

REQUEST FOR PROPOSAL FOR CONTRACTED AUDIT SERVICES

Our Board of Trustees has indicated a desire to solicit proposals for the award of a contract for independent audit services. Proposals may be submitted for a one-year, two-year or three-year service period. The District reserves the right to accept any one of these time periods or to reject all proposals. Your company is one of the firms being invited to submit a proposal as defined below:

1. The auditor shall examine and audit all funds, books, records, accounts, financial statements, attendance procedures, student body funds and all funds under the control of the Board of Trustees of the Glendale Community College District including the Glendale College Foundation. This examination shall be made in accordance with generally accepted auditing standards and shall include such tests of the accounting records and such other auditing procedures as the auditor considers necessary. The auditor's report shall include (1) a statement that the audit was conducted pursuant to standards and procedures developed in accordance with Education Code Section 84040.5 and (2) a summary of audit exceptions and management recommendations for improvement. Proposals may be submitted for the period beginning July 1, 2022 and ending June 30, 2024 only, or also for the 2022-23 and the 2023-24 fiscal years.

The audit shall include minimum State requirements of those prescribed by the Department of Finance, State of California, as outlined in the latest edition of their publication entitled *Standards and Procedures for Audits of California Community Colleges* under Section 84040 of the Education Code of the State of California, and the *California Community Colleges Contracted Audit Manual*, issued by the California Community College's Chancellor's Office.

The audit shall include minimum federal accounting and compliance requirements as required in the publications; *Government Auditing Standards*, issued by the Comptroller General of the United States, and Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, issued by the U.S. Office of Management and Budget as issued pursuant to the Single Audit Act Amendments of 1996.

2. The auditor shall also provide a financial and compliance audit of federal student financial assistance programs which shall conform at a minimum to the standards required by those funding agencies such as, but not limited to, the most current edition of *Audit Guide Student Financial Assistance Programs*, U.S. Department of Education.

3. One sealed copy of the proposal shall be received in the Controller's Office, Glendale Community College District, 1500 North Verdugo Road, Glendale, California 91208, to Rocio Maldonado, up to, but not later than 4:00 p.m., April 4, 2022. The proposal must be signed in the name of the auditor and must bear the signature of the person authorized to sign proposals on behalf of the audit firm. In the alternative, email submission is acceptable to Rocio Maldonado at rmaldonado@glendale.edu by the date and time set forth above. A proposal summary sheet is attached and should be included with the proposal.
4. No auditor may withdraw their proposal for a period of thirty (30) days after the proposal submission date.
5. The District reserves the right to reject any or all proposals, or to waive any irregularity or informality on a proposal. Award of a contract, if made by the Board of Trustees, will be based upon a comprehensive review and analysis of each proposal and the estimated costs. The District will be the sole judge of the merits of the Proposal as well as the quality of the services proposed to meet the needs of the District. The auditor shall abide by the decision of the District.
6. This Request for Proposal shall not be construed to create an obligation on the part of the District to enter into a contract with any audit firm. This request is an information solicitation of proposals only. It is not intended nor is it to be construed as the engaging in formal competitive bidding pursuant to any statute, ordinance, policy or regulation.
7. This Request for Proposal shall not be construed to serve as the basis for a claim for reimbursement for expenditures related to the development of a proposal.
8. The audit shall be completed and the audit report shall be delivered in accordance with time requirements as specified in the *Contracted District Audit Manual*, issued by the California State Chancellor's Office. Thirty (30) copies of the audit report shall be rendered to the District. In addition, copies will be filed with all applicable governmental units.
9. The auditor may request from the District an extension thirty (30) days before the due date. If such an extension is to be requested, the auditor shall provide a reason(s) for the delay.
10. Working papers shall be retained by the auditor for a period of three (3) years, 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 designated by the District.

11. The auditor shall indicate the name of the person who will manage the audit services, the senior auditor, and other staff who will perform the audit and provide a brief resume of their background, training and experience with emphasis on audits of a similar nature and scope.
12. The auditor shall provide a list of clients for whom the firm has provided auditing services in the past two (2) years. Indicate the scope of the audits performed for each of the referenced clients and include the client's name, address, telephone numbers, and appropriate contact person. The auditor has the option of including all or a representative sample of clients. Referenced clients must include school districts or community colleges, with a copy of the most recent audit report completed for at least one referenced client. The District may contact each of the referenced clients.
13. The auditor shall state the maximum annual cost of the audit on the Audit Proposal Summary Sheet attached. In the event that circumstances disclosed by the audit indicate that more detailed verification is required in addition to that which would be sufficient under ordinary circumstances, the auditor agrees to provide the Board of Trustees with all ascertainable facts relative to the extraordinary circumstances together with an estimate of the additional cost.
14. The auditor shall thoroughly examine this Request for Proposal. The submission of a proposal shall be taken as evidence of compliance with the request. If the auditor discovers any ambiguity, conflict, discrepancy, omission or other errors in this Request for Proposal, they shall immediately notify the District of the error and request modification or clarification. Clarifications shall be given by written notice to all auditors participating in the Request for Proposal.
15. Questions which may arise shall be directed to Amir Nour. Accounting records and other pertinent documents will be available at the District Controller's Office, 1500 North Verdugo Road, Glendale, California, 91208. A review of the documents with individual auditor representatives and to answer any questions regarding the documents and/or accounting systems can be arranged upon request.
16. The District reserves the right to reject any or all proposals received in response to the Request for Proposal or to negotiate separately with any auditor when it is determined to be in the best interest of the District to do so.

17. In accordance with the provisions of Section 3700 of the Labor Code of the State of California, the auditor shall sign and file with the District a Contractor's Certificate Regarding Workers' Compensation Insurance before performing the work to be done.
18. The auditor shall take, and maintain during the term of the Agreement, such general liability and property damage insurance as is required to protect the auditor and the District from any and all actions, suits, or other proceedings which may arise as a result of the work performed by the auditor pursuant to the Agreement with the District

The auditor shall hold harmless and indemnify the District and all officers, agents, employees, and members of the District from and against any such actions, suits or other proceedings.

While performing services pursuant to this Agreement, the auditor is an independent contractor and not an officer, agent, or employee of the District.
19. Open communication shall be maintained. The District shall be kept informed in an ongoing manner of the progress of the audit. Any problems encountered shall be made immediately known to the District Business Office.
20. If the auditor requires that schedules, worksheets or similar documentation be prepared by the District staff in order to facilitate the audit, it shall be made known at the time the proposal is submitted.
21. Two (2) copies of a rough or tentative draft of the audit shall be prepared for discussion purposes during the exit interview, which shall be scheduled on or before November 30, 2022.
22. The auditor selection will be recommended to the Board of Trustees on or before April 19, 2022. Contract award shall be no later than April 30, 2022.

Our 2021-2022 Audit Report is available in the District Business Office for review. If you are interested in reviewing this document or have any questions, please contact me at (818) 551-5208 or via email amir@glendale.edu.

Amir Nour
Controller
1500 N Verdugo Rd
Glendale CA 91208

Glendale Community College District Audit

Proposal Summary Sheet

	2021-22	2022-23	2023-24
1. Financial audit of all funds including The General Funds, Special Revenue Funds, Capital Project Funds, Agency Funds, etc. Including Associated Student Funds.	\$ _____	\$ _____	\$ _____
2. Financial audit of the College Foundation	\$ _____	\$ _____	\$ _____
3. Bond Audit (Measure G)	\$ _____	\$ _____	\$ _____
4. Bond Audit (Measure GC)	\$ _____	\$ _____	\$ _____
Total	\$ _____	\$ _____	\$ _____

Special audit work, as requested by the District, would be performed at the following hourly rates:

Clerical	\$ _____	\$ _____	\$ _____
Staff Accountant	\$ _____	\$ _____	\$ _____
Senior Accountants	\$ _____	\$ _____	\$ _____
Supervisors	\$ _____	\$ _____	\$ _____
Managers	\$ _____	\$ _____	\$ _____
Partners	\$ _____	\$ _____	\$ _____

Attach additional explanatory information as required to fully respond to this Request for Proposal and to provide additional clarification of conditions proposed.