VICTOR VALLEY COMMUNITY COLLEGE

REQUEST FOR PROPOSAL

INDEPENDENT AUDIT SERVICES

RFP # 2016-01

SUBMITTED BY VICTOR VALLEY COMMUNITY COLLEGE

FISCAL SERVICES DEPARTMENT

ON BEHALF OF

THE VICTOR VALLEY COMMUNITY COLLEGE BOARD OF TRUSTEES
# Table of Contents

1.0 General Information

1.1 Summary ................................................................................................................................. 4

1.2 Victor Valley Community College District Campus Information ........................................... 4

2.0 Instructions to Bidders

2.1 Implementation Schedule ........................................................................................................ 5

2.2 Proposal Response Deadline ................................................................................................... 5

2.3 Requests for Information (RFI) .............................................................................................. 5

2.4 RFI Responses ........................................................................................................................ 6

2.5 Acceptance .............................................................................................................................. 6

2.6 Award of Contract .................................................................................................................... 6

2.7 Evaluation of Proposals .......................................................................................................... 6

2.8 Withdrawal of Proposal .......................................................................................................... 7

2.9 Proposal Results ...................................................................................................................... 7

2.10 No College Obligation .......................................................................................................... 7

2.11 Authorized Signature ............................................................................................................ 7

2.12 Expenses ................................................................................................................................ 7

3.0 College Terms and Conditions

3.1 Proposal Format ....................................................................................................................... 7

3.2 Proposed Materials .................................................................................................................. 8

3.3 RFP Interpretation ................................................................................................................... 8

3.4 Addendum ............................................................................................................................... 8

3.5 Proposal Modification ............................................................................................................. 8

3.6 Period of Firm Proposal ......................................................................................................... 8

3.7 Vendor Presentation ................................................................................................................. 8
<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.8</td>
<td>Pre-Award Negotiations</td>
</tr>
<tr>
<td>4.0</td>
<td>CONTRACT</td>
</tr>
<tr>
<td>4.1</td>
<td>Contract Term</td>
</tr>
<tr>
<td>4.2</td>
<td>Contract Status</td>
</tr>
<tr>
<td>4.3</td>
<td>Contract Format</td>
</tr>
<tr>
<td>4.4</td>
<td>Contract Modification</td>
</tr>
<tr>
<td>4.5</td>
<td>Contractor Assignment of Sub-Contract</td>
</tr>
<tr>
<td>5.0</td>
<td>EVALUATION OF CRITERIA (Page 10)</td>
</tr>
<tr>
<td>6.0</td>
<td>PROPOSAL SUBMITTAL REQUIREMENTS</td>
</tr>
<tr>
<td>6.1</td>
<td>Proposal Forms</td>
</tr>
<tr>
<td>6.2</td>
<td>Company History and Background</td>
</tr>
<tr>
<td>6.3</td>
<td>Financial Information</td>
</tr>
<tr>
<td>6.3.1</td>
<td>Vendor’s Legal Statement</td>
</tr>
<tr>
<td>6.3.2</td>
<td>Corporate Viability and Financial Status</td>
</tr>
<tr>
<td>6.4</td>
<td>List of Customers</td>
</tr>
<tr>
<td>6.5</td>
<td>References</td>
</tr>
<tr>
<td>6.6</td>
<td>Implementation Approach and Timeline</td>
</tr>
<tr>
<td>6.7</td>
<td>Value Added Services</td>
</tr>
<tr>
<td>7.0</td>
<td>PRICING (Page 15)</td>
</tr>
<tr>
<td>8.0</td>
<td>REFERENCES (Page 16)</td>
</tr>
<tr>
<td>9.0</td>
<td>BIDDER INFORMATION AND SIGNATURE (Page 16)</td>
</tr>
</tbody>
</table>
1.0 GENERAL INFORMATION

1.1 Summary

Victor Valley Community College District (VVCCD) is seeking proposals from vendors for an independent audit services, as specified herein. Scope of Work to be performed and Auditing Standards to be followed: VVCCD desires the audit be performed in accordance with generally-accepted auditing standards. VVCCD desires the audit of VVCCD be reviewed for accuracy and compliance with ED Code 84040.

Victor Valley Community College District is soliciting the services of qualified public accounting firms to perform an annual audit. The audit will be performed in accordance with the provisions contained in this Request for Proposal. The intent of the Request for Proposal (RFP) and the ensuing process is to provide vendors with the information, requirements, and specifications necessary for the preparation of a professional and comprehensive proposal. Specific terms and conditions are outlined.

Education Code Section 84040 requires that community college districts shall provide for an annual financial audit of the books and accounts, and the audit shall include all funds of VVC, including the student body, cafeteria funds and accounts, and any other funds under the control or jurisdiction of VVC. The audit shall be made in accordance with generally accepted auditing standards and shall include, to the extent applicable, the audit procedures required by the State Chancellor’s Office of the State of California detailed in the publication “Contracted District Audit Manual”, Single Audit Act of 1984, and related provisions of the Office of Management and Budget Circulars A-133 and such other publications on community college district audit procedures of said Office as have been or shall be issued during the period of this contract as well as the Requirements for Compliance Audits of Federally Assisted Programs.

1.2 Campus Information

This RFP is specifically focused on selecting Independent Audit Services for the main VVCCD campus and the Regional Public Safety Training Center (RPSTC).

Victor Valley Community College District (VVCCD) has served its communities for 50 years. VVCCD is the primary source of training for many of the highest demand industries in the High Desert and the most accessible path for local students to pursue degree programs.

VVCCD was created by a vote of the public in 1960, when voters enthusiastically approved the creation of a new community college district to educate local students. The first classes at the college were held in 1961 on the campus of Victor Valley High School and included a small student body of only 500 students and a 15-member faculty and staff. Construction began in 1963 on the present campus, which encompasses 253 acres.
In 1965, the new Victor Valley Community College campus opened its doors to students. Throughout the years, VVCCD’s educational programs have expanded based on vital and evolving curricula. Many new facilities have been added to accommodate a consistent growth in student body. A campus that once served 500 students, now serves nearly 14,000 credit students each semester.

In 2008, a general obligation bond proposition Measure JJ of the Victor Valley Community College was approved by more than fifty-five percent of voters in the District. The Election of 2008 authorized the District to issue up to $297,500,000 of general obligation bonds to upgrade, expand, and construct school facilities. The Regional Public Safety Training Center, located in Apple Valley, is one of the many projects using these bond funds.

Additional information about the VVCCD is available through the College’s web site at http://www.vvc.edu.

2.0 INSTRUCTIONS OF PROPOSALS

2.1 Implementation Schedule

<table>
<thead>
<tr>
<th>Event</th>
<th>Date and time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Request for Information Due (RFI)</td>
<td>January 21, 2016 – 5:00 P.M.</td>
</tr>
<tr>
<td>Respond to RFIs</td>
<td>January 28, 2016 – 5:00 P.M.</td>
</tr>
<tr>
<td>RFP Due Date</td>
<td>February 4, 2016 – 3:00 P.M.</td>
</tr>
<tr>
<td>Committee Review of Proposals</td>
<td>February 11-19, 2016 (exact date/time TBD)</td>
</tr>
<tr>
<td>Proposal Presentations</td>
<td>February 26, 2016 (Times TBD)</td>
</tr>
<tr>
<td>Board Deadline</td>
<td>March 4, 2016</td>
</tr>
<tr>
<td>Award of Contract</td>
<td>March 11, 2016</td>
</tr>
</tbody>
</table>

The College may change these dates at its sole discretion.

2.2 Proposal Response Deadline

Proposals must be received on or before February 4, 2016. Proposals must be addressed to Karen Hardy, Director of Fiscal Services and mailed or otherwise delivered to the attention of Jessica Reyes, RFP Coordinator, at the office of Fiscal Services located in Administration Building #10A at the Victor Valley College Campus.

Victor Valley College – Karen Hardy
Jessica Reyes, RFP Coordinator
Fiscal Services Admin10-A
18422 Bear Valley Road
Victorville, CA 92395

It is the proposer’s responsibility to insure that its proposal is received in its entirety and without exception by the Proposal Response Deadline date and time. Any proposal received after the date and time specified will not be accepted, read, or evaluated.

The College will not be responsible for computer, server, internet or any technical problems, errors, delivery delays, or failures beyond its physical control. Proposers are advised to send their proposal responses prior to the deadline to compensate for potential routing delays.
2.3 Requests for Information (RFI)

Proposers may submit written questions via email to Karen.Hardy@vvc.edu on or before February 4, 2016, 5:00 p.m. The email subject line must read: “RFP-2016-01 RFI”. The College will compile all questions and will respond to such questions through email responses to all potential bidders by January 28, 2016, 5:00 p.m.

No telephone calls will be entertained. Prospective proposers are prohibited from obtaining information about this proposal process from any College personnel. Inquiries received after the specified date and time will not be accepted. The questions and official College responses will be sent to all prospective bidders email addresses on record.

2.4 RFI Responses

Answers to bidder questions and other possible changes to the RFP document will also be posted on the College’s website at http://www.vvc.edu/offices/fiscal. It is the bidder’s responsibility to periodically check this website for any possible Addenda to the RFP that may have been posted.

2.5 Acceptance

Upon review and approval of the evaluation committee's recommendation for award, Victor Valley Community College District will issue a “Notice of Intent to Award” letter to the apparent successful Proposer.

The College will also notify all unsuccessful Proposers as to the outcome of the evaluation process. Evaluation factors, points, evaluation committee member names, and the completed evaluation summary and recommendation report will be available to all interested parties after issuance of Intent to Award letter.

2.6 Award of Contract

The Contract will be awarded to the most responsible and responsive proposer whose proposal, conforming to the Request, will be most advantageous to the District for an initial contract period of three years with two year available for extension. The basis of award will be determined by evaluation of Items 1 through 5 as listed in 2.7 Evaluation of Proposals section with a recommendation of award to the highest scoring proposer.

2.7 Evaluation of Proposals

The District reserves the right to reject any and all Proposals, to amend the RFP and the RFP process, and to discontinue or re-open the process at any time.

The proposal will be evaluated by the District’s Evaluation Team based on each firm’s qualifications and relevant experience with similar work as identified in Section 6.0 of the RFP. The evaluation criteria are as follows:

The District will be the sole judge as to the acceptability, for our purposes, of any and all proposals. Proposals will be evaluated according to the criteria in section 5.0.

A contract will be awarded on the basis of which proposal the District deems best suited to fulfill the requirements of the RFP. The District also reserves the right not to make an award if it is deemed that no single proposal fully meets the requirements of this RFP.
The College reserves the right to reject any or all proposals, wholly or in part; to waive technicalities, irregularities, and omissions; to make the award in a manner deemed to be in the best interest of the College; and to correct any award erroneously made as a result of a clerical error on the part of the College.

2.8 Withdrawal of Proposal

Proposal offers may be withdrawn at any time prior to the bid receipt deadline date and time. Once the proposal receipt deadline has passed all proposals become the property of the College.

2.9 Proposal Results

Complete records of all proposals and awards are maintained in the Fiscal Services Department. All bid documents, which includes submitted proposals, will be made available for public examination after the bid evaluation committee has completed its bid review, selection and award.

2.10 No College Obligation

The RFP in no manner obligates the College to the eventual purchase of any products or services described, implied, or which may be proposed, until confirmed by written agreement, and may be terminated by the College without penalty or obligation at any time prior to the signing of an agreement.

2.11 Authorized Signature

The proposal offer shall be signed by an officer who is authorized to make such commitments for the bidder. Please complete proposal information in Section 9.0.

2.12 Expenses

Expenses for developing and presenting proposals shall be the entire responsibility of the bidder and shall not be chargeable to the College. All supporting documentation and manuals submitted with this proposal will become the property of the College unless requested by the bidder, in writing, at the time of the submission, and agreed to, in writing, by the College.

3.0 COLLEGE TERMS AND CONDITIONS

The terms and conditions that will apply to the submission of proposals, to the College’s evaluation of the proposal offers, and to the award of the contract should be reviewed carefully to ensure full responsiveness to the RFP.

3.1 Proposal Format

All offers shall be made following the Proposal Response Format provided in Section 3.0. All proposals shall be submitted as *Best and Final Offers*. In order to be considered, one (1) original and five (5) copies of the proposal must be received by the RFP due date. Bidders will not be allowed to make material alterations to their proposal offers after the proposal deadline. Each bidder shall include in their written offer all requirements, terms and conditions they may have, and shall not assume that an opportunity will exist to add such requirements, terms or conditions after the proposal deadline. Proposer’s terms or conditions that are deemed unacceptable by the College may be the basis for the College’s rejection of the proposal.
3.2 Proposed Materials

All material submitted in response to the RFP shall become the property of the College upon submission and will be considered as part of this RFP.

3.3 RFP Interpretation

Interpretation of the wording of this document shall be the responsibility of the College and that interpretation shall be final.

3.4 Addendum

Any addendum issued to bidders prior to the proposal deadline date shall include an addendum acknowledgement section. Since all addenda shall become a part of the proposal, all addenda must be signed by an authorized bidder representative and returned with the proposal. Failure to sign and return any and all addendum acknowledgements will be grounds for rejection of the proposal response.

3.5 Proposal Modification

Any exceptions/ additions/ alterations to the terms and conditions contained herein must be included in the bidder’s proposal response. Failure to provide the required data to allow for evaluation of the bidder’s response to the RFP, or failure to follow and complete the RFP proposal format and accompanying documents will be grounds for rejecting the proposal offer. The College reserves the right to reject any proposals that alter the terms specified in the RFP.

3.6 Period of Firm Proposal

All proposal offers must remain in effect for a minimum period of 120 days following the RFP deadline date in order to allow for sufficient time for evaluation, approval, and issuance of award notice. The successful bidder’s offer will remain firm for the duration of any resulting award and extensions.

3.7 Vendor Presentations

Upon request of Victor Valley College, vendors may be requested to give an oral presentation on vendor’s proposal, which would include a detailed analysis of how each of the bid requirements would be addressed should bidder receive the award.

**Bidders should be prepared to make a presentation on February 26, 2016**

**DEFINITION OF TERMS** For the purposes of this Request for Proposal (RFP), the following definitions will be used:

a. **Contractor.** Same as Successful Independent Auditor or Auditing firm.

b. **Evaluation Committee.** A committee established by the District to review, evaluate, and to recommend the award to the Independent Auditing firm that submitted the proposal that was determined to be in the best interest of the District.

c. **May.** Indicates something that is not mandatory but permissible.

d. **Must/ Shall.** Indicates a mandatory contractual agreement requirement.

e. **Independent Auditor.** The person or auditing firm making the offer.

f. **Proposal.** The offer presented by the Independent Auditing firm (e.g., Request for Proposals or RFP).

h. **Should.** Indicates something that is recommended but not mandatory.

i. **Submittal Deadline.** The date and time when all proposals must be submitted.
DISQUALIFICATION OF INDEPENDENT AUDITOR if there is reason to believe that collusion exists among the Independent Auditors, the District may refuse to consider proposals from participants in such collusion. No person, firm, or corporation under the same or different name, shall make, file, or be interested in more than one proposal for the same work unless alternate proposals are called for. Reasonable ground for believing that any Independent Auditor is interested in more than one Proposal for the same work will cause the rejection of all Proposals for the work in which an Independent Auditor is interested. If there is reason to believe that collusion exists among the Independent Auditors, the District may refuse to consider Proposals from participants in such collusion.

EXECUTION OF CONTRACT Time is of the essence for this contract. The Successful Independent Auditor shall execute the contract, including but not limited to signing all necessary documents and submitting all required evidences of insurance, within ten (10) days after personal delivery of the notice or within fifteen (15) days after such notice has been deposited in the United States mail. One copy of the contract will be returned to the Independent Auditor after the District executes the contract. In case of failure of the Independent Auditor to execute and return the contract and all required documents within the time allowed, the District may consider that the Independent Auditor has abandoned the contract. After the contract has been executed, including the insurance documents, audit work can commence at the agreed upon date.

3.8 Pre-Award Negotiations

After the proposals are opened, but prior to award, the College may elect to conduct negotiations with the highest ranked proposal respondents for purposes of:

- Resolving minor differences and information
- Clarifying necessary details and responsibilities
- Emphasizing important issues and points
- Receiving assurances from respondents

Selection may be made without further discussion, negotiations or bidder’s presentations; therefore, bidder shall offer the most favorable terms in response to this RFP. Bidder must demonstrate an understanding of the scope of service to be provided and the ability to accomplish the tasks set forth. Bidder shall include information that will enable the College to determine the bidder’s overall qualifications. The College reserves the right to request additional information or clarification on any matter included in the proposal response, to enable the College to arrive at the final award decision.

4.0 CONTRACT

4.1 Contract Term

The contract will be for a three (3) year period with the option to renew for two additional 1 year renewal periods. The services and requirements of the contract shall begin at the discretion of the College. If applicable, during renewal periods all Terms and Conditions will remain the same as the original term.

4.2 Contract Status
The response to this RFP will be considered as the bidder’s offer to contract. Final negotiations on the offer that receives the highest evaluation by the College will be conducted to resolve any minor differences and informalities that do not materially alter the offer.

**4.3 Contract Format**

The resulting College Award will incorporate Victor Valley Community College’s Contract Terms and Conditions, a sample copy of which is enclosed as Appendix A. This RFP, any addendum, and the bidder’s response thereto, all additional agreements and stipulations, and the results of any final negotiations will constitute the final contract.

**4.4 Contract Modification**

Any changes to the contract must be agreed to, in writing, by both parties prior to their execution.

**4.5 Contractor Assignment of Sub-Contract**

The resulting contract shall not be assigned, transferred, or sublet, in whole or in part, without the prior written approval of the Director of Fiscal Services. If bidders intend to subcontract any portion of the resulting contract, they must describe their process for selecting such subcontractor(s) and the quality control measures that the bidder will employ to ensure that any subcontractor complies with the provisions of bidder’s contract with the College.

**5.0 EVALUATION CRITERIA**

**QUALIFICATIONS & EXPERIENCE**

This section should establish the ability of CONTRACTOR to exceptionally perform the required work by reasons of demonstrated competence in the proposed services to be rendered, the nature and relevance of similar work currently being performed or recently completed, and competitive advantages over other firms in the same industry.

A. Provide a general description of the approach CONTRACTOR will take to audit the District records.

B. Provide an overview of the capabilities and past-experience of CONTRACTOR in auditing public colleges or universities, including California Community College Districts, Proposition Measure JJ, and in preparing the required Federal and State tax returns.

C. Describe history and general capabilities of CONTRACTOR to deliver high quality professional auditing services. Include at a minimum the following:
   1. Length of time CONTRACTOR has been in existence,
   2. Total number of employees,
   3. Average years of experience the assigned audit team has in auditing,
   4. Staff turnover rates,
   5. Size of customer base,
   6. Annual revenue,
   7. Location of most local service office,
   8. Location of headquarters,
   9. Knowledge and experience in audits involving GASB 34/35, financial aid, federal grants, contracts,
   10. List number of single audits performed on an annual basis by local service office,

D. Range of activities performed at local service office in addition to audit services (i.e. tax, accounting, management services, etc.). Include certified public accounting firm licensing number.

E. Include a copy of last peer review for CONTRACTOR.
F. CONTRACTOR shall assign professional staff as appropriate to the conduct of the audits. The Director of Fiscal Services shall coordinate the activities of CONTRACTOR and shall be the liaison between CONTRACTOR and VVC. Supervising staff of CONTRACTOR shall be Certified Public Accountants currently licensed in the State of California. CONTRACTOR is responsible for the assignment of personnel and shall keep a current Project Organization Chart that indicates the specific personnel assigned to each aspect of the engagement. CONTRACTOR shall file this document with the Director of Fiscal Services prior to commencement of the field audit work. In addition, CONTRACTOR shall:

1. Provide a brief resume of the managing partner’s and lead auditor’s background, training and experience,
2. Discuss specifically the managing partner’s and lead auditor’s experience in managing audits of the size and scope of the audit as specified herein,
3. Discuss the local service office’s experience in auditing computerized systems, including the number and classifications of personnel skilled in computer related audit services,
4. Provide a list of the levels, titles, classifications, licenses, and a copy of the resumes of other accountants who will perform services under the contract,
5. Include a job description that describes the types of experience, background, training, knowledge, and skill sets required for each of the classifications proposed.

G. Disclose any personal or business relationship CONTRACTOR has with VVC, any of the members of the VVC Board of Trustees, or VVC officers.

H. Describe any litigation or professional disciplinary action that might adversely affect the ability of CONTRACTOR to carry out a multiyear audit engagement.

I. Describe any recent changes in ownership and/or partnership.

J. Provide a listing of publications of the firm relative to higher education.

K. Provide current samples of audit reports and management letters prepared for any community college districts in the last two years, including the time schedule taken to achieve the final audit report.

L. Include a proposed audit time schedule for the audit as specified herein.

M. List references, including name, title, and telephone number of five (5) school districts which CONTRACTOR has audited in the past six (6) years. At a minimum, one (1) of the districts must be a community college district. One (1) of the districts must be a current client of the local service office. Two (2) of the districts must be former clients of the local service office.

N. Include any additional information CONTRACTOR deems necessary and appropriate in this section of the RFP. If there is no additional information to present, indicate as such with, “There is no additional information to present” in this section.

EXPERIENCE AND COMPETENCY The Successful Independent Auditor shall be skilled in accordance with the auditing standards generally accepted in the United States and the standards for financial and compliance audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States. The Successful Independent Auditor shall also have no less than five years (5) experience in the magnitude and character of the work proposal. It is the intention of the District to award a contract to an Independent Auditor who furnishes satisfactory evidence that he/she has the requisite experience, ability, sufficient capital, and facilities to enable him/her to prosecute the work successfully and properly, and to complete it within the time specified in the contract. To determine the degree of responsibility to be credited to the Independent Auditor, the District will weigh any evidence that the Auditor has performed satisfactorily other contracts of like nature, magnitude, and comparable difficulty. In selecting the lowest responsive and responsible Independent Auditor, consideration will be given not only to the financial standing but also to the general competency of the Independent Auditor for the performance of the work specified in the contract documents.
6.0 PROPOSAL SUBMITTAL REQUIREMENTS

General requirements:
Sections 84404 of the Education Code of the State of California require that the community college districts shall provide for an annual financial audit of the financial records and statements and the audit shall include all funds of the District, including the student body, cafeteria funds and accounts, and any other funds under the control or jurisdiction of the District for compliance with the Standards and Procedures for Audits of California Community College Local Educational Agencies issued by the State Controller’s Office.

In addition, Article 13A, Section 1(b)(3) of the California Constitution (Proposition 39) requires that the District shall provide for a separate annual performance compliance audit and an annual financial audit of the financial proceeds from bonds issued through voter approved Measures JJ.

The financial and compliance audits shall be made in accordance with:
• Government Auditing Standards,
• Office of Management and Budget (OMB) Uniform Grant Guidance (UGG) Part 200, Subpart F; and
• Contracted District Audit Manual issued by the Chancellor’s Office of the California Community Colleges.

The scope of the audit shall not be limited to that provided in the aforementioned publications in the event the particular circumstances warrant extension thereof. The Audit shall include all funds of the District, including but not limited to District General Fund, Capital Project Fund, Debt Service Fund, Enterprise Fund, Trust and Agency Funds, General Fixed Assets Fund, General Long-Term Obligation Fund, Student Body Funds, and all other funds under the control of the Governing Board of the District.

The scope of the separate performance and financial audits as required by Article 13A, Section 1(b)(3) of the California Constitution shall be limited to the financial proceeds from bonds issued through Measures JJ.

At the conclusion of the annual audit, the Independent Auditor is required to provide the following in published report:
1. Audited Comprehensive Financial Statements, with accompanying notes.
3. Supplementary Information, with accompanying notes.
5. Auditors’ Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards (Subject to UGG. Part 200(F)).
6. Auditors’ Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB UGG Part 200(F).
8. Audited Financial Statements for Measures H and J Funds, with accompanying notes.
12. Conduct an exit audit conference at the conclusion of each audit with appropriate personnel of the District.
13. Two (2) copies of each draft audit report to be reviewed with the District’s Fiscal Services Department by December of each year.
14. Twenty (20) copies of the final audit report and one electronic version 10 days prior to the appropriately scheduled Board of Trustees meeting at which the audit report will be presented.
15. Present the audit report to the Board of Trustees.
16. Send the audit report to the appropriate agencies as required by regulation or statute.
17. The independent auditor shall retain audit documentation and work papers for a period of seven (7) years after issuance of the audit report, unless otherwise specified in writing by the District. Such working papers shall be available for review and audit by the District, representatives of the federal and/or state governments, and other individuals with relevant knowledge and experience to understand the audit designated by the District.
Independent Auditing Services
Additionally, respondents should provide names of personnel who will be assigned to the audit and include the following:
1. Describe the audit experience of the assigned staff, including the partner and manager in charge of the audit engagement; also include the level of personnel assigned.
2. Specifically describe recent community college district auditing experience (Preferably in California) of those staff assigned to this audit.
3. List other audits performed in the educational area by the firm. List only those audits conducted by the office that will be assigned to this engagement.
4. List other governmental agency audits performed by the firm. List only those audits performed by the assigned office.
5. Describe the experience in performing audits of on-line and integrated computerized financial systems. Specifically, describe the experience in this area of those staff members who will be assigned to the audit.
6. Describe education, including continuing education, of staff in the related areas of auditing community college districts.
7. List of references, including name, title, and telephone number of five (5) college districts, which the firm has audited in the past six (6) years. At a minimum, two (2) of the districts must be a COMMUNITY COLLEGE district. At least two (2) of the references must be from prior audit clients for whom the firm is no longer performing services.
8. A timetable of proposed beginning and completion dates of major audit areas and estimated hours.
9. A list of personnel, by classification, who will be assigned to this audit, indicating the estimated number of hours for 2015-2019, the rate per hour, the total cost, and the number of years auditing community college districts for each classification.

AWARD OF PROPOSAL
Award will be made to the Independent Auditors offering the most advantageous proposal after consideration of the Evaluation Criteria set forth below. The District will establish an Evaluation Committee. The Committee will evaluate all proposals received in accordance with the Evaluation Criteria. The District shall not be obligated to accept the lowest priced proposal, but will make an award in the best interests of the District after all factors have been evaluated.

AWARD SELECTION PROCESS
Selection of qualified Independent Auditor will be based on the following: quality and completeness of submitted proposal; understanding of project objectives; project approach; experience and expertise with school districts and references and cost. If required, interviews will be held with the most qualified respondents. The proposal and contract will be submitted to the District’s Board of Trustees for approval. The Independent Auditor selected will enter into a contract with the Trustees.

Independent Auditing Services
EVALUATION CRITERIA Evaluation Criteria that will be used to evaluate all proposals that are received are listed below:
1. Appropriateness and adequacy of proposed procedures.
2. Reasonableness of time estimates.
3. Appropriateness of assigned staff.
4. Timeliness of expected completion dates.
5. Community College audit experience.
6. Technical and related experience of the firm.
7. Qualifications and experience of staff.
8. Description of the services to be provided.
9. Cost of the work to be performed.
The Evaluation Committee may also contact and evaluate the Independent Auditor’s references; contact any
Independent Auditor to clarify any response; contact any current users of an Independent Auditor’s services; solicit
information from any available source concerning any aspect of a proposal; and seek and review any other
information deemed pertinent to the evaluation process. The Evaluation Committee shall not be obligated to
accept the lowest price, but shall make an award in the best interests of the District.

Discussions may, at the District’s option, be conducted with responsible auditing firms who submit proposals
determined to be reasonably susceptible of being selected for an award. Discussions may be for the purpose of
clarification to assure full understanding of, and responsiveness to, the solicitation requirements. Independent
Auditors shall be accorded fair and equal treatment with respect to any opportunity for discussion and written
revision of proposals. Revisions may be permitted after submissions and before award for obtaining best and final
proposals. In conducting discussions, the District will not disclose information derived from proposals submitted by
competing Independent Auditors.

6.1. Bid Forms

Bid forms have been attached in several sections as described below. Bidders must complete each form or section
as required.

A complete bid will include:
- Completed response to all questions in sections 6.0 thru 9.0 of this document.
- Scope of services to be performed for auditing financial statements for VVCCD.
- Completed Signature Requirement - Appendix A.

6.2 Company History and Background

The bidder must submit a written description and brief history of the company’s experiences, qualifications and
successes in providing auditing services described herein. Please indicate the number of employees, client base
and location of offices. The bidder must document how their support staff is hired, education and trained to
support the specific needs of institutions of higher education and demonstrate that background checks have been
conducted on all employees certification that will have access to the data.

6.3 Financial Information

The bidder must provide assurance of financial responsibility and stability.

6.3.1 Vendor’s Statement of Contractual Disputes, Mergers and Acquisitions, and Legal
Risks

If any answer is affirmative, Respondent must describe the reasons, its current status and its outlook for the
future.
- Within the past three years, has the Respondent filed for reorganization, protection from creditors or
dissolution under bankruptcy statues?
- Is the Respondent the subject of any litigation? If yes, please identify the subject and status of that
litigation.
- Is the Respondent currently involved in any state of fact finding, negotiations or resistance to a merger,
friendly acquisition or hostile take-over, either as a target or pursuer?
6.3.2 **Firm Viability and Financial Status**
- Provide the two most recent annual reports and two complete sets of audited financial statements.
- Describe your strategy for development of the firm. Your response should include your corporate long-term business strategy, and should address your organization’s vision and strategies for the future of the sector.
- Describe your Firm’s share of the market.

6.4 **List of Customers**

Please provide a complete list of current institutions of higher education that are currently using the Firm’s Audit Services.

6.5 **References**

Please provide references from three (3) institutions of higher education that have used your services for financial audit. This information should be provided in section 8 of this document.

6.6 **Implementation Approach and Timeline**

Please provide an approach of auditing services mentioned above in 6.0 including estimated timeline for VVCCD audited financial statements.

6.7 **Value Added Services**

Please provide any additional value-added services not specifically required herein, which the bidder offers to provide.

7.0 **Pricing**

*COST OF SERVICES* The Proposer must provide a total all-inclusive maximum price proposal which shall include all direct and indirect costs. The Proposer shall also state the firm’s fixed hourly rates for all categories for proposers’ employees by titles, i.e., partner, manager, senior auditor, staff auditor, etc., who will be providing the services described within the RFP. The firm’s fixed hourly rates must include all out-of-pocket and travel expenses.
8.0 References

Bidders must provide references from three (3) institutions of higher education that are using or have used your emergency notification system services. By submitting this information, bidder authorizes Victor Valley Community College to contact these clients for purposes consistent with the review of this bid.

<table>
<thead>
<tr>
<th>Institution Name</th>
<th>Contact Name</th>
<th>Telephone Number and Email Address</th>
<th>Description of Services Provided and Period of Service</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

9.0 Bidder Information and Signature

Please complete the information below.

<table>
<thead>
<tr>
<th>BIDDER NAME</th>
<th>FORM OF BUSINESS (i.e., individual, sole proprietor, corporation, non-profit corporation, partnership, limited liability company)</th>
<th>ADDRESS 1</th>
<th>ADDRESS 2</th>
<th>CITY</th>
<th>STATE</th>
<th>ZIP</th>
<th>TELEPHONE</th>
<th>EMAIL</th>
</tr>
</thead>
</table>

Authorized Signature: ____________________________

END OF RFP 2016-01