR PROPOSALS AND MUST BE FILED BY ANY PROSPECTIVE CONTRACTOR WHETHER OR NOT THEY, THEIR FAMILY MEMBER, OR THEIR REPRESENTATIVE HAS MADE ANY CONTRIBUTIONS SUBJECT TO DISCLOSURE.

The following definitions apply:

“Applicable public official” means a person elected to an office or a person appointed to complete a term of an elected office, who has the authority to award or influence the award of the contract for which the prospective contractor is submitting a competitive sealed proposal or who has the authority to negotiate a sole source or small purchase contract that may be awarded without submission of a sealed competitive proposal.

“Campaign Contribution” means a gift, subscription, loan, advance or deposit of money or other thing of value, including the estimated value of an in-kind contribution, that is made to or received by an applicable public official or any person authorized to raise, collect or expend contributions on that official's behalf for the purpose of electing the official to statewide or local office. “Campaign Contribution” includes the payment of a debt incurred in an election campaign,

but does not include the value of services provided without compensation or unreimbursed travel or other personal expenses of individuals who volunteer a portion or all of their time on behalf of a candidate or political committee, nor does it include the administrative or solicitation expenses of a political committee that are paid by an organization that sponsors the committee.

“**Family member**” means spouse, father, mother, child, father-in-law, mother-in-law, daughter-in-law or son-in-law of (a) a prospective contractor, if the prospective contractor is a natural person; or (b) an owner of a prospective contractor.

“**Pendency of the procurement process**” means the time period commencing with the public notice of the request for proposals and ending with the award of the contract or the cancellation of the request for proposals.

“**Prospective contractor**” means a person or business that is subject to the competitive sealed proposal process set forth in the Procurement Code or is not required to submit a competitive sealed proposal because that person or business qualifies for a sole source or a small purchase contract.

“**Representative of a prospective contractor**” means an officer or director of a corporation, a member or manager of a limited liability corporation, a partner of a partnership or a trustee of a trust of the prospective contractor.

Name(s) of Applicable Public Official(s) if any: _____
(Completed by State Agency or Local Public Body)

DISCLOSURE OF CONTRIBUTIONS BY PROSPECTIVE CONTRACTOR:

Contribution Made By: _____

Relation to Prospective Contractor: _____

Date Contribution(s) Made: _____

Amount(s) of Contribution(s) _____

Nature of Contribution(s) _____

Purpose of Contribution(s) _____

(Attach extra pages if necessary)

Signature

Date

Title (position)

--OR--

NO CONTRIBUTIONS IN THE AGGREGATE TOTAL OVER TWO HUNDRED FIFTY DOLLARS (\$250) WERE MADE to an applicable public official by me, a family member or representative.

Signature

Date

Title (Position)

CONFLICT OF INTEREST DISCLOSURE FORM

This form must be filed by any prospective contractor whether or not they, their family member or their representative has any family member employed with Central Consolidated School District, within the First degree, Second degree or Third degree to the employee.

Pursuant to Chapter 199, Section 1, of the NMSA 1978 Nepotism; and School Board Policy G-0700 Staff Conflict of Interest.

22-5-6 Nepotism Prohibited

- A. A local superintendent shall not initially employ or approve the initial employment in any capacity of a person who is the spouse, father, father-in-law, mother, mother-in-law, son, son-in-law, daughter, daughter-in-law, brother, brother-in-law, sister, sister-in-law, of a member of the local school board or the local superintendent. The local school board may waive the nepotism rule for family member of a local superintendent.
- B. Nothing in this section shall prohibit the continued employment of a person employed on or before July 1, 2009.

Pursuant to NMAC 1.7.6.8 NEPOTISM:

No agency shall permit the hiring, promotion, or direct supervision of an employee by a person who is related by blood or marriage within the third degree to the employee.

“Contract” means any agreement for the procurement of items of tangible personal property, services, professional services, or construction.

“Family Member” means spouse, father, father-in-law, mother, mother-in-law, son, son-in-law, daughter, daughter-in-law, brother, brother-in-law, sister, sister-in-law.

“Person” means any corporation, partnership, individual, joint venture, association of any other private legal entity.

“First Degree” means a close blood relative who includes the individual's parents, full siblings, or children.

“Second Degree” means a blood relative who includes the individual's grandparents, grandchildren, aunts, uncles, nephews, nieces or half-siblings

“Third Degree” means the relative of a person who is a first cousin, great-grandparent or great-grandchild.

I have read and fully understand that this does not mean that I/We/Company cannot be hired by Central Consolidated Schools or provide goods and services; however, we do acknowledge that we are related to the following board members or administrative personnel at a Director or principal level or above:

Name _____ Job Title _____ Location _____

Name _____ Job Title _____ Location _____

Name _____ Job Title _____ Location _____

Name _____ Job Title _____ Location _____

Name _____ Job Title _____ Location _____

Name _____ Job Title _____ Location _____

I testify that the above is a complete list of the individuals with which **I am related** as per the guidance provided above.

Signature

Printed Name

Company Name

Date

I testify that **I am NOT** related to any board member or administrative personnel at a Director or principal level or above.

Signature

Printed Name

Company Name

Date

**TERMS AND CONDITIONS STATEMENT OF
CONFIDENTIALITY**

The undersigned employee of/subcontractor to _____, hereinafter referred to as "Offeror" and/or, "Contractor", agrees, during RFP process, and during the term of the Contract between Contractor and the Central Consolidated School District and forever thereafter, to keep confidential all information and material provided by the District or otherwise acquired by the employee/subcontractor, excepting only such information as is already known to the public, and including any such information and material relating to any client, vendor, or other party transacting business with the District, and not to release, use or disclose the same except with the prior written permission of the District. This obligation shall survive the termination or undersigned's employment or affiliation with Contractor, even if occasioned by Contractor's breach or wrongful termination.

The undersigned recognizes that the disclosure of information may give rise to irreparable injury to CCSD, a client or customer of the District, or to the owner of such information, inadequately compensable in damages and that, accordingly, the District or such other party may seek and obtain injunctive relief against the breach or threatened breach of the within undertakings, in addition to any other legal remedies which may be available. The undersigned acknowledges that he or she may be personally subject to civil and/or criminal proceedings for such breach or threatened breach.

(Signature)

(Title)

(Date)

**RFP 2019-ADM-101
Financial Audit Services**

COST PROPOSAL FORM

This quote form can be obtained electronically by contacting Christi Walter @ 505-368-4984 Ext. 10142 or by email waltc@centralschools.org.

Please provide following information

Background of Firm – provide documentation for the following.

- Firm is an established professional organization of accountants licensed to do business in New Mexico.
- Include documentation that the firm has been approved by the Office of the State Auditor for 2018 audits.
- The most recent external quality control review report of the firm.
- Audit plan for the School District.

Hours and Cost

| Category | 1 st Yr Hours | 1 st Yr Cost | 2 nd Yr Hours | 2 nd Yr Cost | 3 rd Yr Hours | 3 rd Year Cost |
|--|-----------------------------|----------------------------|-----------------------------|----------------------------|-----------------------------|------------------------------|
| Financial Statement Audit | | | | | | |
| Federal Single Audit | | | | | | |
| Financial Statement Preparation | | | | | | |
| Other non-audit services | | | | | | |
| Other (i.e., component units, specifically identified) | | | | | | |
| Sub-Total | | | | | | |
| Gross Receipt Taxes | | | | | | |
| Total Compensation | | | | | | |

Qualification of Personnel and Firm

- Name of individual responsible for audit (on-site manager).

- Name of Alternate individual responsible for audit (on-site manager) if the person above becomes incapacitated.
- Name, position (Principal/Manager, Senior Accountant, Junior Accountant), and number of years experience with New Mexico School District Audits of each individual who will, or may actually conduct the audit.
- Specify the total number of continuing education requirements completed during the last three years for each individual who will, or may, actually conduct the audit. Specify how many of these hours have been for courses directly related to government / school district audits.
- Please identify any individual from the audit team identified above who has been cited, reprimanded, fined, or censured by the Office of the State Auditor, Public Education Department or any professional organization for any violation of law, rule, code or other violation over the past five years. Please identify the natures of the violation, the agency involved, the form of reprimand, and the current status of the violation.
- Has the firm or any potential member of the audit team been party to litigations arising from accounting or auditing services provided to any agency, school district, or charter school over the past five year? If yes, please indicate the nature of the litigation, the parties involved, the nature of the claim, and the resolution of the case(s).
- Does the firm or any potential member of the audit team have any reason to believe that they may be subject to litigation, though not yet filed, arising from accounting or auditing services provided to any agency, school district, or charter school? If yes, please indicate the nature of the potential litigation, the parties involved, and the nature of the potential claim.
- In the past five years, has major fraud been subsequently identified by others in any entity for which the firm provided audit services for the time period in which the fraud occurred. If yes, please indicate the nature of the potential claim.
- Does the firm employ any individual with prior experience, either in an audit, consultancy, or employee status, with CCSD? If yes, please explain.
- Firm's experience in governmental accounting. List the names of New Mexico agencies and the year audits were performed during the past three years, excluding school districts and charter schools. Identify on-site Manager for each audit.

| Agency Name | Year | On-Site Manager |
|-------------|------|-----------------|
| | | |
| | | |
| | | |

- Firm's experience in audits of New Mexico School Districts and Charter Schools. List the names of districts and charter schools and the year audits were performed during the past three years. Identify on-site Manager for each audit.

| District Name | Year | On-Site Manager |
|---------------|------|-----------------|
| | | |
| | | |
| | | |

- Have you completed all previous school district and charter school contracts over the past three years by the due date?

Yes: _____ No: _____

If No, please explain which district, when and the reason the audit was late for each occurrence.

- The audit must be completed and returned to the Office of the State Auditor by the due date specified in 2.2.2 NMAC. Will you meet this due date?

Yes: _____ No: _____

If No, please explain why you will not meet this due date.

- When do you plan to schedule fieldwork for the audit?

Proposed Start Date: _____

Proposed End Date: _____

- Are you willing to provide additional help by researching, and answering technical questions that may arise from time to time at no additional costs?

Yes: _____ No: _____

Explain:

- What can CCSD expect as turnaround time to our phone calls and emails? Hrs _____ Days _____

- Will we be assigned to a specific contact to whom to direct our questions and inquiries?

The undersigned certifies that there has been no collusion in the preparation of this quote. The undersigned certifies that he/she has read and understands the request for the quote and all pertinent documents, and the firm and/or persons represented accepts these conditions and submits the quote in full compliance therewith.

We agree to perform the services specified in this Request For Proposal for Central Consolidated School District for the Financial Audit for fiscal years ending June 30, 2018, with options to extend contact two additional years, at discretion of the school district.

Company Name: _____

Address: _____

Telephone: _____ FAX #: _____

NM Resident Bidders Certification #: _____

Name of Authorizer: _____

Signature: _____