



Request for Proposal #19-01

Audit Services

February 20, 2019

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1. **INTRODUCTION**

Mesalands Community College (MCC) invites independent public accountants (offerors) to submit sealed proposals in accordance with the specifications contained in this Request For Proposal (RFP). The purpose of this procurement is to select an independent public accountant to provide specific audit services of the College for the Board of Trustees and the State Auditor. MCC prefers for this proposal to be a multi-year response. Offeror will need to indicate if their response is single or multi-year.

The RFP contains specific requests for information. In responding to the RFP, offerors are encouraged to provide any additional information they believe is relevant.

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

2. **TERMS AND CONDITIONS**

- a) **TERM:** MCC reserves the right to procure the services as described in this RFP and enter into a one (1) year contract, plus subsequent one-year extensions, not to exceed a total of three (3) years. The College will determine which is most advantageous and in the best interest of the College.
- b) **NON-APPROPRIATION:** The College'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 College does not appropriate funds for the continuation of this procurement, this procurement will terminate upon written notice of that effect to the Contractor. The College's determination that sufficient funds have not been appropriated is firm, binding, and not subject to review.
- c) **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.
- d) This procurement in no manner obligates Mesalands Community College until a valid signed contract and/or Purchase Order is fully executed.
- e) The College reserves the right to eliminate any Offeror who submits incomplete or inadequate responses or is not responsive to the requirements of this RFP.

3. SEQUENCE OF EVENTS

Event	Date
a. Release of RFP	February 20, 2019
b. Submission Deadline of Proposals	March 13, 2019
c. Evaluation of Proposals	March 18, 2019
d. Selection of Offeror	March 19, 2019
e. Approval by Board of Trustees	April 16, 2019
f. Contract Approval	By the State Auditor

The selection date is subject to extension at the discretion of the MCC Vice President of Administrative Affairs. The effective date of the contract is tentative; it is dependent on the selection date, the length of time required for contract negotiation and the length of time for processing the contract.

The events identified in the schedule above are briefly described.

a. Release of RFP

Notice of this RFP will be published at least once in the Quay County Sun and the Albuquerque Journal. The RFP will be available on the Mesalands Community College website at www.mesalands.edu/rfp and emailed to firms and individuals upon request.

Prospective offerors may request copies and direct questions about the RFP by 5 p.m. on Thursday, March 7, 2019 to:

Ms. Amanda Hammer
Vice President of Administrative Affairs
911 South Tenth Street
Tucumcari, NM 88401
amandah@mesalands.edu or (575) 461-4413, extension 182

b. Submission of Proposal

One original and four (4) copies of the proposal and supporting documentation shall be submitted to MCC. Proposal must be in the format specified in section 5. Proposal must be signed, and the authority of the individual signing must be

stated on the proposal. Supporting documentation that is submitted will not be returned to the offeror.

The deadline for receipt of proposals for the MCC Audit Services is March 14, 2019, at 5:00 p.m. local (MST) time. Proposals shall be submitted in sealed envelopes marked "Proposal for Audit Services."

Proposals should be delivered to the Vice President of Administrative Affairs Office where they will be date and time stamped upon receipt. Regular mail, express mail, courier, or hand delivery is acceptable. Facsimiles are not acceptable.

- All proposals must be addressed to:

Ms. Amanda Hammer
Vice President of Administrative Affairs
911 South Tenth Street
Tucumcari, NM 88401

- A proposal may be modified by a offeror prior to the deadline for submission. Written modification to the proposal must be sent to the above address. The sealed envelope shall be marked "Modification for Audit Services."
- A proposal may be withdrawn prior to the deadline for submission of proposals by delivering written notice to the person listed above.
- Any and all proposals (or modifications) not received by the proposal submission date and time will not be considered. No late proposals will be accepted under any circumstances, even if courier or delivery company is late. It is recommended to submit proposals early.
- MCC may, at its sole discretion, extend the time for submission of offers upon a finding that it is in the interest of the College to do so.
- Proposals will not be opened publicly and will not be open to public inspection until after the award of the contract. If a offeror wishes to make any part of a proposal confidential, that request shall be honored to the extent permitted by law.

c. Evaluation of Proposals

Proposals will be evaluated by a committee appointed by the Vice President of Administrative Affairs using the criteria listed in section 7. During the evaluation process, MCC may seek clarification from offerors. MCC may request a presentation.

d. **Selection of Offeror**

The offeror selected to perform the work will be notified in writing by MCC. MCC will also attempt to notify those not selected. Selection does NOT constitute an obligation to contract with the successful offeror and the College may subsequently reject any selected offeror's proposal.

c. **Approvals and Contract**

The Vice President of Administrative Affairs will follow the established procedures to have the Board of Trustees approve the committee's selection of the proposals at the regular board meeting in April and by the Higher Education Department. Once these approvals have been received, the contract will be initiated through the Office of the State Auditor.

4. **AMENDMENTS TO RFP**

If there are any amendments, by the College, to this RFP, they shall be in writing and shall be emailed to all firms which requested the RFP. Amendments shall be distributed with sufficient time to allow offerors to consider the amendments in preparing their proposals. If necessary, the deadline for submission of proposals may be extended by the amendment.

The written acknowledgment form emailed with the amendment shall be completed by the offeror and submitted with the proposal as evidence of receipt of the amendment.

5. **CANCELLATION OF RFP: REJECTION OF PROPOSALS**

MCC reserves the right to cancel this RFP at any time and for any reason.

Any and all proposals may be rejected in whole or in part when it is in the interest of MCC to do so. MCC shall not be responsible for the payment of any costs incurred by the offeror in the preparation of submission of a proposal.

The issuance of the RFP, the receipt of proposals or the selection of a firm or individual in no manner obligates MCC to the eventual purchase of services. This process is solely at the discretion of MCC and may be terminated without penalty or obligation at any time prior to the signing of a written contract.

6. **PROTESTS**

a) Any Offeror who is aggrieved in connection with a solicitation or award of an Agreement may protest to the Vice President of Administrative Affairs 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 Vice President of Administrative Affairs, 911 South Tenth Street, Tucumcari, NM 88401.

- b) In the event of a timely protest under this section, the Vice President of Administrative Affairs and the College shall not proceed further with the procurement unless the Vice President of Administrative Affairs makes a determination that the award of Agreement is necessary to protect substantial interests of MCC (13-1-173 NMSA 1978).
- c) The Vice President of Administrative Affairs or her designee shall have authority to take any action reasonably necessary to resolve a protest of an aggrieved Offeror concerning a 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).
- d) The Vice President of Administrative Affairs or her 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.
- e) 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).

7. PROPOSAL FORMAT

Offerors shall organize their proposals as follows:

a. Letter of Transmittal

Include the following information:

- (1) Date of the proposal;
- (2) Name, address and telephone number of offeror;
- (3) Name and telephone number of primary contact for the offeror;
- (4) A signature of the offeror or of any officer or employee who certifies that he or she has the authority to bind the offeror;
- (5) A statement that the offeror, if awarded the contract, will comply with the contract terms and conditions set forth in this RFP and State of New Mexico Audit Contract.

- (6) A statement that the offeror's proposal is valid for ninety (90) days after the deadline for submission of proposals.
- (7) Cost for each identifiable element:
 - a. Financial Statement Audit;
 - b. Financial Statement Preparation in accordance with GASB;
 - c. Compilation services;
 - d. Other (specifically identify).
- (8) Firm Profile

b. Related Experience and Qualifications

Discuss prior experience and qualifications related to accomplishing the scope of work contained in section 6. This portion of the proposal should demonstrate the extent to which the offeror is qualified to perform the scope of work outlined in this RFP.

c. Personnel

Identify the on-site manager and team members who will be assigned to provide services under a contract, if offered, and the nature of the services each would be able to perform. Provide resumes or other background information for each of the individuals identified. Background information about auditors/accountants should list experience pertaining to the criteria listed in section 7.

8. SCOPE OF WORK

MCC seeks an independent public accountant to perform audit services for the College as requested by the Board of Trustees and the State Auditor. Such audit shall be conducted in accordance with generally accepted auditing standards, government auditing standards, the Uniform Guidance for Federal Awards Requirements (formerly known as the Federal Single Audit Act, OMB Circular A-133 (federal funds shall be audited on an organization-wide basis)), Requirements for Contracting and Conducting Governmental Audits, 2.2.2 NMAC Audit Rule 2019, and other applicable pronouncements as listed in 2.2.2 NMAC.

The Offeror will also prepare the financial statements for the College and assist with adjusting entries and reclassifying entries as necessary. The Offeror shall retain all working papers, audit programs, and other documents prepared or obtained during the course of the audit for a minimum period of three years from the date shown on the opinion letter of the audit report, or long if requested by the federal cognizant audit agency or the State Auditor. The Offeror shall agree to make all papers available upon request during this period for the use of the College or by any federal agency if requested.

In conjunction with the above audit services, the Offeror shall be available for routine consultations and meetings with management or the Board during the year to discuss matters of concern about accounting transactions and general issues related to accounting, financial systems, and tax compliance.

The College staff will be available to produce needed audit schedules and confirmations on a timely basis. For on-site work, the College will provide workspace with secure internet connection, access to a copier and facsimile machine.

9. EVALUATION

The responsible offeror whose proposal is most advantageous to MCC shall be selected to perform the services. The weight to be given to each of the evaluation factors is set forth below. The inclusion of cost as a factor is not intended to require the College to select the lowest cost proposal.

Please structure and number your response in the same sequence as the Audit Contract Proposal Evaluation Form Part One and Two.

Audit Contract Proposal Evaluation Form Part One		
Evaluation Criteria	Possible Points	Points this RFP
Section 1. Capability of Firm		
A. The firm has the resources to perform the type and size of audit required. # of firm team members _____ Total audit hours _____	0-5	
B. Quality control reviews 1. Peer review results (obtain most recent copy). External quality control review report including letter of comments – Opinion received _____ Unqualified 6 – 10 Qualified 1 – 5 If Disclaimer of Adverse Opinions received STOP HERE FIRM DOES NOT QUALIFY	0-10	
A. Results of reference checks and agency's prior experience with firm (check should include timeliness, planning, technical expertise, etc.)	0-10	
B. Agency's prior experience with the firm.	0-3	
C. Organization and completeness of proposal or bid	0-2	
Section I Total (30 maximum)		
Section II Work Requirements & Audit Approach		
A. Knowledge of audit objectives, agency needs, and product to be delivered.	0-5	
B. Proposal contains a sound technical plan and realistic estimate of time to complete by the deadline established by the Office of the State Auditor and the Audit Rule. Start Date _____ End Date _____	0-5	
C. If the proposal is for a multi-year contract, approach for planning and conducting the work efforts of subsequent years.	0-5	
Section II Total (15 maximum)		
Section III Technical Experience		
A. Governmental and Higher Education audit experience of on-site manager: 1. GASB 34, 35, 68, 75, and 77 experience 2. Proposal contains evidence of experience with Uniform Guidance for Federal Awards Requirements including as recent as possible references. 3. Firm History including litigation history, contract amendment history, and/or any reports rejected by OSA for the last 5 years.	0-10 0-10 0-10	
B. Attendance at continuing professional education seminars or meetings on auditing, accounting and regulations directly related to state and local government audits and the agency.	0-5	
Section III Total (40 maximum)		
Section IV Firm Strengths or Weaknesses		
Specify _____ _____	-5 to 5	
Section IV Total (5 maximum)		
TOTAL PART ONE (90 maximum)		

Audit Contract Proposal Evaluation Form Part Two						
Breakdown	1 st Year FYE 6/30		2 nd Year FYE 6/30		3 rd Year FYE 6/30	
	Hours	Cost	Hours	Cost	Hours	Cost
Financial Statement Audit	_____	\$_____	_____	\$_____	_____	\$_____
Uniform Guidance for Federal Awards	_____	_____	_____	_____	_____	_____
Financial Statement Preparation	_____	_____	_____	_____	_____	_____
Other (specified)	_____	_____	_____	_____	_____	_____
SUB TOTAL	_____	_____	_____	_____	_____	_____
Gross Receipts Tax (current rate)		_____		_____		_____
TOTAL COMPENSATION		\$_____		\$_____		\$_____

New Mexico Resident Business Preferences: (limited to one price discount per NMSA 13-1-21)		
<p>A. Veteran New Mexico Resident Business Preference: Offeror shall include a copy of their Resident Veteran Certificate issued by State of New Mexico Taxation & Revenue Department (with verified annual revenues stated)</p> <ol style="list-style-type: none"> 1. Resident Veteran Business with annual revenues of \$1 million or less receives 10% discount 2. Resident Veteran Business with annual revenues of more than \$1 million receives 8% discount 3. Resident Veteran Business with annual revenues of \$5 million or more receives 7% discount <p>B. New Mexico Resident Business Preference: Offeror shall include a copy of their In-State Certificate issued by State of New Mexico Taxation & Revenue Department</p> <ol style="list-style-type: none"> 1. Resident Business receives 5% discount 	Up to 10%	Discount applied to this proposal
Cost with discount if applicable:	\$_____	
(Lowest Cost Proposal / Subtotal of this Proposal) x 10 = points \$_____ / \$_____ = _____ _____ * 10 = _____	0 - 10	
Multi-Year Proposal: <input type="checkbox"/> Yes (_____ year of _____ year proposal) <input type="checkbox"/> No		
Score:	Maximum	
Part One	90	
Part Two	10	
FINAL SCORE	100	

Note: FAILURE to adequately address and meet the above requirements may be cause for the proposal to be deemed non-responsive by the procurement officer.

FORM A: CAMPAIGN CONTRIBUTION DISCLOSURE FORM

Pursuant to NMSA 1978, §13-1-191.1 (2006), any person 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 offeror must disclose whether they, a family member or a representative of the prospective offeror 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 offeror submits a proposal or, in the case of a sole source or small purchase contract, the two years prior to the date the offeror signs the contract, if the aggregate total of contributions given by the prospective offeror, a family member or a representative of the prospective offeror to the public official exceeds two hundred and fifty dollars (\$25) over the two year period.

Furthermore, the state agency or local public body shall void an executed contract or cancel a solicitation or proposed award for a proposed contract if: 1) a prospective offeror, a family member of the prospective offeror, or a representative of the prospective offeror 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 offeror fails to submit a fully completed disclosure statement pursuant to the law.

THIS FORM MUST BE FILED BY ANY PROSPECTIVE OFFEROR 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 offeror 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 federal, 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.

“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.

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

“Prospective offeror” means a person who 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 qualifies for a sole source or a small purchase contract.

“Representative of a prospective offeror” 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 offeror.

DISCLOSURE OF CONTRIBUTIONS FOR: _____
Business Name

Contribution Made by: _____

Relation to Prospective Offeror: _____

Name of Applicable Public Official: _____

Date Contribution(s) Made: _____

Amount(s) of Contribution(s) _____

Nature of Contribution(s) _____

Purpose of Contribution(s) _____

– 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

Title (position) _____ Date _____

**FORM B: CONFLICT OF INTEREST AND DEBARMENT/SUSPENSION
CERTIFICATION FORM**

As utilized herein, the term "Vendor" shall mean that entity submitting a proposal to Mesalands Community College 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 of trustee of Mesalands Community College (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 Mesalands Community College employee, Board of Trustees 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 name(s) of any Mesalands Community College 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 Mesalands Community College's Vice President of Administrative Affairs 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 of 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.

**FORM B: SIGNATURE PAGE FOR CONFLICT OF INTEREST AND
DEBARMENT/SUSPENSION CERTIFICATION FORM**

Signature: _____

Name of Person Signing (typed or printed): _____

Title: _____ Date: _____

Name of Company (typed or printed): _____

Address: _____

City/State/Zip: _____

Telephone: _____

FORM C: STATEMENT OF CONFIDENTIALITY

The undersigned employee of/subcontractor to _____, hereinafter referred to as "Offeror" and/or "Contractor", agrees, during the RFP process, and during the term of the Contract between Contractor and the Mesalands Community College (MCC) and forever thereafter, to keep confidential all information and material provided by MCC or otherwise acquired by the employee/subcontractor, excepting only such information as is already known to the public, and relating to any client, vendor, or other party transacting business with MCC, and not to release, use or disclose the same except with the prior written permission of MCC. This obligation shall survive the termination or cancellation of the Contract between Contractor and MCC, or of the 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 MCC, a client or customer of MCC, or to the owner of such information, inadequately compensable in damages and that, accordingly, MCC 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

Offeror Business Name

Date