

BUSINESS SERVICES
Attention: Tim Zearley
209-257-5345

REQUEST FOR PROPOSAL
ANNUAL AUDIT

IMPORTANT: Read all conditions and instructions carefully

This bid will be opened by Business Services at:

Amador County Office of Education
217 Rex Avenue
Jackson, CA

On:

October 28, 2016 at 4:00 p.m.

The Amador County Office of Education, pursuant to Education Code Section 41020, et seq, is calling for proposals for the furnishing of auditing services for annual financial and compliance audits for the years ending June 30, 2017, June 30, 2018 and June 30, 2019. This Request for Proposal is set up in five-part sequences comprised of the following:

- I. Bidding Instructions and Conditions
- II. Special Conditions
- III. Proposal for the Annual Audit
- IV. Audit Agreement
- V. Proposal Summary and Forms/Statement of Qualifications

Parts I, II and III are for informational purposes only. Part IV will require completion after an auditing firm is selected. Part V must be completely filled out and signed by authorized signatory personnel of the bidding firm.

CLOSING DATE is October 28, 2016 at 4:00 p.m. Bids will be accepted up to 2:00 p.m. All bids and contracts entered into hereunder shall be subject to the General and/or Special Conditions attached to this form. Envelopes containing bids shall bear the superscription "**Proposal for Annual Audit Services**", "**October 28, 4:00 p.m.**". Any proposals received after the scheduled closing time for receipt of proposals shall be returned to the firm unopened.

This Request for Proposal shall not be construed to create an obligation on the part of the County Office to enter into a contract with any firm or individual and does not obligate the County Office to accept the lowest dollar proposal. This request is an information solicitation of proposals only. At any time during the bidding process, without obligation to any firm responding to this announcement, the County Office reserves the right to: rescind the Request for Proposal; reject any or all bids or to waive any irregularities or informalities. Statements and other materials submitted will not be returned.

By offering a bid, the Bidder acknowledges that it will not withdraw its bid for a period of ninety (90) days after the date and time set for the bid opening.

All bids must be made upon the enclosed proposal form to be considered. All blanks must be filled in; the proposal must be properly signed; there must be no alterations or erasures; and unless called for, no alternatives. Each proposal must be submitted with a fully executed Non-Collusion Declaration.

AMADOR COUNTY OFFICE OF EDUCATION BIDDING INSTRUCTIONS AND CONDITIONS

1. **FORMS:** Bids will not be considered unless submitted upon the forms provided by the Amador County Office of Education. All Bidders shall be responsible for familiarizing themselves with the conditions and requirements of bidding prior to submitting a bid.
2. **DEFINITIONS:**
 - a. **State:** "State" as used herein means State of California.
 - b. **Bidder:** "Bidder" as used herein includes: An individual or company who submits a proposal, an individual or company to whom a Contract is awarded, and an individual or company who has entered into a Contract with the County Office.
 - c. **County Office:** "County Office" as used herein means the Amador County Office of Education.
3. **NAME OF COMPANY:** Bidders shall specify the name or legal entity of their company and/or any fictitious name under which business is conducted. Bids must be submitted under the correct name of the company and signed by an authorized representative of the firm.
4. **BIDDER'S RESPONSIBILITY:** Before submitting a bid, Bidders shall carefully examine the specifications, and the forms of other contract documents. They shall fully inform themselves as to all existing conditions and limitations, and shall include in the bid a sum to cover the cost of all items included in the specifications. No allowance will be made because of lack of such examination or knowledge.
5. **EXAMINATION OF DOCUMENTS:** If a bidder discovers any ambiguity, conflict, discrepancy, omission or other error in the RFP, the bidder shall, within three (3) business days prior to the date scheduled for submission of proposals, notify the County Office of such error in writing and request clarification or modification of the document. After reviewing and interpreting the RFP documents, the County Office may, in its discretion, modify or clarify the RFP documents. Any resulting modifications or clarifications of the RFP by the County Office will be made by addenda. Such clarification shall be given by written notice to all parties who have been furnished an RFP for bidding purposes without divulging the source of the request. The County Office's decision shall be final in any matter on the interpretation of documents.

AMADOR COUNTY OFFICE OF EDUCATION BIDDING INSTRUCTIONS AND CONDITIONS

6. **ADDENDA OR MODIFICATION OF RFP RESPONSE:** The County Office may modify this RFP before the date scheduled for submission of proposals by issuance of an addendum to all parties who received the RFP for the purpose of submitting a proposal. Addenda shall be numbered consecutively as a suffix to the RFP reference number.

Alternatively, the bidder may modify their proposal after its submission by written notice to the Coordinator, Procurement Services, of withdrawal and resubmission before the date and time specified for receipt of proposals. Modification will not be considered if offered in any other manner or at any later time.

7. **ACCEPTANCE OR REJECTION OF BIDS:** The Board of Education reserves the right to reject any and all bids, or any or all times of any bid, or waive any irregularity on any bid, or to make awards on the basis of the bid or bids it deems most economical to the County Office and most desirable for its operational program.
8. **DISPOSITION OF PROPOSALS:** All materials submitted in response to the RFP will become the property of the County Office and will be returned only at the County Office's option and the Bidder's expense. The original copy shall be retained for official files and will become public record after the date and time for proposal submission, as specified. However, confidential financial information submitted in support of the requirement will be returned upon request.
9. **ASSIGNMENT:** Bidders may not assign or transfer, by operation of law or otherwise, any or all of their rights, burdens, duties, or obligations to the County Office without the prior written consent of the Coordinator, Procurement Services, Amador County Office of Education.
10. **FORCE MAJEURE CLAUSE:** The parties to the agreement shall be excused from performance during the time and to the extent that they are prevented from performing by act of God, fire, strike, loss, accident, or any other cause beyond the control of the parties, provided that satisfactory evidence is presented and the failure to perform is not due to the fault or neglect of the Bidder.
11. **FEDERAL OR STATE REGULATIONS:** The Bidder's proposal and any Contract entered into are subject to all applicable statutes of the United States or of the State and all applicable regulations and orders of the federal or State governments now in effect or which shall be in effect during the period of such Contract.
12. **INDEPENDENT CONTRACTOR:** In performance of the services, duties and obligations assumed by the Bidder, it is mutually understood and agreed that the Bidder, including any and all of the Bidder's officers, agents, and employees, will at all times be acting and performing in an independent capacity and not as an

officer, agent, servant, employee, joint venture, partner, or associate of the County Office.

AMADOR COUNTY OFFICE OF EDUCATION BIDDING INSTRUCTIONS AND CONDITIONS

Bidder agrees that any and all persons performing any services and/or work whatsoever contemplated by this Contract and/or related or incidental thereto, shall be an employee of the Bidder and Bidder shall, by way of example but not by way of limitation, withhold federal and state income taxes as well as the required employee social security contribution of each said person. Bidder shall comply with all laws and regulations regarding employees, and Bidder shall pay and/or contribute its required share as the employer of said persons.

Bidder acknowledges the fact that it is an independent contractor and is in no way to be construed as an employee of the County Office, nor are any of the persons employed by the Bidder to be so construed. Bidder shall hold harmless and indemnify the County Office and the Board of Education, officers, and employees from every claim and demand relating to Bidder's status as an independent contractor.

13. **HOLD HARMLESS CLAUSE:** The Bidder shall hold harmless and indemnify the County Office and the Board of Education, officers, and employees from every claim or demand which may be made by reason of:

Injury to person or property sustained by the Bidder or by an individual, firm, or corporation in relation to the bidder's performance under the Contract. This requirement to hold harmless and indemnify the County Office, its employees and the Board of Education is required whether caused by an intentional act, negligence, default or omission of the Bidder or of any person, firm, or corporation directly or indirectly employed by the bidder in connection with the Bidders' performance under this contract.

The Bidder, at his own risk and expense, shall defend any legal proceeding or claim that may be brought against the Board of Education or the County Office, its officers, and employees. The Bidder will also satisfy any judgment that may be rendered against the Board of Education, the County Office, its officers or employees for injuries or damages sustained in connection with his performance under the Contract, including those related to Bidder's independent contractor status.

14. **INSURANCE:**

Comprehensive General Liability: During the term of the Contract, Bidder shall maintain comprehensive general liability insurance of no less than two million dollars (\$2,000,000) single limit per occurrence, issued by an admitted insurer or insurers and defined by the California Insurance Code. The Amador County Office of Education, its officers, employees, and agents are to be named as additional insured under the policy. Proof of coverage shall be provided to the County Office on or before the effective date of the Contract. All required written

endorsements naming ACOE as an additional insured under the insurance policy shall be provided to ACOE.

AMADOR COUNTY OFFICE OF EDUCATION BIDDING INSTRUCTIONS AND CONDITIONS

Professional Liability Insurance: During the term of the Contract, Bidder shall maintain Professional Liability (Errors and Omissions) insurance with limits no less than one million (\$1,000,000) per occurrence or claim, two million (\$2,000,000) aggregate. Proof of coverage shall be provided to the County Office on or before the effective date of the Contract.

Workers' Compensation: During the term of the Contract, Bidder shall fully comply with the terms of the law of California concerning Workers' Compensation. Said compliance shall include, but not be limited to, maintaining in full force and affect one or more policies of insurance to insure against any liability Bidder may have for Workers' Compensation.

15. **INVOICE AND PAYMENTS:** Unless otherwise specified, Bidders shall render invoices in triplicate for materials delivered or services performed. Invoices shall be submitted under the same firm name as shown in the Contract.
16. **PERMITS AND LICENSES:** The Bidder and all of its employees or agents shall secure and maintain in force such licenses and permits as are required by law in connection with the furnishing of materials, articles, or services listed herein. All operations and materials shall be in accordance with the requirements of the law.
17. **EQUAL EMPLOYMENT OPPORTUNITY:** In connection with the execution of this Contract, the Bidder will not engage in, nor permit such unlawful discrimination in employment of persons based on the actual or perceived race, religious creed, color, national origin, nationality, ethnicity, ethnic group identification, ancestry, age, marital status, pregnancy, physical or mental disability, medical condition, genetic information, gender, gender identity, gender expression, sex, or sexual orientation, in accordance with all applicable federal and State laws and regulations.
18. **DRUG FREE WORKPLACE:** The Bidder shall maintain a drug-free workplace in accordance with the California Government Code.
19. **NON-COLLUSION:** Each bid must be submitted with a fully completed Non-Collusion Declaration on the form provided herein.
20. The bid takes into account all potential and foreseeable contingencies.

AMADOR COUNTY OFFICE OF EDUCATION BIDDING INSTRUCTIONS AND CONDITIONS

SPECIAL CONDITIONS

1. **AWARD OF BID:** The Amador County Office of Education realizes that the various Bidders of an **AUDIT PROPOSAL** invited to bid differ considerably in concept, design, structure, methods, and materials of fabrication and finish. Although the County Office reserves the right to reject any and all bids or to waive any irregularities or informalities in any bid or in the bidding, the award will be made to the responsive/responsible Bidder whose bid represents, in the County Office's evaluation and judgment, the most advantageous combination of value to be delivered per dollar bid. Responsiveness/responsibility of the Bidder will be determined by an evaluation that the Bidder is:
 - a. Qualified by experience to be a competent agency for services as put forth in this bid and meets the requirements of the County Office; and
 - b. Financially responsible to complete the project as proposed.
2. **ADDENDA OR BULLETINS:** Any addenda or bulletins issued by the County Office during the time of bidding shall become a part of the bid and contract documents.
3. **A PRE-PROPOSAL CONFERENCE** will not be held on this bid.

AMADOR COUNTY OFFICE OF EDUCATION PROPOSAL FOR ANNUAL AUDIT

The Amador County Office of Education, Jackson, California, requests sealed proposals to be submitted for the following purpose and in accordance with each of the following conditions:

1. **PURPOSE:** The purpose of this Request for Proposal (RFP) is to provide the Amador County Office of Education (County Office) with an audit resulting in an opinion of the fairness of presentation of the financial statements of the County Office and on their conformity with auditing standards generally accepted in the United States of America for the fiscal years ending June 30, 2017, June 30, 2018, and June 30, 2019, subject to the auditor's satisfactory performance in the prior year. Upon mutual agreement, the contract can be extended up to two additional years. In addition to expressing an opinion on the financial statements, the auditor shall submit all reports required by applicable standards listed in the *Audit Requirements* section of this Request for Proposals.
2. **DUE DATE: *October 28, 2016, at 217 Rex Avenue, Jackson, California 95642*** and will be publicly opened and read at that time. Particular attention to ensure that the proposal is properly addressed should be undertaken, as the County Office is not responsible if the proposal does not reach the specified destination by the appointed time. All proposals become property of the County Office and are considered an irrevocable offer for ninety (90) days following the scheduled date and time set for the bid opening.

A sealed proposal may be submitted prior to the due date by mailing to:

**Attn: Tim Zearley
Amador County Office of Education
217 Rex Avenue
Jackson, CA 95642**

Any questions prior to the date of submittal may be directed to:

Nancy Kohlman
Director, Financial Services
(209) 257-5333

3. **DESCRIPTION OF THE COUNTY OFFICE AND RECORDS TO BE AUDITED:**
As of June 30, 2016, the County Office reported an annual attendance of 220 and its annual County School Service Fund expenditures were approximately \$11,177,000. All governmental funds are accounted for on the modified accrual basis. As of the date of this RFP, the County Office is not aware of any accounting system and/or internal control problems.

AMADOR COUNTY OFFICE OF EDUCATION PROPOSAL FOR ANNUAL AUDIT

For the fiscal year ended June 30, 2017, the funds and account groups operated by the County Office include the following:

- County School Service Fund
- Child Development Fund
- Special Reserve Fund
- County School Facilities Fund
- Retiree Benefits Fund

During the proposal process, accounting records and prior years' audit reports are available for review by appointment by contacting **Nancy Kohlman, Director, Financial Services, at 209-257-5333.**

4. **AUDIT REQUIREMENTS:** The audit and report must comply with all applicable standards including, but not limited to:

- Auditing standards generally accepted in the United States of America
- Accounting principles generally accepted in the United States of America
- General Accounting Office Standards for financial and compliance audits
- Governmental Auditing Standards
- California Education Code
- Standards and Procedures for audits of California K-12 Local Education Agencies (i.e., 2014-15 Guide for Annual Audits of K-12 Education Agencies and State Compliance Reporting)
- U.S. Office of Management and Budget Circular A-133, Audits of States, local governments and non-profit organizations
- California School Accounting Manual
- Any current and applicable GASB pronouncements
- The Williams Settlement

The auditor will be responsible for setting up and conducting an exit conference with the appropriate County Office personnel. The auditor will meet with the Audit Committee to review the financial statements. A formal presentation to the Board may be required. These activities should be anticipated as part of your proposal. The auditor will be responsible for submitting the report to the State Controller's Office, the Department of Education, and any other agencies as required. In addition, the County Office will require 20 bound copies of the audit report prior to the State-imposed deadline of December 15 for each year audited.

AMADOR COUNTY OFFICE OF EDUCATION PROPOSAL FOR ANNUAL AUDIT

5. **REPORTS REQUIRED:** The following reports and/or specific representations are required to comply with above cited regulations. The accounting firm will be responsible for issuing all the following reports and making all such representations in a timely and efficient manner:
- A. The audit report shall state that the audit was made in accordance with Government Auditing Standards and auditing standards generally accepted in the United States of America.
 - B. The audit report, performed pursuant to Education Code Section 41020, shall include all components required in the Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.
 - C. The audit report shall include the independent auditor's report on compliance with requirements applicable to the First Five California Program and on internal control over compliance in accordance with a program specific audit.

Fees for the June 30, 2015 audit were \$18,350.

6. **BIDDER REQUIREMENTS:** The criteria used by the Audit Committee in selecting the auditor will be as follows:
- A. Only Certified Public Accounting firms are eligible for consideration.
 - B. The name, mailing address, and telephone number of the firm submitting the proposal and the name of the person who has the authority to legally bind the firm in a contract must be identified.
 - C. The firm to be retained must demonstrate its experience in performing similar California Public School Audits by providing a list of five (5) county office of education and school district references, of which all have been audit clients of the firm within the last two (2) years, and whose audit was similar in nature.
 - D. The firm must demonstrate its adherence to professional standards through the completion of the AICPA peer review process by providing an unqualified report issued within the last three (3) years.
 - E. The firm must provide resumes of all participants (at the in-charge and above levels) of the audit team. These resumes should detail their education, related experience (particularly with county offices of education), qualifications, and professional education.
 - F. The firm selected will have a record of timely completion of audits acceptable to the State Controller's Office.
 - G. The firm must include a description of its overall approach to the engagement and specific techniques that will be used. This description shall include a work plan, task timing, and phasing for completion of the contract.

AMADOR COUNTY OFFICE OF EDUCATION PROPOSAL FOR ANNUAL AUDIT

- H. The firm may provide descriptions of any other specialized services it is able to provide.
 - I. The firm must be listed in the State Controller's Certified Public Accountants Directory for K-12 Local Education Agency audits.
 - J. The firm's lead partner, partner with lead responsibility for the audit, or partner responsible for reviewing the audit has not performed audit services for the County Office in each of the last six fiscal years.
 - K. Each response will be reviewed prior to the selection process for completeness and adherence to format. A response will be considered complete if all requested sections are included in the proper order and properly completed.
7. **EVALUATION CRITERIA:** The proposals received will be evaluated according to the following criteria and percentages:
- A. Vendor cost **(20%)**
 - B. Vendor overall capabilities based on services offered and prior experience in county office of education and school district audits **(20%)**
 - C. Client references and/or citations from prior performance where services have been provided for projects of similar size and complexities **(15%)**
 - D. Client references and/or citations from prior performance where services have been provided specifically to county offices of education **(5%)**
 - E. Quote preparation, thoroughness, and responsiveness to the RFP requirements **(20%)**
 - F. Final committee interview **(20%)**
8. **COST:** The proposal shall provide a quotation of charges, including the following specific information about each staff level that will be involved in the audit: title, hours to be worked, cost per hour, and total cost. Each prospective contractor shall also detail all other items that will be charged to the County Office, including itemized travel charges, and include them in its total bid.
9. **SUBMISSION OF PROPOSAL:** The proposal shall be submitted on the form attached to this request with seven (7) copies of the requested information and any additional informational documentation you desire to include.
10. **AWARD:** A designated committee shall evaluate all proposals submitted. Qualified Bidders will be interviewed by a panel of individuals comprised of County Office management and outside parties. The award will be based upon services offered, prior experience in school and governmental organizations, availability of the Accounting firm, references, and fees quoted. The County Office reserves the right to reject any or all of the proposals submitted without obligation to any firm responding to this announcement.

**AMADOR COUNTY OFFICE OF EDUCATION
AUDIT AGREEMENT**

DATE: _____

PLACE: Jackson, California

PARTIES: AMADOR COUNTY OFFICE OF EDUCATION hereinafter referred to as "COUNTY", and _____, hereinafter referred to as "CONTRACTOR".

RECITALS:

- A. California Education Code Section 14500 et seq. and Section 41020 et seq. provide for an annual audit of all funds under the jurisdiction and control of the County Superintendent of Schools. The audits are to be made by a certified public accountant or a public accountant licensed by the California State Board of Accountancy.
- B. It is the intention of COUNTY to comply with the provisions of Education Code Section 14500 et seq. and Section 41020 et seq. to provide for an audit of the books and records of the Amador County Office of Education and to engage an audit firm for three (3) consecutive years, subject to satisfactory compliance in the prior year with the terms and conditions set forth herein.
- C. CONTRACTOR is a certified public accountant duly authorized to practice in the State of California and licensed as such by the California State Board of Accountancy. COUNTY desires to engage CONTRACTOR to audit all books and accounts of COUNTY for a period of three (3) consecutive years, subject to the terms and conditions described below, and CONTRACTOR desires to accept those conditions.

In consideration of the mutual covenants contained herein, the parties agree as follows:

- 1. Contract. COUNTY hereby contracts with CONTRACTOR and CONTRACTOR hereby contracts with COUNTY to audit all books and accounts of COUNTY in the matter and upon the conditions set forth in the Audit Agreement, the Request for Proposal for the Annual Audit of Funds, and the Bid Proposal (hereinafter collectively referred to as "the Agreement"). The relationship between COUNTY and CONTRACTOR shall be one of independent contract and not employment. CONTRACTOR shall have the right to control the manner and means by which services are performed. All payments to CONTRACTOR shall be fees for services rendered, not wages and not subject to the deductions required by law from wages.

AMADOR COUNTY OFFICE OF EDUCATION AUDIT AGREEMENT

2. Term. The term of the Agreement shall be for three (3) consecutive years, subject to CONTRACTOR's satisfactory compliance in the prior year with the terms and conditions of the Agreement, commencing upon execution of the agreement.

3. Audit Procedure. The audit shall be made in accordance with Education Code Section 41020 et seq. and Section 14500 et seq. and generally accepted auditing standards. It shall include, to the extent applicable, the audit procedures required by the Controller of the State of California (hereinafter referred to as "the Controller") as detailed in the publication of the Education Audit Appeals Panel entitled "Standards and Procedures for Audits of California Local Educational Agencies (hereinafter referred to as "the Audit Guide"), and such other publications on local educational audit procedures of the California Department of Education as have been, or shall be, issued during the period of the Agreement.

4. Audit Scope. The scope of the audit shall include all funds and accounts under the control or jurisdiction of COUNTY, including, but not limited to the following:
 - County School Service Fund
 - Child Development Fund
 - Special Reserve Fund
 - County School Facilities Fund
 - Retiree Benefits Fund

The periods to be audited shall be for each of the three (3) consecutive fiscal years beginning July 1, 2016 subject to satisfactory compliance with the Agreement by CONTRACTOR in the prior year as set forth in Paragraph 1 above.

When CONTRACTOR can and does place reliance upon the work of a state agency, another individual accountant or firm of public accountants or certified public accountants, CONTRACTOR shall state in his/her report the extent of such reliance and shall name the agency, accountant or accountants upon whose work he/she relies. Nothing in this paragraph shall be construed to limit the responsibility of CONTRACTOR or to obligate CONTRACTOR to accept or perform work that is not in compliance with this specification of the Agreement.

**AMADOR COUNTY OFFICE OF EDUCATION
AUDIT AGREEMENT**

5. Commencement of Audit. CONTRACTOR shall commence work on the audit as soon as practicable after execution of the Agreement. In no event shall CONTRACTOR commence work on the Agreement later than June 1 of the fiscal year being audited for the interim phase of the audit and October 15 following the end of the fiscal year being audited for the year-end phase of the audit. For example, for fiscal year 2016-2017, CONTRACTOR shall commence interim work no later than June 1, 2016 and year-end work no later than October 15, 2016.

6. Extra Work and Services. In the event that the circumstances indicate that a more detailed verification is required, in addition to that which would be sufficient under ordinary circumstances, the auditor agrees to notify the County Office in writing of all facts relative to extraordinary circumstances, together with a written estimate of the additional cost of work and services thereof. The hourly rate of compensation for such fees shall be the average cost per hour, plus out-of-pocket expenses, as set forth in the submitted proposal. No claims of the auditor for extra work or services shall be allowed or paid without prior written consent or approval of the County Office.

Throughout the year, the County Office requires additional services from the audit firm such as having auditors accessible to the County Office by providing telephone and written services for such purposes as answering accounting questions of an unusual nature, answering State or Federal agencies who might question some areas or comments contained in the audit report, and similar issues. These services shall be provided at no additional fee during the tenure of the contract.

7. Compensation.
 - A. CONTRACTOR agrees to provide all auditing services to be performed with the aid and assistance of such accountants and clerical employees as shall be employed and paid by CONTRACTOR. The total compensation to be paid for the audit for each fiscal year shall not exceed the amounts listed below (hereinafter referred to as "the maximum total amount"):

<u>Fiscal Year</u>	<u>Total Amount</u>
2016-2017	\$ _____
2017-2018	\$ _____
2018-2019	\$ _____

AMADOR COUNTY OFFICE OF EDUCATION AUDIT AGREEMENT

The average cost per hour for the audit for each fiscal year shall not exceed the amounts listed below (hereinafter referred to as “the average cost per hour”):

<u>Fiscal Year</u>	<u>Average Hourly Rate</u>
2016-2017	\$ _____
2017-2018	\$ _____
2018-2019	\$ _____

B. All compensation to CONTRACTOR shall be billed and paid for on a progressive basis as follows:

- (1) By the end of the first month following commencement of the audit, a billing will be made for up to ninety percent (90%) of the hours worked.
- (2) By the end of each succeeding month, until each annual audit is completed, a billing will be made for up to ninety percent (90%) of the hours worked. At the time the audit report is issued, the total amount billed to date may not exceed ninety percent (90%) of the maximum total amount to be billed for that fiscal year.
- (3) The final 10% billing for each fiscal year shall be deferred until the Controller certifies that the audit report conforms to the reporting provisions of the Audit Guide.
- (4) If the prior year’s audit report was not certified by the Controller as conforming to reporting provisions of the Audit Guide, fifty percent (50%) of the audit fee for each subsequent year of this agreement shall be withheld. **The agreement will be null and void if the CONTRACTOR or the CONTRACTOR’s firm or an individual employed by the CONTRACTOR to perform services under the agreement is declared ineligible to perform Local Educational Agency audits pursuant to Education Code Section 41020.5. The withheld amount shall not be payable unless payment is ordered by the State Board of Accountancy or the audit report for that subsequent year is certified by the Controller as conforming to reporting provisions of the audit guide.**

Initials – CONTRACTOR

Initials – COUNTY Representative

AMADOR COUNTY OFFICE OF EDUCATION AUDIT AGREEMENT

In the event the Controller determines that the audit report is not in conformance with reporting provisions of the Audit Guide, no additional compensation shall be paid to the CONTRACTOR for additional audit services rendered to amend the audit report to bring it into compliance for certification by the Controller, unless such payment is otherwise ordered by the State Board of Accountancy.

8. Work Space. As a part of the consideration for this Agreement, COUNTY shall provide CONTRACTOR with adequate office facilities, exclusive of equipment, supplies or services, for the consummation of the work hereunder without additional charge to CONTRACTOR.
9. Reports. All audit reports for the 2016-2017 fiscal year and for each subsequent fiscal year, shall be developed and reported using a format established by the Controller, after consultation with the Superintendent of Public Instruction as required by law. The report shall include a statement that the audit was conducted pursuant to standards and procedures developed in accordance with California Education Code Section 14500 et seq., and a summary of audit exceptions and management improvement recommendations.

Copies of said reports shall be prepared, and filed by CONTRACTOR with each of the following offices and departments not later than December 15 following the end of the fiscal year for which the audit report is prepared in the format required by the respective entity:

- a. State Controller's Office – Audit Division
- b. Department of Education – School Business Services Division
- c. Federal Audit Clearinghouse
- d. Amador County Board of Education (45 bound copies)

For example, the audit report for the fiscal year ended June 30, 2016 is due on December 15, 2016.

Not later than two weeks prior to the finalization of the audit report, CONTRACTOR shall provide COUNTY's Assistant Superintendent, Business Services, or designee, with a management letter and an exit interview. In addition, the partner in charge of the audit report shall be available to present the report to the COUNTY's Board of Education not later than January 31.

10. Staffing. CONTRACTOR shall comply with all staffing requirements found in Education Code Section 41020(f).
11. Substantial Change in Auditing Standards. If there is a substantial change in the audit standards required by the California Education Code or the

**AMADOR COUNTY OFFICE OF EDUCATION
AUDIT AGREEMENT**

Controller which either increases or decreases the amount of work necessary to comply with the completion of annual audit reports as specified herein, the parties agree that either party may, after giving written notice to the other party, terminate the Agreement provided as such notice is received by the other party no later than March 15 of the year in which the audit is to be performed.

- 12. California Law. The Agreement shall be construed in accordance with and governed by the laws and decisions of the State of California.
- 13. Severance. The unenforceability, invalidity, or illegality of any provision of the Agreement shall not render the other provisions of the Agreement unenforceable, invalid, or illegal.
- 14. Entire Understanding/Headings. The Agreement sets forth the entire understanding between the parties with respect to the matters provided for herein and supersedes all prior agreements, covenants, arrangements, communications, representations or understandings, whether oral or written, by either party. Headings at the beginning of each numbered paragraph of the Agreement is solely for the convenience of the parties and is not a part of the Agreement.
- 15. Successors. The Agreement shall be binding on and inure to the benefit of the parties and their successors.
- 16. Notices. All communications, notices, and demands of any kind which either party may give to or serve upon the other party shall be made in writing and either delivered personally or sent by first class mail, postage prepaid to the address set forth below. Any such notice shall be presumed to have been received by the addressee forty-eight (48) hours after posting in the United States mail. Either party may change its address by giving the other party written notice of its new address.

To the COUNTY: Amador County Office of Education
 Assistant Superintendent, Business Services
 217 Rex Avenue
 Jackson, California 95642

To the CONTRACTOR: _____
 Firm Name

 Address

 City State Zip

**AMADOR COUNTY OFFICE OF EDUCATION
AUDIT AGREEMENT**

- 17. Working Papers. For the winning bidder, working papers shall be retained by the auditor for the period of three (3) years after final payment under this agreement is made, unless otherwise specified by the County Office. Such working papers shall be available for review and audit by the County Office, representatives of the federal and/or State governments and other individuals designated by the County Office.

- 18. Termination: The County Office hereby reserves the right to terminate this contract at any time. In the event of such termination, the Auditor shall be paid the reasonable value of all services rendered up to the date of such termination as may be determined by the County Office, and the Auditor hereby expressly waive any and all claims for damages or compensation arising under this contract, except as set forth herein, in the event of such termination.

Executed this _____ day of _____, 2016 at Jackson, California

AMADOR COUNTY OFFICE OF EDUCATION

BY: _____

Title: _____

CONTRACTOR

BY: _____

Title: _____

**AMADOR COUNTY OFFICE OF EDUCATION
PROPOSAL SUMMARY**

Total amount of bid excluding State or county sales or use tax, if any, is

_____ Dollars (\$ _____)

Dated: _____, 2016

FIRM NAME: _____

BY: _____

ADDRESS: _____

CITY, STATE, ZIP: _____

TELEPHONE: () _____

FAX: () _____

The Bidder is (Check One): Corporation
 Partnership
 Sole Proprietorship

If the Bidder is a Corporation, the bid should be signed with the name of the Corporation by an officer authorized to execute a bid on behalf of the Corporation. This Corporation is organized and existing under and by virtues of the laws of the State of _____.
Federal Tax ID Number: _____.

If the Bidder is a Partnership, the bid should be signed with the name of the partnership by one of the partners.
Federal Tax ID Number: _____.

If the Bidder is unincorporated and a sole proprietorship, the bid should be signed with the name of the sole proprietor by that person.
Social Security Number: _____.

NON-COLLUSION DECLARATION

NON-COLLUSION DECLARATION TO BE EXECUTED BY BIDDER AND SUBMITTED WITH BID

The undersigned declares:

I am the _____ of _____, the party making the foregoing bid.

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

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

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on

_____ [date], at _____ [city],

_____ [state]."

_____ [signature]

_____ [title]

**AMADOR COUNTY OFFICE OF EDUCATION
PROPOSAL FORM – ANNUAL AUDIT**

Submitted herewith is our proposal to perform the annual audit for the Board of Education of the Amador County Office of Education for the fiscal years ending June 30, 2017, June 30, 2018 and June 30, 2019.

We propose to conduct the audit and submit the audit report in compliance with the instructions issued by the State Controller’s Office in the Standards and Procedures for Audits of California K-12 Local Educational Agencies. Following is a list of personnel, by classification, who will be assigned to this audit indicating the estimated number of hours and rate per hour.

<u>Classification</u>	<u>Hours</u>	<u>Rate</u>
Engagement Partner	_____	_____
Technical Review Partner	_____	_____
Manager	_____	_____
Supervising Accountant	_____	_____
In-Charge Accountant	_____	_____
Staff Accountant	_____	_____

The undersigned agrees to perform the audit specified at a total cost not to exceed:

- A. \$ _____ for the fiscal year beginning July 1, 2016 and ending June 30, 2017, which is based on an average hourly rate of \$ _____,
- B. \$ _____ for the fiscal year beginning July 1, 2017 and ending June 30, 2018, which is based on an average hourly rate of \$ _____,
- C. \$ _____ for the fiscal year beginning July 1, 2018 and ending June 30, 2019, which is based on an average hourly rate of \$ _____,

The audit will be performed in accordance with the requirements outlined in the “REQUEST FOR PROPOSALS FOR THE ANNUAL AUDIT” and will be performed by the personnel identified in the “Statement of Qualifications”. The firm will enter into an agreement with the Amador County Office of Education in the form submitted with this Request for Proposals.

Name of Accounting Firm

By: _____

Date: _____

Title: _____

**AMADOR COUNTY OFFICE OF EDUCATION
STATEMENT OF QUALIFICATIONS – ANNUAL AUDIT**

5. In addition to providing resumes, please indicate the experience of the firm's staff members who will be assigned to this audit in the areas of California county office of education and school district audits or other governmental agency audits. Please specifically identify those with county office of education experience at each level (in-charge and above):

6. Additional comments regarding the firm's qualifications:

7. In addition to the items above, bidder is responsible for submitting all other documentation and information necessary to meet the requirements under Section III - Proposal for the Annual Audit/#6 Bidder Requirements.

Name of Accounting Firm

By: _____

Date: _____ **Title:** _____