

COWLEY COUNTY COMMUNITY COLLEGE

Procurement Services/
Finance and Administration
125 S. Second Street
Arkansas City, KS 67005
Phone (620) 441-5207

REQUEST FOR PROPOSALS #2017-003

FOR

Annual Financial Audit Services

Buyer: Dr. Gloria J. Walker, Vice President of Finance and Administration

Proposals Due: 5:00 p.m. on Monday, May 19, 2017
Cowley County Community College
Procurement Services/Finance and Administration
Galle-Johnson Hall, Room 208

Proposer's Company Name: _____

SECTION 1 - INSTRUCTIONS TO PROPOSERS

1-1 GENERAL

Cowley County Community College (the “College” or “CCCC”) is issuing this Request for Proposals (RFP) for the purpose of soliciting proposals for Annual Financial Audit Services. Proposers (also herein referred to as “Contractors”) will execute and submit all proposals in accordance with these instructions and the applicable provisions of the specifications.

Proposers or potential proposers who obtain this document from the College’s web site without receiving a formal invitation from the College’s Procurement Services to bid or submit a proposal are responsible for notifying the appropriate buyer that you have done so in order to be assured of receiving notification of addenda if any are issued. NOTE: It is the Proposer's responsibility to check for any addenda. Bids or proposals received by the College that do not include acknowledgement of addenda may be rejected.

1-2 SCOPE OF WORK

The College intends to contract for Annual Financial Audit Services.

1-3 SUBMISSION OF PROPOSALS

- a. Sealed proposals for Annual Financial Audit Services will be received at room 208, Galle-Johnson Hall, Cowley County Community College, 125 South Second Street, Arkansas City, Kansas 66210 until 5:00 p.m. on May 1, 2017, at which time the names of the proposers submitting proposals shall be recorded. Proposals received after the exact time specified for receipt will not be considered.
- b. **Proposal must be submitted in a SEALED envelope and CLEARLY IDENTIFIED with the Request for Proposals’ number, date and time of opening, and Proposer’s name and address. A electronic response response to this Request for Proposals does meet the requirement of a sealed proposal and will be accepted. If an electronic response is the chosen method of delivery, please put “RFP for Annual Financial Audit Service” in the subject line. A facsimile response response to this Request for Proposals does NOT meet the requirement of a sealed proposal and will NOT be accepted.** Attachment B should be completed and returned to the College’s Procurement Services if the Proposer is not submitting a proposal.
- c. Proposals must be submitted on the College’s forms provided in this proposal document, and must include either **one (1) unbound or hard copy** of proposal response signed in ink by a person authorized to commit Proposer to extend this offer. Please also submit **one (1) electronic copy** of the proposal response via email to gloria.walker@cowley.edu or on flash drive. Any alterations or corrections must be initialed by the Proposer.
- d. Proposals may be withdrawn by written request, any time prior to the scheduled closing time for receipt of proposals. Requests for modification must be in writing, executed by a person with authority, and submitted in a sealed manner as set forth above. Requests for withdrawal must be in writing, executed by a person with authority, or by facsimile or electronic mail notice subsequently confirmed in writing.
- e. All proposals shall be valid and constitute an irrevocable offer to contract on the terms and conditions contained in this Request for Proposals for ninety (90) days after opening, but **the College reserves the right to accept or reject proposals on each item or service separately or as a whole, to reject any or all proposals, to waive informalities or irregularities, and to contract in the best interest of the College.**
- f. Unless otherwise specified, only one price, brand, and/or model may be proposed for each item or service in this Request for Proposals. Proposers must determine their single best offering based on the quality specified. **Proposals not conforming to this requirement will be rejected.**
- g. Any time College Offices are closed on days other than scheduled holidays, any opening, pre-proposal conference, or other meeting or event related to this RFP scheduled for that day will be held on the next normal working day at the scheduled time. Any time opening hours of College Offices are delayed, openings will be delayed by the same amount of time; e.g., if an office opens two hours late, proposal responses will be opened two hours late. It shall be the Proposer’s responsibility for making themselves aware of these situations.

1-4 PRICING

- a. Except as otherwise provided, proposal prices must be firm and based on the units specified. The proposal price shall include everything necessary for the execution and completion of the Agreement including, but not limited to, furnishing all materials, equipment, management, superintendence, labor, and service, except as may be otherwise provided in the Agreement. Prices quoted on the proposal form shall include all freight and/or delivery charges. In the event of a discrepancy between the unit price and the total price, the unit price will govern and the total price will be adjusted accordingly. Proposer's signature on this proposal form guarantees that prices have not been arrived at through collusion with other eligible proposers and without effort to preclude the College from obtaining the lowest possible competitive prices. The proposal price shall not include any allowance for Kansas State sales or use tax.
- b. The College will evaluate the total price for the basic requirements with any option(s) exercised at the time of award. Evaluation of option(s) will not obligate the College to exercise the options(s).
- c. The College may reject an offer if it is materially unbalanced as to process for the basic requirements and the option quantities. An offer is materially unbalanced when it is based on prices significantly less than the cost for some work and prices that are significantly overstated for other work.

1-5 INTERPRETATION, CORRECTIONS, OR CHANGES

Proposers requesting any interpretations or clarifications of this document shall direct those questions in writing (preferably via electronic mail) to the College's Procurement Services Office at the address below **by no later than 5:00 p.m., Central Time, Monday, May 19, 2017:**

Dr. Gloria J. Walker
Cowley County Community College
Procurement Services/ Finance and Administration
125 South Second Street
Arkansas City, KS 67005
Telephone: (620) 441-5207
Fax: (620) 441-5567
E-mail: gloria.walker@cowley.edu

Procurement Services/Finance and Administration is the first and only point of contact on all matters related to the procedures associated with this Request for Proposals. If additional information is needed from any source, the College's Procurement Services/Finance and Administration will work with the Proposer and with the various offices of the College to gather that information.

Any interpretation, correction, or change in the Request for Proposals will be made by formal addendum issued by the CCCC Procurement Services/Finance and Administration Office and must be acknowledged by Proposer on the Proposal Response Certification (see "Attachment A" attached hereto and incorporated herein by this reference) of this Request for Proposals. Interpretations, corrections, or changes to the Request for Proposals allegedly made in any other manner will not be binding and no Proposer may rely upon any such interpretation, correction, or change.

1-6 PROPOSER'S REPRESENTATION

By submission of a proposal, Proposer represents that it has examined the Agreement documents and made an examination of the site or otherwise satisfied itself completely as to the provisions of the Agreement documents and site conditions, areas, and quantities.

1-7 QUALIFICATIONS OF PROPOSER(S)

Upon request by the College, the apparent successful Proposer(s) shall furnish documentation satisfactory to the College which confirms qualification requirements. Any conviction for a criminal or civic offense that indicates a lack of business integrity of business honesty which currently, seriously, and directly affects responsibility as a state contractor must be disclosed. This is to include (a) conviction of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or subcontract or in the performance of such contract or subcontract; (b) conviction under state or federal statutes of

embezzlement, theft, forgery, bribery, falsification or destruction of records, or receiving stolen property; (c) conviction under state or federal antitrust statutes; and (d) any other offense to be serious and compelling as to affect responsibility as a state contractor (see K.S.A. 75-37,103).

1-8 BASIS OF AWARD(S)

The College shall make the award(s) to the responsible Proposer(s) whose proposal(s) will be most advantageous to the College, in the College's sole discretion, with respect to price, conformance to the specifications, quality, and other factors as evaluated by the College. The College shall not in any event be required or constrained to award the Agreement(s) to the Proposer(s) proposing the lowest price(s). Nor shall the College be required to make any award whatsoever. The College may award Agreement(s) on the basis of initial proposals received, without discussion; therefore, each initial proposal should contain the Proposer's best terms from a cost and technical standpoint.

1-9 APPEAL OF AWARD

A Proposer aggrieved by the award of an Agreement may file an appeal in writing to the College's Vice President of Finance and Administration. The appeal must be received by the Vice President of Finance and Administration within five working days after the award is made, must describe the basis for the appeal, and must include all argument and evidence the Proposer wishes the Vice President of Finance and Administration to consider. Keeping track of the date an award is made is the responsibility of the Proposer(s).

1-10 PROPOSAL CONFIDENTIALITY

Each Proposer agrees that the contents of each proposal submitted in response to this Request for Proposals is confidential, proprietary, and constitutes trade secret information as to all technical and financial data, and waives any right of access to such proposals, except as provided for by law. Except as determined by the College's Procurement Services, in its sole discretion, no information will be given regarding any proposals or evaluation progress until after an award is made, except as provided for by law.

1-11 ORDER OF PRECEDENCE

To the extent that this Request for Proposal's terms, conditions, or provisions may be in conflict or be inconsistent, their order of authority shall be as follows: 1) Instructions to Proposers; 2) College General Terms and Conditions; 3) State of Kansas Department of Administration DA-146a (Rev. 06-12) Contractual Provisions Attachment; and 4) Specifications.

1-13 TERM OF AGREEMENT

The initial term of this agreement shall be one (1) year, commencing upon the date of execution by the College. The term of this agreement may, if mutually agreed upon in writing, be extended by one- (1)-year increments for a total of four (4) additional years, provided written notice of each extension is given to the Proposer at least thirty (30) days prior to the expiration date of such term or extension. In the event funding approval is not obtained by the College, this Agreement shall become null and void effective the date of renewal. During extension periods, all terms and conditions of this Agreement shall remain in effect.

SECTION 2 - INSTRUCTIONS FOR PREPARING PROPOSALS

2-1 GENERAL

To aid in the evaluation process, it is required that all responses comply with the items and sequence as presented in paragraph 2-2, RFP Response Outline. Paragraph 2-2 outlines the minimum requirements and packaging for the preparation and presentation of a response. Failure to comply may result in rejection of the response. The proposal should be specific and complete in every detail, prepared in a simple and straight-forward manner.

Proposers are expected to examine the entire Request for Proposals, including all specifications, standard provisions, and instructions. Failure to do so will be at the Proposer's risk. Each Proposer shall furnish the information required by the invitation. Periods of time, stated in number of days, in this request or in the Proposer's response, shall be in calendar days. Propose your best price on each item.

2-2 RFP RESPONSE OUTLINE

- A. Response Sheet: The proposal Response Sheet Attachment A shall be attached to the front of the proposal and shall contain the Proposer's certification of the submission. It shall be signed in ink by an official who has full authority to enter into an Agreement. Attachment B should be completed and returned to the College's Procurement Services if the Proposer is not submitting a proposal.
- B. Background and History: Describe the company, organization, officers or partners, number of employees, and operating policies that would affect this Agreement. State the number of years your organization has been continuously engaged in business.
- C. Financial Stability: Provide evidence of company's financial status and stability.
- D. Experience and Support: Describe Proposer's experience in performing the services requested in the RFP.
- E. Products/Services Costs: Include itemized costs for all components and features to be delivered. Costs should be identified as one-time or continuing. Purchase prices, lease prices, installation charges, and maintenance charges must be identified. All equipment prices must be stated as F.O.B. Destination, prepaid and allowed.
- F. References: Proposer shall provide a minimum of three (3) references including contact names, addresses, and phone numbers for whom Proposer is providing or has provided similar goods or services.
- G. Insurance: In addition to the General Requirements specified in Section 6-10.e., Proposer shall include evidence of existing insurance coverages consistent with those specified under Contractor's Insurance in Section 6-10.
- H. Warranties: Describe warranties provided by the manufacturer and the Proposer. Include discussions of any additional support provided after the sale.
- I. Proposer Exceptions: Describe any exceptions to the terms and conditions contained within this document, provided however, that proposed exceptions to the Form DA-146a Contractual Provisions Attachment shall NOT be binding on the College and shall NOT be incorporated into the final agreement. Add comments about the project of concern to the Proposer.
- J. Disclosure of Potential Conflict of Interests: Describe any circumstances or relationships held by the Contractor that constitute or could reasonable be perceived as a Conflict of Interest pursuant to the College's Conflict of Interests Policy 137.00 <http://www.cowley.edu/policy/policy137.html>.

SECTION 3 - TECHNICAL SPECIFICATIONS & BID FORM

3-1 DESCRIPTION OF THE COLLEGE AND RECORDS TO BE AUDITED

- A. Description of the College: Cowley County Community College was founded in 1922 and is a two-year comprehensive community college. The total expenditure budget for the fiscal year ending June 30, 2016 is in excess of \$21,000,000. The college has approximately 200 full-time and 150 part-time faculty and staff.

The 250 acre campus, which opened in 1922 with 2 buildings, is located near downtown Arkansas City, KS at South Second Street and Fifth Avenue. Today, there are 21 major buildings on the Arkansas City campus, and additional building in Winfield, Mulvane, and Wichita Kansas.

B. Fund Groups (number of active funds shown in parentheses):

1. Current Funds Unrestricted
 - a. General Operating (7 funds)
 - b. Auxiliary Enterprises (1 fund)
 - c. Ancillary Services (Educational Sales and Services (1 fund)
2. Current Funds Restricted (9 funds)
3. Loan Funds (1 fund)
4. Plant Funds
 - a. Investment in Plant (Capital Asset) (1 fund)
 - b. Construction (1 fund)
 - c. Special Building (1 fund)
5. Agency Funds (1 fund)

C. Federal Student Financial Aid Programs:

1. Federal PELL Grant Program
2. Federal Direct Student Loans
3. Federal Work Study Program
4. Federal Supplemental Educational Opportunity Grant Program

D. Other Federal Programs including Passed Through Kansas Board of Regents:

1. TRIO Student Support Services
2. TRIO Upward Bound Program
2. Adult Basic Education (Passed Through Kansas Board of Regents)
3. Carl Perkins Grant – Program Improvement (Passed Through Kansas Board of Regents)

E. IRS Tax Filings:

1. Form 990 - CCCC Foundation
2. Form 990T - CCCC Foundation
3. Form 990T - CCCC

- F. Reporting Entity: The College is a political subdivision of the state of Kansas and is governed by a seven member board of trustees. Trustees are elected to four-year terms in county-wide elections which occur every two years for alternating groups of three of the board positions. Board officers are appointed during the first board meeting in July each year. The College follows the GASB reporting model. The Cowley County Community College Foundation is considered a component unit of the College and is discretely presented in the College's financial statements. The Foundation follows the FASB reporting model.
- G. Method of Accounting: The College's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Encumbrances against budget are recorded when budgetary expenditures are anticipated. At fiscal year-end, appropriate expenditures are accrued and appropriate revenues are accrued and/or deferred.
- H. Automated Systems: The budget, general ledger and purchasing/accounts payable systems have been operating since September 2016 on the Jenzabar EX Finance system. Additional Jenzabar systems for student, financial aid, human resources/payroll and alumni were implemented. Other Jenzabar systems in production include fixed asset inventory, Wellness Center, and residual Human Resources. There are over 300 users across campus with access to the Jenzabar EX and/or JICS (Tiger Connect) system of which 100 have finance system access through Tiger Connect for purchase requisition and budgeting.

The online payment system has been integrated into the new Jenzabar systems for credit card acceptance and ACH acceptance with the Authorize.net. Authorize.net is a third-party partner with Jenzabar. Additionally, the College use Nelnet Business Solution for student installment payment plans. Jenzabar systems incorporates a cashiering function for face-to-face payments. Online payments go through the Authorize.net program.

- I. Last Year's General Purpose Financial Audit: Swindoll Janzen Hawk & Loyd, LLC audited the college's records for the fiscal year ended June 30, 2016 and issued an unqualified opinion on the college's financial statements in their letter dated February 13, 2017. The College anticipates that Swindoll Janzen Hawk & Loyd, LLC will respond to this RFP, and submit a proposal for audit services for the College and the Foundation.

Copies of audited financial statements for the past two years will be provided upon request and are also available on the web at http://www.cowley.edu/about/procurement_services/index.html.

- J. Audit Adjusting Entries: During the last audit, there were proposed audit adjusting entries, and the college will posted those that were necessary before the close of 2017 fiscal year.

3-2 SCOPE OF WORK

Cowley County Community College (College) invites proposals from certified public accounting firms interested in performing the following audits and related professional services for the fiscal year ending June 30, 2017 with the option of renewing for each of the subsequent four (4) fiscal years.

- A. General purpose financial audit;
- B. Compliance audit:
Compliance audit of federally-funded assistance agreements and negotiated contracts, including student financial assistance programs (OMB CircularA-133);
- C. CCCC Foundation financial audit;
- D. Tax Reporting and Compliance:
Preparation of IRS forms 990 and 990-T for the CCCC Foundation and CCCC;
- E. Available throughout the year for routine financial and tax inquires.

Note: Cowley College and Cowley College Foundation each reserves the right to select a different firm from this Request for Proposal.

3-3 REQUIREMENTS OF AUDIT FIRM

Please describe how your firm meets the following requirements, which have been adopted by the College to be used in the screening and selection of its external auditors.

- A. Have a large/diversified client base and have a demonstrated commitment to higher education so the needs and requirements of the College are not unique to the firm.
- B. Have direct involvement/contact with regulatory bodies such as GASB, FASB, NACUBO, and the Office of Management and Budget.
- C. Possess broad based technical support in areas such as audit and tax.
- D. Have industry specialization and the accompanying expertise and resources in support thereof. Provider must list the names, addresses and phone numbers of at least three (3) clients audited by the provider within the past five (5) years comparable to Cowley County Community College (i.e., other colleges or universities).
- E. Demonstrate a breadth of knowledge on OMB Circular A-133 requirements. Personnel assigned to work on the OMB Circular A-133 financial and compliance audit MUST have completed a continuing professional education program relating to the requirements of an OMB Circular A-133 compliance audit.
- F. Possess continuing professional education programs that far exceed industry standards and have at their disposal a network of training opportunities, not only for their own staff, but also for their clients.
- G. Possess name recognition that lends credibility to the College's financial statements and all work performed under the engagement.

3-4 OBJECTIVES AND REQUIREMENTS - GENERAL PURPOSE FINANCIAL AUDIT

- A. Objectives. The College wishes to meet the following objectives as a result of the general purpose financial audit:
 - 1. To determine that management assertions regarding economic actions and events embodied in the financial statements are verifiable, properly classified and disclosed.
 - 2. To determine the extent to which management assertions conform to established criteria, standards, rules, regulations, and statutes of the State of Kansas.
 - 3. To communicate to the College's Board of Trustees the auditor's conclusions called an auditor's report or opinion, as to the fairness with which the financial statements present the financial position as of June 30 for each of the fiscal years covered by this proposal and for the years then ended in conformity with generally accepted accounting principles ("GAAP").
 - 4. To communicate to the College's Board of Trustees the auditor's conclusions, called a management letter, regarding any existing weaknesses in accounting, fiscal procedures, or internal control, and any other matters that may come to their attention, together with any recommendations for corrections or improvements.
- B. Support Provided by College Staff. The College's staff and/or augmented staff or audit staff will prepare lead schedules and complete financial statements, including footnotes and other appropriate supporting documentation, in accordance with GAAP as of June 30 and for the year then ended for each of the fiscal years covered by this proposal. Said lead schedules and financial statements will consist of manually-generated Excel worksheets prepared from output from the Jenzabar Finance system and will be available for auditor review no later than September 15 each year. The College's staff will prepare the management's discussion and analysis.
- C. Audit Completion Date. The audit completion date of October 31, 2017 is a mandatory completion date for the fiscal year ending June 30, 2016, and will not be extended. For each additional fiscal year covered by this proposal, the completion date will be October 31 following the end of the fiscal year under review. The term audit completion date is defined as the completion of all audit related requirements as set forth in Section 3-4 E. Firms submitting proposals must have a full intention to meet these dates.

- D. Relevance of Responses. It is requested that proposal responses be limited to information relevant to the audit services specifically requested.
- E. Requirements. The performance of financial audits in accordance with generally accepted auditing standards ("GAAS") and the applicable industry audit guide as of June 30 and for the year then ended for the College. The auditor shall determine whether the financial statements present fairly the financial position, results of operations, and changes in financial position as of June 30 and for the year then ended in accordance with GAAP. Said financial audit shall include all accounts of the College including auxiliary enterprise accounts and agency accounts. The auditor should be thoroughly familiar with all applicable GASB pronouncements as well as applicable Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, Accounting Review Boards of the Committee on Accounting Procedure issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.
1. The audit shall result in the issuance of a report for the College and should be made up of at least:
 - a. An auditor's report or opinion as to the fairness with which the financial statements present fairly the financial position, results of operations, and changes in financial position as of June 30 and for the year then ended in accordance with GAAP. Additionally, the auditor's report or opinion should indicate that any supplemental information included as a part of the basic financial statements is fairly stated in all material respects in relation to the basic financial statements.
 - b. Audited financial statements as of June 30 consisting of management's discussion and analysis; statements of net assets; statements of revenues, expenses, and change in net assets; and statements of cash flows; and other statements as may be required for conformity with GAAP.
 - c. A management letter identifying any existing weaknesses in accounting, fiscal procedures, or internal control, and any other matters that may come to the auditor's attention, together with any recommendations for corrections or improvements.
 2. The College requires that a word document and a pdf document of the audited financial statements and related auditor's reports or opinions and twenty-five (25) copies of the management letter shall be submitted by the auditor.
 3. At the conclusion of the audit, the auditor shall meet with the Audit Committee to review the audited financial statements, the management letter or other comments or suggestions, and any other findings. Findings of material weaknesses, qualifications of the auditor's report other than those deriving from inadequate plant records, and of defalcations, or reports of lack of such findings, shall be communicated in writing to the Audit Committee; and such written communications shall include any responses or other comments which the Director of Financial Services or the Audit Committee wishes to have included. During the course of the audit, the auditor will meet weekly with the appropriate management of the College to review the status of the audit.
 4. As a part of providing ongoing professional services to the College, the auditor will be required to provide a timely written description of changes in promulgated GAAP (e.g., Financial Accounting Standards Board ("FASB") Statements, FASB Interpretations, FASB Technical Bulletins, Emerging Issues Task Force ("EITF") Reports, Governmental Accounting Standards Board ("GASB") Statements, GASB Interpretations, GASB Preliminary Views, GASB Invitation to Comment, or GASB Technical Bulletins), GAAS, and other relevant changes occurring during the contract period and the impact thereof, if any, to the College as a result of said changes.
 5. Audit work papers and reports shall be retained by the auditor for a minimum of three (3) years from the date of the audit report, unless the auditor is notified otherwise in writing by the College. Audit work papers shall be made available upon request to the College following completion of the audit.

3-5 OBJECTIVES AND REQUIREMENTS - OMB CIRCULAR A-133 AUDIT

- A. Objectives. The College wishes to meet the following objectives as a result of a compliance audit of federally-funded assistance agreements and negotiated contracts (federal program expenditures to be audited include appropriations, grants and cooperative agreements, flow-through from federally-funded prime grants and contracts, and student financial assistance programs (student financial assistance programs expenditures to be audited include the Federal Work-Study Program, Federal Supplemental Education Opportunity Grants Program, Federal Pell Grants Program, Federal Family Education Loan Program (Stafford/PLUS), and Federal Direct Loan Program):
1. To determine the financial statements of the College present fairly its financial position and the results of its operations in accordance with GAAP as of June 30 and for each year then ended covered under this proposal.
 2. To determine the College has an internal accounting and other control systems to provide reasonable assurance it is managing its Federal awards in compliance with applicable laws and regulations.
 3. To determine the College has complied with laws and regulations that may have a material effect on its financial statements and on each major Federal award program, as defined in OMB Circular A-133.
 4. To determine the College has complied with the applicable requirements set forth in the Higher Education Amendments of 1992.
- B. Support Provided by College Staff. The following information will be prepared by the College's staff of accountants: With the exception of student financial assistance programs, a list of auditable Federal programs and their expenditures for the year ended June 30 for each of the fiscal years covered by this proposal. For student financial assistance programs, a list of their expenditures will be prepared for the fiscal years covered by this proposal. Said lists will be available for auditor review no later than September 15 each year.
- C. Audit Completion Date. The audit completion date of October 31, 2017, is a mandatory completion date for fiscal year 2017 and will not be extended. For each additional fiscal year covered by this proposal, the completion date will be October 31 following the end of the fiscal year under review. The term "audit completion date" is defined as the completion of all audit related requirements as set forth in Section 3-5 E. Firms submitting proposals must have a full intention to meet these dates.
- D. Relevance of Responses. It is requested that proposal responses be limited to information relevant to the audit services specifically requested.
- E. Requirements. The audit shall be as of June 30 and for the year then ended. The audit shall be performed in accordance with generally accepted government audit standards covering financial, internal control, and compliance audits (i.e., the Standards for Audit of Governmental Organizations, Programs, Activities and Functions, developed by the Comptroller General, current edition), the Student Financial Assistance Audit Guide, developed by the U.S. Department of Education (the current edition), OMB Circular A-133 in effect during the fiscal year being audited, and GAAS.
1. The audit shall result in the issuance of a report and should be made up of at least:
 - a. The auditor's report shall state the audit was conducted in accordance with the provisions of OMB Circular A-133.
 - b. The financial statements and a schedule of Federal awards and the auditor's report on the statements and the schedule. The schedule of Federal awards should identify major programs and the total expenditures for each program.
 - c. A written report on the independent auditor's understanding of the internal control structure and the assessment of control risk. The auditor's report should include as a minimum:
 - i. the scope of the work in obtaining understanding of internal control structure and in assessing the control risk;

- ii. the institution's significant internal controls or control structure including the controls established to ensure compliance with laws and regulations that have a material impact on the financial statement and those that provide reasonable assurance the Federal awards are being managed in compliance with applicable laws and regulations; and
- iii. the reportable conditions, including the identification of material weaknesses, identified as a result of the auditor's work in understanding and assessing the control risk.

If the auditor limits his/her consideration of the internal control structure for any reason, the circumstances should be disclosed in the report.

d. The auditor's report on compliance shall include:

- i. An opinion as to whether major Federal programs were being administered in compliance with laws and regulations;
- ii. A statement of positive assurance with respect to those items tested for compliance relative to the financial statements, including compliance with laws and regulations pertaining to financial reports and claims for advances and reimbursements;
- iii. Negative assurance on those items not tested;
- iv. Material findings of non-compliance presented in their proper perspective;
- v. The size of the College in number of items and dollars;
- vi. The number and dollar amount of transactions tested by the auditors; and
- vii. The number and corresponding dollar amount of instances of non-compliance.
- viii. Nonmaterial findings need not be disclosed with the compliance report but should be reported in writing to the recipient in a separate communication. The recipient, in turn, should forward the findings to the Federal grantor agencies or sub-grantor sources.
- ix. Where findings are specific to a particular Federal award, an identification of total amount questioned, if any, for each Federal award, as a result of non-compliance and the auditor's recommendations for necessary corrective action.

2. The College requires that a word document and a pdf document of the OMB A-133 audited financial statements and related auditors' reports or opinions shall be submitted by the auditors. Auditors prepare the Data Collection Form.

- F. All fraud or illegal acts or indications of such acts, including all questioned costs found as the result of these acts the auditors become aware of, may be covered in a separate written report submitted in accordance with Government Auditing Standards.
- G. As a part of providing ongoing professional services to the College, the auditor will be required to provide a timely written description of changes in the documents identified in Section 3-5 K and any other relevant changes occurring during the contract period and the impact thereof, if any, to the College as a result of said changes.
- H. At the conclusion of the audit, the auditor may be required to meet with various College administrative officers, the Audit Committee and/or the Board of Trustees to review the audit report.
- I. Audit work papers and reports shall be retained by the auditor for a minimum of three (3) years from the date of the audit report, unless the auditor is notified otherwise in writing by the cognizant Federal agency for the College. Audit work papers shall be made available upon request to the cognizant agency, or its designee, the General Accounting Office ("GAO"), or the College following completion of the audit.
- J. In addition to the audit report, the College shall provide comments on the findings and recommendations in the reports, including a plan of action taken or planned and comments on the status of corrective action taken on prior findings. If

corrective action is not necessary, a statement describing the reason it is not shall accompany the report. Resolution of audit findings, if any, between the College and the cognizant federal agency is not part of this invitation for proposals.

- K. The auditor should be thoroughly familiar with the following documents and the provisions thereof in effect during the audit period:
1. Compliance Supplement for Single Audits of Educational Institutions and Other Nonprofit Organizations.
 2. Guidelines for Audits of Federal Awards to Nonprofit Organizations, issued by the Office of Inspector General, U.S. Department of Health and Human Services, current issue.
 3. Statement on Auditing Standards (SAS) 63, Compliance Auditing Applicable to Governmental Entities and Other Recipients of Governmental Financial Assistance, current edition.
 4. OMB Circular A-21, Cost Principles for Educational Institutions.
 5. OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and Other Nonprofit Organizations.
 6. OMB Circular A-133, Audit of Institutions of Higher Education and Other Nonprofit Institutions.
 7. Catalog of Federal Domestic Assistance.
 8. Terms and conditions of particular awards, programs, or transactions selected for review.

3-6 OBJECTIVES AND REQUIREMENTS – CCCC FOUNDATION AUDIT – 501(c)(3) organization

- A. Objectives. The College wishes to meet the following objectives as a result of the CCCC Foundation financial audit:
1. To determine that management assertions regarding economic actions and events embodied in the financial statements are verifiable, properly classified and disclosed.
 2. To determine the extent to which management assertions conform to established criteria, standards, rules, regulations, and statutes of the State of Kansas.
 3. To communicate to the CCCC Foundation's Executive Board of Directors the auditor's conclusions called an auditor's report or opinion, as to the fairness with which the financial statements present the financial position as of June 30 for each of the fiscal years covered by this proposal and for the years then ended in conformity with generally accepted accounting principles ("GAAP").
 4. To communicate to the CCCC Foundation's Executive Board of Directors the auditor's conclusions, called a management letter, regarding any existing weaknesses in accounting, fiscal procedures, or internal control, and any other matters that may come to their attention, together with any recommendations for corrections or improvements.
- B. Support Provided by College Staff. The College will provide information for preparation of the financial statements and other appropriate supporting documentation, as of and for the year ending June 30, 2015 and for each of the fiscal years covered by this proposal. Said supporting information will be available for auditor review no later than August 15 each year. The auditors will prepare the financial statements and the footnotes to the financial statements.
- C. Audit Completion Date. The audit completion date of October 15, 2017 is a mandatory completion date for the fiscal year ending June 30, 2017, and will not be extended. For each additional fiscal year covered by this proposal, the completion date will be October 15 following the end of the fiscal year under review. The term audit completion date is defined as the completion of all audit related requirements as set forth in Section 3-6 E. Firms submitting proposals must have a full intention to meet these dates.
- D. Relevance of Responses. It is requested that proposal responses be limited to information relevant to the audit services specifically requested.

- E. Requirements. The performance of financial audits in accordance with generally accepted auditing standards ("GAAS") and the applicable industry audit guide as of June 30 and for the year then ended for the CCCC Foundation. The auditor shall determine whether the financial statements present fairly the financial position, results of operations, and changes in financial position as of June 30 and for the year then ended in accordance with GAAP.
1. The audit shall result in the issuance of a report for the CCCC Foundation and should be made up of at least:
 - a. An auditor's report or opinion as to the fairness with which the financial statements present fairly the financial position, results of operations, and changes in financial position as of June 30 and for the year then ended in accordance with GAAP. Additionally, the auditor's report or opinion should indicate that any supplemental information included as a part of the basic financial statements is fairly stated in all material respects in relation to the basic financial statements.
 - b. Audited financial statements consisting of statements of financial position as of June 30 and the related statement of activities and statements of cash flows and notes to financial statements for the year then ended and other statements as may be required for conformity with GAAP.
 - c. A management letter identifying any existing weaknesses in accounting, fiscal procedures, or internal control, and any other matters that may come to the auditor's attention, together with any recommendations for corrections or improvements.
 2. The College requires that a word document and a pdf document of the audited financial statements and related auditor's reports or opinions and twenty-five (25) copies of the management letter shall be submitted by the auditor.
 3. At the conclusion of the audit, the auditor shall meet with the Vice President of Institutional Advancement of the College and the CCCC Foundation Executive Board of Directors to review the audit report, the management letter or other comments or suggestions, and any other findings. Findings of material weaknesses, qualifications of the auditor's report other than those deriving from inadequate plant records, and of defalcations, or reports of lack of such findings, shall be communicated in writing to the CCCC Foundation Executive Board of Directors; and such written communications shall include any responses or other comments which the Vice President of Institutional Advancement and the Executive Board wishes to have included. During the course of the audit, the auditor will meet weekly, as needed, with the appropriate management of the College to review the status of the audit.
 4. As a part of providing ongoing professional services to the College's Foundation, the auditor will be required to provide a timely written description of changes in promulgated GAAP (e.g., Financial Accounting Standards Board ("FASB") Statements, FASB Interpretations, FASB Technical Bulletins, Emerging Issues Task Force ("EITF") Reports, and other relevant changes occurring during the contract period and the impact thereof, if any, to the College's Foundation as a result of said changes.
 5. Audit work papers and reports shall be retained by the auditor for a minimum of three (3) years from the date of the audit report, unless the auditor is notified otherwise in writing by the College. Audit work papers shall be made available upon request to the College following completion of the audit.

3-7 OBJECTIVES AND REQUIREMENTS - PREPARATION OF IRS FORMS 990 AND 990-T

- A. Objectives. The College desires to have the auditor's assistance in the preparation, review and filing of the following required IRS Forms for each of the fiscal years covered by this RFP.
1. Form 990 and 990-T for the CCCC Foundation and the College as of June 30 fiscal year end.
 2. Kansas Form K-120 for the CCCC Foundation and the College as of June 30 fiscal year end.
- B. Support Provided by College Staff. The College's staff of accountants will assist the auditors in the preparation of the information required for filing the required IRS Forms.
- C. Requirements. To assist the College's staff in identifying its activities that require IRS Form 990 and 990-T reporting, and then to assist in the preparation, review and filing of IRS Forms 990 and 990-T as of June 30 for each of the fiscal years covered by this RFP. The auditors will be required to sign the IRS Forms as preparer and file extensions as necessary.

The College's Forms 990 and 990-T and the Kansas Form K-120 are to be filed by November 15 following the end of the fiscal year being reported.

3-8 COMPENSATION

- A. Submit pricing for all audit services; all work shall be done by the accounting firm.
- B. Proposals must include the following:
 - 1. Completion of Attachment B illustrating the total allocation of hours included in your proposal for the various members of the engagement team proposed for the fiscal years of the engagement and the proposed maximum fees.
 - 2. Attach a schedule to Attachment B detailing the total estimated hours and hourly rate required by each staff classification and all other fees resulting in maximum fee proposed for each fiscal year of the engagement.
 - 3. A written description of the methodology utilized in calculation of fee increases and/or decreases.

SECTION 4 - PROCUREMENT PROCESS

4-1 PROPOSER LIST AND QUALIFICATION EVALUATION

After the established date for receipt of proposals, a listing of Proposers submitting proposals will be prepared, and will be available for public inspection. Qualifications and proposals submitted by interested Proposers will be reviewed and evaluated based on the evaluation factors set forth in the RFP.

4-2 PROPOSAL CLASSIFICATION

For the purpose of conducting discussions with individual offerers, if required, proposals will initially be classified as:

- A. Potentially Acceptable
- B. Unacceptable

Discussions may be conducted with any or all of the Proposers whose proposals are found potentially acceptable. The Vice President of Finance and Administration will establish procedures and schedules for conducting oral and/or written discussions.

Proposers are advised that the College may award an Agreement on the basis of initial offers received, without discussions; therefore, each initial offer should contain the offerer's best terms from a cost and technical standpoint.

4-3 PROPOSER INVESTIGATION

The College will make such investigations as it considers necessary to obtain full information on the Proposers selected for discussions, and each Proposer shall cooperate fully in such investigations.

4-4 FINAL OFFERS AND AWARD OF AGREEMENT

Following any discussions with Proposers regarding their technical proposals, alternative approaches, or optional features, a number of the firms may be requested to submit best and final offers. The College's evaluation committee will rank the final Proposers for the project, giving due consideration to the established evaluation criteria. The committee will propose award to the proposal which is found to be most advantageous to the College, based on the factors set forth in the Request for Proposals.

4-5 CONFLICT OF INTERESTS

It is the duty of the Contractor to disclose all circumstances that constitute an actual or potential conflict of interest as those terms are defined in the College's Conflict of Interests Policy 137.00 <http://www.cowley.edu/policy/policy137.html>. This duty is continuing throughout the procurement process, and such circumstances must be disclosed to the College immediately upon Contractor's knowledge. Failure to do so could jeopardize the procurement process and result in rejection of a Proposer's submission or rescission of a proposed award.

SECTION 5 - EVALUATION PROCESS

The College reserves the right to reject any or all proposals, or portions thereof. The selection of a successful Proposer, if any, will be made based upon which proposal the College determines would best meet its requirements and needs.

EVALUATION CRITERIA

The evaluation criteria are listed below, not necessarily in order of importance:

- A. How Proposer plans to conduct the audit.
- B. Qualifications of the Proposer to conduct the College audit, and the qualifications of the proposed audit staff, including prior governmental/college auditing experience.
- C. Proposer's policies on notification of changes in key personnel.
- D. Whether the Proposer has experience conducting audits of organizations that use Jenzabar EX or any other ERP systems. *(This will be Cowley College first year in the Jenzabar EX system).*
- E. Whether the Proposer has received a positive peer review within the last three (3) years.
- F. Whether the Proposer or any of its staff members have been the object of any disciplinary action during the past three (3) years.
- G. Fee proposed for completion of the audits.
- H. Responsiveness to proposal requirements as listed.
- I. Time required for completion of the audits. Ability to complete audits by the specified completion dates.

SECTION 6 - GENERAL CONTRACTUAL TERMS AND CONDITIONS

In addition to the Cowley County Community College General Terms and Conditions, the following terms and conditions shall apply to the Agreement.

6-1 AGREEMENT TERMS AND CONDITIONS

The Provisions found in Contractual Provisions Attachment (Form DA-146a, Rev. 06-12), which is attached hereto, are hereby incorporated in the Agreement and made a part thereof. The submission of a proposal herein constitutes the agreement of Contractor that any Agreement to be drawn as the result of an award herein shall be prepared by the College and shall include at a minimum, all terms and conditions set forth in this Request for Proposals. The submission of a proposal shall further constitute the agreement of each Contractor that it will not insist on the use of standard contract agreements, documents, or forms, that it waives any demand for the use of its standard agreements, and that it will not insist on or require any modifications to the Contractual Provisions Attachment (Form DA-146a, Rev. 06-12).

6-2 LAWS, REGULATIONS AND PERMITS

The Contractor shall give all notices required by law and comply with all applicable Federal, State, and local laws, ordinances, rules, and regulations relating to the conduct of the work and as required in the related industry, including without limitation laws specific to institutions of higher education, such as (and again without limitation): Section 504 of the Rehabilitation Act of 1973, the Family Educational Rights & Privacy Act, The Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (the "Clery Act"). The Contractor shall be liable for all violations of the law in connection with work furnished by the Contractor, including the Contractor's subcontractors, if any. Failure of the College to insist on the strict performance of the terms, conditions, and agreements herein contained or any of these shall not constitute or be construed as a waiver of relinquishment of the College's right thereafter to enforce strict compliance with any such terms, agreement or condition, but the same shall continue in full force and effect.

6-3 PAYMENT AND ACCEPTANCE

Except as otherwise provided herein, undisputed payments shall be due and payable within thirty (30) days after acceptance of such goods or services or after receipt of properly completed invoice, whichever is later. No advance payment shall be made for goods or services furnished pursuant to this Agreement.

6-4 CONTRACTOR COMMITMENTS, WARRANTIES, AND REPRESENTATIONS

- a. Any commitment by the Contractor within the scope of this Agreement shall be binding upon the Contractor. Failure of the Contractor to fulfill such a commitment shall render the Contractor liable for actual damages incurred by the College by reason of such failure of the Contractor. The rights and remedies of the College provided in this clause shall not be exclusive and are in addition to other rights and remedies provided by law or under the terms of this Agreement. For purposes of this Agreement, a commitment by the Contractor includes: 1) prices and options committed to remain in force over a specified period of time; 2) any warranty or representation made by the Contractor in a proposal as to performance or any other physical, design, or functional characteristics; 3) any warranty or representation made by Contractor concerning the characteristics or items in (2) above, contained in any literature, descriptions, drawings or specifications accompanying or referred to in a proposal; 4) any modification of, affirmation, or representation as to the above that is made by Contractor in writing or during the course of negotiation, whether or not incorporated into a formal amendment to the proposal, supporting documents or negotiations subsequent thereto as to training to be provided, services to be performed, prices, and options committed to remain in force over a fixed period of time, or any other similar matter, regardless of the fact the duration of such commitment may exceed the duration of this Agreement.
- b. In addition to any other representations and warranties contained herein, Contractor represents and warrants the following: (1) that it is financially solvent, able to pay its debts as they mature, and possessed of sufficient working capital to provide the equipment and goods, complete the services, and perform its obligations required hereunder; (2) that it is authorized to do business in Kansas, properly licensed by all necessary governmental and public and quasi-public authorities having jurisdiction over it and the equipment, goods, and/or services required hereunder, and has or will obtain all licenses and permits required by law prior to the beginning date of the initial term of the Agreement.

6-5 BOARD OF TRUSTEES' APPROVAL

The Agreement may be subject to approval by the College's Board of Trustees, and if such approval is required but not granted the Agreement shall be void and neither party shall have any further obligations or liabilities hereunder.

6-6 KANSAS ACT AGAINST DISCRIMINATION

The following (Sec. 1-5 of K.S.A. 44-1030(a)) are conditions of the Agreement. Only contractors, vendors, or suppliers whose contracts with the College cumulatively total Five Thousand Dollars (\$5,000) or less during the fiscal year of the College or who have fewer than four (4) employees shall be exempt from these provisions.

- a. The Contractor shall observe the provisions of the Kansas act against discrimination, as amended, and shall not discriminate against any person in the performance of work under the present contract because of race, religion, color, sex, disability, national origin or ancestry;
- b. In all solicitations or advertisements for employees, the Contractor shall include the phrase "equal opportunity employer," or a similar phrase to be approved by the Kansas human rights commission;
- c. If the Contractor fails to comply with the manner in which the Contractor reports to the commission in accordance with the provisions of K.S.A. 44-1031 and amendments thereto, the Contractor shall be deemed to have breached the present contract and it may be canceled, terminated or suspended, in whole or in part, by the College;
- d. If the Contractor is found guilty of a violation of the Kansas act against discrimination under a decision or order of the commission which has become final, the Contractor shall be deemed to have breached the present contract and it may be canceled, terminated or suspended, in whole or in part, by the College; and
- e. The Contractor shall include the provisions of K.S.A. 44-1030(a)(1)-(5), as amended, in every subcontract or purchase order so that such provisions will be binding upon such subcontractor or vendor.

6-7 EXECUTIVE ORDER 11246

The Contractor shall, in the performance of the requirements of any contract, comply with the provisions stipulated in Executive Order 11246.

6-8 CONTINUATION DURING DISPUTES

The Contractor agrees, notwithstanding the existence of any dispute between the parties, insofar as possible under the terms of the Agreement to be entered into, each party will continue to perform the obligations required of it during the continuation of any such dispute, unless enjoined or prohibited by any court.

6-9 CONTRACTOR'S INSURANCE

Contractor will secure, purchase and maintain, at its own expense, the insurance policies, with the minimum insurance coverages noted, to remain in full force and effect during all periods of use or service covered by the Agreement:

- a. Statutory Workers' Compensation Insurance in accordance with the laws of the State of Kansas, including Employer's Liability Insurance in the amount of at least one million dollars (\$1,000,000) per accident or disease.
- b. Commercial General Liability Insurance (including broad form contractual liability) in the amount of at least one million dollars (\$1,000,000) each occurrence bodily injury and property damage combined, one million dollars (\$1,000,000) per occurrence personal and advertising liability, two million dollars (\$2,000,000) products/completed operations aggregate, and two million dollars (\$2,000,000) general aggregate.

The Commercial General Liability Insurance policy shall be written on an occurrence basis and shall be endorsed to include "Cowley County Community College, its agents, its employees, and its assigns" as additional insureds. Further, coverage for these additional insureds shall apply on a primary and non-contributory basis irrespective of any other insurance, collectable or not.

- c. Comprehensive Automobile Liability Insurance, including owned, non-owned, and hired vehicles, in the amount of at least one million dollars (\$1,000,000) each occurrence bodily injury and property damage combined.
- d. Umbrella Liability Insurance with limits of liability of not less than three million dollars (\$3,000,000) per occurrence and three million dollars (\$3,000,000) annual aggregate.
- e. Property Insurance with limits adequate to replace any equipment located on the premises of the College and a waiver of subrogation shall be issued on the College's behalf.
- f. General Requirements: All insurance required hereunder shall be maintained in full force and effect in a company or companies reasonably satisfactory to the College and shall be maintained at Contractor's expense. All insurance required hereunder shall contain a clause requiring written notice to the College thirty (30) days in advance of the cancellation, non-renewal, or material modification of said insurance as evidenced by return receipt of United States certified mail. Certificates of insurance shall be supplied contemporaneously with the execution and delivery of a final contract. Said certificates shall evidence compliance with all provisions of this Section 6-10.

The Contractor will further require any subcontractors or others acting under its direction or control to maintain the same insurance coverage as set forth above and provide certificates of insurance evidencing the required coverage. "Cowley County Community College, its agents, its employees, and its assigns" shall be named as additional insureds on any Commercial General Liability Insurance policy and be evidenced on such certificate.

6-10 INDEMNIFICATION

To the fullest extent permitted by law, the party who enters into this Agreement with the College, including its respective officers, directors, partners, employees, insurers, agents, subcontractors, invitees or others acting under its direction or control (collectively, "Party"), agrees to defend, indemnify and hold harmless College, College's officers, directors, partners, employees, agents and representatives from and against any and all actual or alleged claims, costs, losses, damages and costs of defense (including but not limited to all fees and charges of engineers, architects, attorneys and other professionals and all courts or arbitration or other dispute resolution costs) of any nature whatsoever, resulting from, arising out of or in consequence of, any action or cause of action in connection with the execution, performance and furnishing of Party's commitments, obligations and services under this Agreement including, but not limited to: monies owed by Party to third parties (including without limitation subcontractors) and/or damage to property or any injuries or death sustained by any person or persons, including any third parties, employees, agents, invitees and the like, caused by the negligent acts or omissions or intentional acts of any Party. Party further waives any rights of subrogation against College, College's officers, directors, partners, employees, insurers, agents or representatives.

6-11 APPROPRIATIONS CLAUSE

The College's obligations and liabilities hereunder are subject to the appropriation of funds. If funds are not appropriated for the purpose of this Agreement, the Agreement shall terminate and neither party shall have any further obligations hereunder.

6-12 GENERAL QUALITY

All of the Contractor's work shall be performed with the highest degree of skill in accordance with applicable laws and generally accepted practices and standards of similar professionals in the industry, and completed in accordance with the Agreement Documents.

6-13 PROOF OF COMPLIANCE WITH AGREEMENT

In order that the College may determine whether the Contractor has complied with the requirements of the Agreement documents, the Contractor shall, at any time when requested by the College, submit to the College properly authenticated documents or other satisfactory proofs as to compliance with such requirements.

6-14 RISK OF LOSS

Until all improvements, equipment, or goods to be provided under this Agreement are installed on property owned or controlled by the College and working properly, or unless the College provides otherwise, the Contractor shall bear all risks of all loss or damage to the improvements, equipment, or goods, excluding loss or damage caused by acts, omissions, or negligence of the College. Once all improvements, equipment, or goods to be provided under this Agreement are installed on property owned or controlled by College and working properly, the risk of all loss or damage shall be borne by College, excluding loss or damage caused by acts, omissions, or negligence of the Contractor.

6-15 SEVERABILITY

If any term or condition of this Agreement or the application thereof to any person(s) or circumstances is held invalid, such invalidity shall not affect other terms, conditions or applications which can be given effect without the invalid term, condition or application; to this end the terms and conditions of this Agreement are declared severable.

6-16 INTEGRATION

This Agreement constitutes the entire Agreement between the parties. No change thereto, including any price increase for the project, shall be valid or binding unless in writing communicated in the stipulated manner, and signed by the College and the Contractor.

6-17 SURVIVAL OF TERMS

The terms and provisions hereof, and all documents being executed hereunder, if any, including, without limitation, the representations and warranties, shall survive this Agreement and shall remain in full force and effect thereafter.

6-18 HEADINGS

The headings contained in this Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation hereof.

6-19 KANSAS OPEN RECORDS ACT

Contractor recognizes that CCCC is a public governmental body subject to the provisions of the Kansas Open Records Act, K.S.A. 45-215 through 45-223. As such, CCCC is required to allow citizens to inspect and copy documents deemed to be “public records” under the law. Nothing herein shall prohibit the College from satisfying a request to inspect and copy documents.

6-20 ADDITIONAL ACTS (FURTHER ASSURANCES)

Except as otherwise provided herein, in addition to the acts and deeds recited herein and contemplated to be performed, executed and/or delivered by the parties, the parties hereby agree to perform, execute and/or deliver or cause to be performed, executed and/or delivered any and all such further acts, deeds and assurances as any party hereto may reasonably require to consummate the transaction contemplated hereunder.

6-21 TIME OF ESSENCE

All times provided for in this Agreement, or in any other document executed hereunder, for the performance of any act will be strictly construed, time being of the essence.

6-22 INFORMATION TRUE AND CORRECT

All documents, agreements and other information provided to the College by Contractor or which Contractor has caused to be provided to the College are true and correct in all respects and do not omit to state any material fact or condition required to be stated, necessary to make the statement or information not misleading, and there are no other agreements or conditions with respect thereto.

6-23 CONFIDENTIALITY

The parties hereto agree that the terms and conditions of this Agreement shall be held in confidence except as required by or for applicable disclosure laws, financing sources, enforcement of the Agreement, mergers and acquisitions, or as otherwise mutually agreed by the Parties, and such agreement shall not be withheld unreasonably.

6-24 TERMINATION FOR CONVENIENCE

The College may terminate this Agreement, in whole or in part, at any time, with or without cause, by written notice to the Contractor. The Contractor shall be paid all amounts due and owing for work performed as of the date of termination. The Contractor shall submit a final claim for payment for actual work performed within ten (10) business days of the date of termination. If the Contractor has any property in its possession belonging to the College, the Contractor will account for the same and dispose of it in the manner the College directs.

**COWLEY COUNTY COMMUNITY COLLEGE
GENERAL TERMS AND CONDITIONS**

1. THIS ORDER EXPRESSLY LIMITS ACCEPTANCE TO THE TERMS AND CONDITIONS STATED HEREIN. ALL ADDITIONAL OR DIFFERENT TERMS PROPOSED BY CONTRACTOR ARE OBJECTED TO AND ARE HEREBY REJECTED, UNLESS OTHERWISE PROVIDED FOR IN WRITING BY THE EXECUTVE DIRECTOR OF PROCUREMENT SERVICES, COWLEY COUNTY COMMUNITY COLLEGE.
2. CHANGES: No alteration in any of the terms, conditions, delivery, price, quality, quantity or specifications of this order will be effective without the written consent of the CCCC Procurement Services/Finance and Administration Office. All changes in scope to the agreement must be in writing and submitted on a CCCC Procurement Services/Finance and Administration Change Order Form.
3. PACKING: No charges will be allowed for special handling, packing, wrapping, bags, containers, etc., unless otherwise specified.
4. DELIVERY: For any exceptions to the delivery date as specified on the order, Contractor shall give prior notification and obtain approval thereto from the Cowley County Community College Procurement Services/Finance and Administration Office. With respect to delivery under this order, time is of the essence and order is subject to termination for failure to deliver within the timeframe specified in this order.
5. SHIPPING INSTRUCTIONS: Unless otherwise instructed, all goods are to be shipped prepaid and allowed, FOB Destination.
6. ORDER NUMBERS: Agreement order numbers or purchase order numbers shall be clearly shown on all acknowledgments, shipping labels, packing slips, invoices, and on all correspondence.
7. REJECTION: All goods, materials, or services purchased herein are subject to approval by Cowley County Community College. Any rejection of goods, materials, or services resulting from nonconformity to the terms, conditions or specifications of this order, whether the goods are held by Cowley County Community College or returned, will be at Contractor's risk and expense.
8. QUALITY STANDARDS: Brand names, models, and specifications referenced herein are meant to establish a minimum standard of quality, performance, or use required by the College. No substitutions will be permitted without written authorization of the Cowley County Community College Procurement Services/Finance and Administration Office.
9. WARRANTIES: Contractor warrants that all products delivered under this order shall be new, unless otherwise specified, free from defects in material and workmanship, shall be fit for the intended purpose, and shall not infringe upon the rights of any third party. All products found defective shall be replaced by the Contractor upon notification by Cowley County Community College. All costs of replacement, including shipping charges, are to be borne by the Contractor. Contractor further warrants that all products and services shall be delivered and performed in a professional manner in accordance with applicable laws and generally accepted practices and standards of similar professionals in the industry.
10. PAYMENT, CASH DISCOUNT: Invoices will not be processed for payment nor will the period of computation for cash discount commence until receipt of a properly completed invoice or invoiced items are received and accepted, whichever is later. If an adjustment in payment is necessary due to damage or dispute, the cash discount period shall commence on the date final approval for payment is authorized. Payment shall not be considered late if a check or warrant is available or mailed within the time specified.
11. LIENS, CLAIMS AND ENCUMBRANCES: Contractor warrants and represents that all the goods and materials delivered herein are free and clear of all liens, claims or encumbrances of any kind.
12. TERMINATION: In the event of a breach by Contractor of any of the provisions of this Agreement, Cowley County Community College reserves the right to cancel and terminate this Agreement forthwith upon giving written notice to the Contractor. Contractor shall be liable for damages suffered by Cowley County Community College resulting from Contractor's breach of Agreement.
13. TRADEMARKS: Contractor shall not use the name, trade name, trademark, or any other designation of the College, or any contraction, abbreviation, adaptation, or simulation of any of the foregoing, in any advertisement or for any commercial or promotional purpose (other than in performing under this Agreement) without the College's prior written consent in each case.

14. **SAVE HARMLESS:** Contractor shall protect, indemnify, and save Cowley County Community College harmless from and against any damage, cost or liability, including reasonable attorney's fees, for any or all injuries to persons or property arising from acts or omissions of Contractor, its employees, or subcontractors, howsoever caused.
15. **OSHA REGULATIONS:** Contractor guarantees all items, or services, meet or exceed those requirements and guidelines established by the Occupational Safety and Health Act.
16. **TAXES:** The College is exempt from the tax levied by the Kansas Retailers' Sales Tax Act and the Compensating Tax Act for the reason that KSA 79-3606(c) provides that all sales of tangible personal property or services, including the renting and leasing of tangible personal property, purchased directly by a public or private elementary or secondary school or public or private nonprofit educational institution and used primarily by such school or institution for nonsectarian programs and activities provided or sponsored by such school or institution or in the erection, repair or enlargement of buildings to be used for such purposes.
17. **BINDING EFFECT:** This Agreement is for the benefit only of the parties hereto and shall inure to the benefit of and bind the parties and their respective heirs, legal representatives, successors and assigns.
18. **ASSIGNMENTS:** No Agreement, order, or any interest therein shall be transferred by Contractor to any other party without the approval in writing of the Vice President of Finance and Administration, Cowley County Community College. Transfer of an Agreement without approval may cause the rescission of the transferred Agreement at the option of Cowley County Community College. Notwithstanding any assignment, Contractor shall remain fully liable on this Agreement and shall not be released from performing any of the terms, covenants, and conditions of this Agreement.
19. **WAIVER:** No covenant, term or condition, or the breach thereof, shall be deemed waived, except by written consent of the party against whom the waiver is claimed, and then only to the extent of such written consent. Acceptance by a party of any performance by another party after the time the same shall have become due shall not constitute a waiver by the first party of the breach or default unless otherwise expressly agreed to in writing.
20. **FORCE MAJEURE:** Any prevention, delay or stoppage due to strikes, lockouts, labor disputes, acts of God, inability to obtain labor or materials or reasonable substitutes thereof, governmental restrictions, governmental regulations, governmental controls, enemy or hostile governmental action, civil commotion, fire or other casualty, and other causes beyond the reasonable control of the party obligated to perform (except for financial ability), shall excuse the performance by such party for a period equal to any such prevention, delay or stoppage.
21. **NO JOINT VENTURE:** Nothing contained in this Agreement shall be construed as creating a joint venture, partnership, or employment or agency relationship between the parties.
22. **PRICE WARRANTY FOR COMMERCIAL ITEMS:** Contractor warrants that prices charged to Cowley County Community College are based on Contractor's current catalog or market prices of commercial items sold in substantial quantities to the general public and prices charged do not exceed those charged by Contractor to other customers purchasing the same item in like or comparable quantities.
23. **NONDISCRIMINATION:** Contractor represents and agrees that it will not discriminate in the performance of this Agreement or in any matter directly or indirectly related to this Agreement on the basis of race, sex, color, religion, national origin, disability, ancestry, or status as a veteran. This non-discrimination requirement includes, but is not limited to, any matter directly or indirectly related to employment. Breach of this covenant may be regarded as a material breach of Agreement.
24. **COLLEGE POLICIES:** Contractor shall follow and comply with all policies and procedures of the College and the reasonable instructions of College personnel.
25. **GOVERNING LAW:** This Agreement shall be construed in accordance with, and governed by the laws of the State of Kansas. Any legal proceeding related to this Agreement shall be instituted in the courts of the state of Kansas, and Contractor agrees to submit to the jurisdiction of such court.
26. **PROTECTION OF COLLEGE PROPERTY:** Contractors are responsible for protecting flooring, furniture and equipment in contracted work areas. Contractors are responsible for covering Cowley County Community College's property that may be affected by the contractors work. Expectations of the college are; contracted work areas are left in the same condition as when the work began.

27. ORDER OF PRECEDENCE: Notwithstanding any other provision in this Agreement, to the extent any terms contained in the various documents to this Agreement, the following shall be the order of controlling precedence: Form DA-146a, Cowley County Community College General Terms and Conditions, Request for Proposal submission and then any supplemental documents submitted by vendor.

CONTRACTUAL PROVISIONS ATTACHMENT

Important: This form contains mandatory contract provisions and must be attached to or incorporated in all copies of any contractual agreement. If it is attached to the vendor/contractor's standard contract form, then that form must be altered to contain the following provision:

"The Provisions found in Contractual Provisions Attachment (Form DA-146a, Rev. 06-12), which is attached hereto, are hereby incorporated in this contract and made a part thereof."

The parties agree that the following provisions are hereby incorporated into the contract to which it is attached and made a part thereof, said contract being the ____ day of _____, 20____.

1. **Terms Herein Controlling Provisions:** It is expressly agreed that the terms of each and every provision in this attachment shall prevail and control over the terms of any other conflicting provision in any other document relating to and a part of the contract in which this attachment is incorporated. Any terms that conflict or could be interpreted to conflict with this attachment are nullified.
2. **Kansas Law and Venue:** This contract shall be subject to, governed by, and construed according to the laws of the State of Kansas, and jurisdiction and venue of any suit in connection with this contract shall reside only in courts located in the State of Kansas.
3. **Termination Due To Lack Of Funding Appropriation:** If, in the judgment of the Director of Accounts and Reports, Department of Administration, sufficient funds are not appropriated to continue the function performed in this agreement and for the payment of the charges hereunder, State may terminate this agreement at the end of its current fiscal year. State agrees to give written notice of termination to contractor at least 30 days prior to the end of its current fiscal year, and shall give such notice for a greater period prior to the end of such fiscal year as may be provided in this contract, except that such notice shall not be required prior to 90 days before the end of such fiscal year. Contractor shall have the right, at the end of such fiscal year, to take possession of any equipment provided State under the contract. State will pay to the contractor all regular contractual payments incurred through the end of such fiscal year, plus contractual charges incidental to the return of any such equipment. Upon termination of the agreement by State, title to any such equipment shall revert to contractor at the end of the State's current fiscal year. The termination of the contract pursuant to this paragraph shall not cause any penalty to be charged to the agency or the contractor.
4. **Disclaimer Of Liability:** No provision of this contract will be given effect that attempts to require the State of Kansas or its agencies to defend, hold harmless, or indemnify any contractor or third party for any acts or omissions. The liability of the State of Kansas is defined under the Kansas Tort Claims Act (K.S.A. 75-6101 et seq.).
5. **Anti-Discrimination Clause:** The contractor agrees: (a) to comply with the Kansas Act Against Discrimination (K.S.A. 44-1001 et seq.) and the Kansas Age Discrimination in Employment Act (K.S.A. 44-1111 et seq.) and the applicable provisions of the Americans With Disabilities Act (42 U.S.C. 12101 et seq.) (ADA) and to not discriminate against any person because of race, religion, color, sex, disability, national origin or ancestry, or age in the admission or access to, or treatment or employment in, its programs or activities; (b) to include in all solicitations or advertisements for employees, the phrase "equal opportunity employer"; (c) to comply with the reporting requirements set out at K.S.A. 44-1031 and K.S.A. 44-1116; (d) to include those provisions in every subcontract or purchase order so that they are binding upon such subcontractor or vendor; (e) that a failure to comply with the reporting requirements of (c) above or if the contractor is found guilty of any violation of such acts by the Kansas Human Rights Commission, such violation shall constitute a breach of contract and the contract may be cancelled, terminated or suspended, in whole or in part, by the contracting state agency or the Kansas Department of Administration; (f) if it is determined that the contractor has violated applicable provisions of ADA, such violation shall constitute a breach of contract and the contract may be cancelled, terminated or suspended, in whole or in part, by the contracting state agency or the Kansas Department of Administration.

Contractor agrees to comply with all applicable state and federal anti-discrimination laws.

The provisions of this paragraph number 5 (with the exception of those provisions relating to the ADA) are not applicable to a contractor who employs fewer than four employees during the term of such contract or whose contracts with the contracting State agency cumulatively total \$5,000 or less during the fiscal year of such agency.

6. **Acceptance Of Contract:** This contract shall not be considered accepted, approved or otherwise effective until the statutorily required approvals and certifications have been given.
7. **Arbitration, Damages, Warranties:** Notwithstanding any language to the contrary, no interpretation of this contract shall find that the State or its agencies have agreed to binding arbitration, or the payment of damages or penalties. Further, the State of Kansas and its agencies do not agree to pay attorney fees, costs, or late payment charges beyond those available under the Kansas Prompt Payment Act (K.S.A. 75-6403), and no provision will be given effect that attempts to exclude, modify, disclaim or otherwise attempt to limit any damages available to the State of Kansas or its agencies at law, including but not limited to the implied warranties of merchantability and fitness for a particular purpose.
8. **Representative's Authority To Contract:** By signing this contract, the representative of the contractor thereby represents that such person is duly authorized by the contractor to execute this contract on behalf of the contractor and that the contractor agrees to be bound by the provisions thereof.
9. **Responsibility For Taxes:** The State of Kansas and its agencies shall not be responsible for, nor indemnify a contractor for, any federal, state or local taxes which may be imposed or levied upon the subject matter of this contract.
10. **Insurance:** The State of Kansas and its agencies shall not be required to purchase any insurance against loss or damage to property or any other subject matter relating to this contract, nor shall this contract require them to establish a "self-insurance" fund to protect against any such loss or damage. Subject to the provisions of the Kansas Tort Claims Act (K.S.A. 75-6101 et seq.), the contractor shall bear the risk of any loss or damage to any property in which the contractor holds title.
11. **Information:** No provision of this contract shall be construed as limiting the Legislative Division of Post Audit from having access to information pursuant to K.S.A. 46-1101 et seq.
12. **The Eleventh Amendment:** "The Eleventh Amendment is an inherent and incumbent protection with the State of Kansas and need not be reserved, but prudence requires the State to reiterate that nothing related to this contract shall be deemed a waiver of the Eleventh Amendment."

13. **Campaign Contributions / Lobbying:** Funds provided through a grant award or contract shall not be given or received in exchange for the making of a campaign contribution. No part of the funds provided through this contract shall be used to influence or attempt to influence an officer or employee of any State of Kansas agency or a member of the Legislature regarding any pending legislation or the awarding, extension, continuation, renewal, amendment or modification of any government contract, grant, loan, or cooperative agreement.

ATTACHMENT A

PROPOSAL RESPONSE CERTIFICATION

DATE

The undersigned, as Proposer, declares that they have read the Request for Proposals, and that the following proposal is submitted on the basis that the undersigned, the company, and its employees or agents, shall meet, or agree to, all specifications contained therein. It is further acknowledged that addenda numbers _____ to _____ have been received and were examined as part of the RFP document. Furthermore, the undersigned affirms that the original Request for Proposals document has not been altered in any way.

_____ Name of Firm	_____ Tax ID Number
_____ Printed Name of Authorized Individual of Firm	_____ Name of Primary Contact for Firm
_____ Signature of Authorized Individual of Firm	_____ Email Address for Primary Contact
_____ Title of Authorized Individual of Firm	_____ Telephone / Fax Number
_____ Street Address	
_____ City, State, Zip	_____ State of Incorporation

Business Classification Type (Please check mark if applicable):

- | | |
|--|---|
| _____ Minority Business Enterprise (MBE) | _____ Women-Owned Business Enterprise (WBE) |
| _____ Small Business Enterprise (SBE) | _____ Small Disadvantaged Business Enterprise (DBE) |
| _____ Disabled Veteran-Owned Business (DVBE) | _____ Veteran-Owned Business Enterprise (VBE) |
| _____ HUBZone Business Enterprise (HUB) | _____ 8a Designation |

Business Classification Type is used for tracking purposes, not as criteria for award.

Please indicate how you were notified or became aware of this RFP:

- | | |
|--|---|
| _____ Invited by CCCC to Submit Proposal | _____ CCCC Procurement Web Site |
| _____ Newspaper Ad | _____ Received Notice from CCCC Via Twitter |
| _____ Received Notice From Entity Other Than CCCC (Please Specify) _____ | |

COWLEY COUNTY COMMUNITY COLLEGE REQUEST FOR PROPOSALS NO. 2017-003

ATTACHMENT B

NO PROPOSAL RESPONSE FORM

_____ Name of Firm	_____ Name of Individual
_____ Signature	_____ Title
_____ Street Address	_____ Email Address
_____ City, State, Zip	_____ Telephone / Fax Number

The undersigned, as and invited Proposer for this RFP, advises the College that it is not submitting a proposal in response to this RFP.

Proposer is requested to indicate the reason for not proposing to this RFP.

_____ Proposer is unable to work with the timing of this project.

_____ The scope of this project is too large.

_____ The scope of this project is too small.

_____ Proposer does not provide the goods and/or services requested in this RFP.

_____ Proposer is unable to meet the requirements of this RFP.

_____ Other (please describe) _____

Business Classification Type (Please check mark if applicable):

Minority Business Enterprise (MBE) _____

Women-Owned Business Enterprise (WBE) _____

Small Business Enterprise (SBE) _____

Small Disadvantaged Business Enterprise (DBE) _____

Disabled Veteran-Owned Business (DVBE) _____

Veteran-Owned Business Enterprise (VBE) _____

HUBZone Business Enterprise (HUB) _____

8a Designation _____

Business Classification Type is used for tracking purposes, not as criteria for award.

Please return this form to:

**Cowley County Community College
Procurement Services/Finance and Administration
125 South Second Street
Arkansas City, KS 67005
Fax: (920) 441-5567
Email: gloria.walker@cowley.edu**

COWLEY COUNTY COMMUNITY COLLEGE REQUEST FOR PROPOSALS NO. 2017-003

ATTACHMENT C

FEE SCHEDULE

	2017		2018		2019		2020		2021	
	Hours	Fee	Hours	Fee	Hours	Fee	Hours	Fee	Hours	Fee
General Purpose Financial Audit										
OMB Circular A-133 Audit										
CCCC Foundation Audit										
Preparation of IRS Forms:										
990 – Foundation										
990-T – Foundation										
990-T – CCCC										
K-120 – Foundation										
K-120 – CCCC										
Other:										
Total Fees										

Hours included for routine financial and tax inquires										
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Prepared By: _____

Date: _____