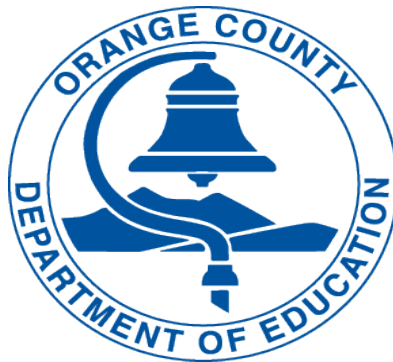


ORANGE COUNTY SUPERINTENDENT OF SCHOOLS

**Request for Proposal (RFP)
Number 24-03**

Professional Audit Services



PROPOSAL DUE DATE

Friday, January 17, 2025 at 10:00:00 a.m. PST

SUBMIT PROPOSALS TO:

Patricia McCaughey, Director,
Business Operations
ORANGE COUNTY SUPERINTENDENT OF SCHOOLS
200 Kalmus Drive
Costa Mesa, California 92867

**PUBLIC NOTICE INVITING
REQUEST FOR PROPOSALS NUMBER: 24-03
PROFESSIONAL AUDIT SERVICES**

NOTICE IS HEREBY GIVEN that the Orange County Superintendent of Schools, County of Orange, California, ("Superintendent") is seeking proposals from qualified firms for professional audit services. The full scope of the work for this Project is set forth in this Request for Proposals ("RFP").

Proposals must be received by mail or in person in a sealed envelope or package no later than **10:00:00 A.M. PST on January 17, 2025**, at the Orange County Superintendent of Schools, Purchasing Department, 200 Kalmus Drive, Building A, Costa Mesa, California 92626. No facsimiles or emailed proposals will be accepted. It is the firm's sole responsibility to ensure its proposal is timely delivered and received at the location designated above. Any proposals received after the stated time and date will not be considered.

A complete copy of the Superintendent's RFP documents and specifications are available on the Superintendent's website at <http://ocde.us/Administrative/Pages/Bids-and-RFP%27s.aspx>.

Interested firms responding to this RFP are to include all costs for labor, materials, equipment and all other expenses required to accomplish the services required. All proposals are to be submitted on the forms provided by in the RFP document. The Superintendent reserves the right to reject any or all proposals and not necessarily accept the lowest bid price submitted, and to waive any irregularities or informalities not affected by law in any proposal. The right is also reserved by the Superintendent to select the firm which in his/her opinion will best serve the needs of the Superintendent.

Proposals submitted by qualified firms shall be at no cost or obligation to Superintendent. No firm may withdraw its' proposal for a period of ninety (90) calendar days after the date set for the opening of the proposals. Each proposal must conform and be responsive to Superintendent's RFP documents.

Please direct any technical or procedural inquiries or questions regarding the RFP documents and/or Project to the attention of Patricia McCaughey, Director, Business Operations via email only at pmccaughey@ocde.us no later than 10:00:00 a.m. PST on January 10, 2025. Any requests made after that date and time will not be addressed. Any clarifications resulting from questions will be posted on the Superintendent's website. General information regarding the Superintendent is available via www.ocde.us.

By: Patricia McCaughey
Director, Business Operations

Publication: Orange County Register
Date Published: December 13, 2024 and December 20, 2024

1. Introduction.

Education Code Section 41020 requires that school Superintendents and the county office of education provide for an annual financial audit of all funds, financial records, statements, books and accounts of the school Superintendent or county office of education and that the audit shall include all funds of the school Superintendent or county office of education and any other funds that are under the control or jurisdiction of the school Superintendent or county office of education. Further, said audit shall be made in accordance with the auditing standard generally accepted in the United States of America; the standards for financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular 133, Audits of States, Local Governments, and Nonprofit Organizations and such publications on school Superintendent and county offices of education audit as have been or shall be issued during the period of SUPERINTENDENT's contract with the Proposer.

The Orange County Superintendent of Schools (SUPERINTENDENT) is seeking proposals from qualified audit firms to provide professional audit and annual financial statement services for a three-year period beginning with the audit of the 2024-2025 fiscal year. Services must be fully compliant with all applicable requirements including all SUPERINTENDENT policies and regulations, and all State and Federal laws.

This RFP and all subsequent modifications thereto are hereby designated as the sole reference and authority for the preparation of proposals. This release of the RFP supersedes all other documents related to the work to be done. The contents of this RFP and subsequent modifications thereto take precedence over any and all information related to audit services for the SUPERINTENDENT obtained from any source, either by verbal or written communications.

This RFP shall not be construed to create an obligation on the part of the SUPERINTENDENT to enter into a contract with any audit firm or to serve as the basis for a claim for reimbursement for expenditures related to the development of a proposal.

2. Background.

The Orange County Superintendent of Schools is located in Southern California and provides educational services for children and young adults throughout Orange County. SUPERINTENDENT is responsible for the interpretation and enforcement of state laws as directed by the Legislature, the State Board of Education, and the California Department of Education. In addition, SUPERINTENDENT partners with families, businesses, and the community to promote student success and well-being in Orange County. With more than 1,200 permanent full and part-time employees and about 1,200 substitutes, SUPERINTENDENT provides cost-effective, centralized services, including Alternative and Correctional Education, Outdoor Science, Career Technical Education Partnership, Connections - Special Education, Child Care Services, and Student Programs. The mission of SUPERINTENDENT is to serve as a connecting agency among Orange County school Superintendents, community college SUPERINTENDENTS, local, state, and federal governmental agencies, and community organizations. SUPERINTENDENT responds to Superintendent and community requests for staff development, administrative, business, and educational and support services, SUPERINTENDENT partners with families, businesses, and the community to promote student success and well-being in Orange County.

SUPERINTENDENT employs approximately 1,509 people (1,253 regular and 256 short term and substitutes) with general fund salaries and benefits of approximately \$205,273,487 for fiscal

year 2024/2025 and a total operating budget of approximately \$401,004,502 for fiscal year 2024/2025. Revenues, appropriations, encumbrances, inventory, and expenditures are maintained with the use of PowerSchool Financial business system software. Attendance is maintained using AERIES software. SUPERINTENDENT has one (1) Certificate of Participation (COP) - Esplanade.

The SUPERINTENDENT uses the state's Standardized Account Code Structure (SACS) for financial reporting. SUPERINTENDENT maintains records in accordance with the requirements of the California School Accounting Manual as periodically published by the California State Department of Education.

Federal funds received by SUPERINTENDENT include, but are not limited to:—SB 140 Administrative Support Allocation, Orange County School Threat Assessment & Response- STOP Act, Quality Counts California Quality Rating & Improvement System block (QCC QRIS), Systems of Support for Expanded Learning Workforce Development, Workforce Pathways, Education Innovation & Research (EIR), Every Student Succeeds Act (ESSA), Alcohol, Drug Abuse Prevention Services (LYNK), CAL WORKS Stage II & III, CPIN, Federal Block Grant – Alternative Pmt. (FAPP), Friday Night Live, Elementary and Secondary Education Act (Title I), IDEA Local Assistance, IDEA Federal Preschool, IDEA Low Incidence, IDEA Pre-Kindergarten, IDEA Preschool Local Entitlement, McKinney-Vento, Special Education, Teacher Quality and Education Technology (Title II), NCLB (Title III, Title VII), Title IV, and Education Support or Dependent Youth.

State programs include but are not limited to, A-G Completion Improvement Loss Mitigation, Arts and Music in Schools (AMS) Prop 28, California Community School Partnership Program (CCSPP) Classified School Employee Grant, Classified School Employee Professional Development, Commission on Teacher Credentialing, Child Care Cost of Care Plus Rate, Early Education Teacher Development (EETDG), Educator Effectiveness, Educator Workforce Investment (EWIG)(ELAP), Ethnic Studies, Expanded Learning Opportunities Program (ELO-P), Inclusive Early Education Expansion Program (IEEEP), K16 Collaborative Program, Learning Recovery Emergency, Literacy Coaches & Reading, LCFF Equity Multiplier, Local Planning Council, Model Curriculum, Multi-Tiered System of Support (MTSS), School Meal Reimbursement, Quality Rating Information System (CSPP QRIS), Systems of Support for Expanded Learning, Mental Health, Student Support Enrichment Block Grant (SSEBG), Universal Pre-Kindergarten Planning & Capacity, Tobacco Prevention Education (TUPE), Cal STRS, CAL WORKS Stage II & III, Foster Youth Services Countywide, GAAP, Direct Support Professional Training, K12 Strong Workforce, CTEIG, and STEAM.

The SUPERINTENDENT funds include, but are not limited to: General Capital Facilities, Special Education Pass-Through, Child Development, Deferred Maintenance, Special Reserve for Other Than Capital Outlay Projects, County School Facilities Fund , Special Reserve for Capital Outlay Projects, Debt Service, Self- Insurance, Food Services, Retiree Benefits, and Special Education Legal Alliance. Note: The Special Education Legal Alliance has its own ledger [Ledger 10] and is audited separately.

3. Statement of Work.

SUPERINTENDENT is requesting proposals from qualified audit firms interested in performing annual financial audit services and financial statement of the SUPERINTENDENT's funds for fiscal year beginning July 1, 2024 and ending June 30, 2027.

The annual audit services proposed herein shall be made in accordance with generally accepted auditing standards and shall include reporting requirements and audit procedures required by:

- California Education Code, Title 5, California Code of Regulations, published by the Publications Section of the Department of General Services.
- Guidelines for Financial and Compliance Audits of Federally Assisted Programs, published by the U.S. General Accounting Office.
- Government Auditing Standards, issued by the Comptroller General of the United States
- Compliance Supplement for Single Audits of State and Local Governments and Non-Profit Organizations, published by the Office of Management and Budget.
- “Standards and Procedures for Audits of California K-12 Local Educational Agencies” issued by the Office of the State Controller.
- In accordance with all applicable FASB and GASB requirements.
- The provisions of the OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations, (as applicable) published by the U.S. Office of Management and Budget.
- AICPA Audit and Accounting Guide: Audits of State and Local Governments published by the American Institute of Certified Public Accountants.

The general objectives of the audit are to determine and report on whether:

- (1) SUPERINTENDENT financial statements are presented fairly in accordance with generally accepted accounting principles;
- (2) There is effective SUPERINTENDENT control over and proper accounting for revenues, expenditures, assets and liabilities;
- (3) State and federal reports and claims for financial data and are presented in accordance with the terms of applicable agreements, and;
- (4) State and federal applicable agreements and those provisions of law or regulations that could have a material effect on the financial statements or on the awards tested. It is the intention of SUPERINTENDENT to fully comply with the provisions of Section 41020 et. seq. of the Education Code, and provide for an annual audit of the books and accounts of the SUPERINTENDENT including the required compliance audit provisions of OMB Circular A-133, *Audits of State and Local Governments*, issued by the U.S. Office of Management and budget, as issued pursuant to the Single Audit Act Amendments of 1996; and the current *Governmental Auditing Standards*, issued by the Comptroller General of the United States, and to secure appropriate audit services.

4. Resources Provided by SUPERINTENDENT.

The SUPERINTENDENT will assign appropriate management personnel to assist the audit firm by promptly providing information, documentation and explanations. The preparation of confirmations will be the responsibility of SUPERINTENDENT. Staff of the Fiscal Services Department will be assigned as needed to assist the audit firm in field work and to provide information which is pertinent to work of the audit firm.

SUPERINTENDENT will provide the audit firm with reasonable workspace, desks, chairs, and electrical outlets. The auditor will have access to a telephone line, and photocopying facilities.

Prior Year's Records. Copies of prior year's financial statements, budgets and copies of the prior year's audit reports are available and shall be provided by the Auditor. The prior year audits were performed by Eide Bailly. Copies of these reports are available in the Fiscal Services Department.

5. Minimum Service Requirements.

The following activities and deliverables are the minimum requirements for the Scope of Work for this RFP:

The desired result of the annual audit is the expression of an opinion as to whether SUPERINTENDENT general purpose financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the additional information referred to when considered in relation to the general purpose financial statements taken as a whole. The result also includes reporting on SUPERINTENDENT's compliance with laws and regulations and the provisions of contracts and grant agreements and its internal controls as required by the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The audit will be conducted in accordance with generally accepted auditing standards; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provision of OMB Circular A133, and will include tests of the accounting records of the SUPERINTENDENT and other procedures considered necessary to express such an opinion and to render the required Single Audit reports.

The management of SUPERINTENDENT is responsible for establishing and maintaining internal control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of the controls. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorizations and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles and applicable requirements, and that federal award programs are managed in compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

In planning and performing audits for the years ended June 30, 2021, 2022, and 2023, the Proposer will consider the internal control sufficiently to plan the audit in order to determine the nature, timing, and extent of auditing procedures for the purpose of expressing opinions on

the SUPERINTENDENT's general purpose financial statements and on its compliance with requirements applicable to major programs and to report on internal control in accordance with OMB Circular A-133, and not to provide assurance on the internal control.

The Proposer will obtain an understanding of the design of the relevant controls and whether they have been placed in operation, and they will assess control risk. Tests of controls may be performed to test the effectiveness of certain controls that are considered relevant to preventing and detecting errors and fraud that are material to the general purpose financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and materials effect on the general purpose financial statements. (Tests of controls are required only if control risk is assessed below the maximum level.)

Proposers to perform tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of controls that are considered relevant to preventing or detecting material noncompliance with compliance requirements, applicable to each of SUPERINTENDENT's major federal award programs.

Proposers shall inform SUPERINTENDENT of any matters involving internal control and its operation that are considered to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters relating to significant deficiencies in the design or operation of the internal control that, in the auditor's judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. The Proposers will also inform the appropriate levels of management of any nonreportable conditions or other matters involving internal control, if any, as required by OMB Circular A-133.

Operational compliance with laws, regulations, contracts, and other grant agreements applicable to SUPERINTENDENT is the responsibility of the SUPERINTENDENT's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, the Auditors will perform tests of the SUPERINTENDENT's compliance with applicable laws and regulations and the provisions of contracts and grant agreements. However, the objective of our audit will not be to provide an opinion on overall compliance with such provisions, and we will not express such an overall opinion.

OMB Circular A-133 requires that the Auditors plan and perform the audit to obtain reasonable assurance about whether SUPERINTENDENT has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. The Proposer's procedures will consist of the applicable procedures including those described in the OMB's compliance supplement. The purpose of these procedures will be to express an opinion on the SUPERINTENDENT's compliance with requirements applicable to major programs.

The audit will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. The Auditors will request written representations from the SUPERINTENDENT's attorneys as part of the engagement. At the

conclusion of the audit, the Proposers shall also request certain written representations from management about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, the audit will involve professional judgment about the number of transactions to be examined and the areas to be tested. Also, the audit shall be planned and performed to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. As required by the Single Audit Act Amendments of 1996 and OMB Circular A-133, the audit shall include tests of transactions related to federal award programs for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. Auditor shall inform SUPERINTENDENT of any material errors and any fraud or any other illegal acts that are discovered.

SUPERINTENDENT shall be responsible for adjusting the financial statements to correct material misstatements and for affirming to the auditor in the representation letter that the effect of any uncorrected misstatements aggregated by the auditor during the current period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

SUPERINTENDENT shall provide the Proposer with the basic information required for the audit and the SUPERINTENDENT is responsible for the accuracy and completeness of that information. The Proposer shall advise SUPERINTENDENT about appropriate accounting principles and their application and shall assist in the preparation of the financial statements. However, the responsibility for the financial statements remains with SUPERINTENDENT. This responsibility includes the establishment and the maintenance of adequate records and effective internal control over financial reporting, the selection and application of accounting principles, and the safeguarding of assets.

In the event that circumstances indicate it is necessary to perform additional work or to expend inordinate amounts of time because of (1) incompleteness of records, (2) unreasonable working conditions, (3) abnormal errors, (4) misappropriation of funds, (5) lack of cooperation on the part of SUPERINTENDENT employees, or (6) other circumstances disclosed by the audit, it is agreed that such additional work shall be subject to special contract or contracts upon a reasonable fee basis to be mutually agreed in advance and in writing between the parties.

In the event that the audit requirements pertaining to this audit have been amended or the number of funds or accounts maintained by the SUPERINTENDENT has materially increased during the period under this contract, the agreed total compensation as stated in the provisions of this contract may be subject to revision.

Report preparation, editing, and printing shall be the responsibility of the auditor with a minimum of ***twenty-five*** (25) completed audit copies to be submitted to SUPERINTENDENT in addition to copies to appropriate and required federal, state, and county agencies.

6. Request for Proposals (RFP) Schedule.

December 13, 2024 and December 30, 2024 RFP Legal Advertisement Dates

January 10, 2025	RFP Questions Due from Proposers 10:00:00 AM PST
January 17, 2025	RFP Responses Due by 10:00:00 AM PST
January 20, 2025 – January 24, 2025	Review of Proposals
January 27, 2025	Notification to Finalists
January 29, 2025 – January 30, 2025	Interviews, optional
February 1, 2025	Award Contract
TBD	Planning Meeting with Successful Proposer

***Note: All dates are estimated and subject to change without notice**

7. Request for Information/Questions.

All questions, requests for explanation or clarifications of any kind concerning this RFP shall be made in written form, submitted via email to Patricia McCaughey, pmccaughey@ocde.us **no later than 10:00:00 AM PST on January 10, 2025.** No other person or entity is authorized to receive such questions. A response will not be provided to any late questions, or requests for explanations or clarifications. Any interpretation, clarification, or correction to this RFP will only be made by addendum as noted in this RFP. No person or firm is authorized to make any oral interpretation of any provision in this RFP, nor shall any oral interpretation be binding on the SUPERINTENDENT. Any clarifications resulting from questions will be posted on SUPERINTENDENT’s website www.ocde.us.

8. Proposal Submittal and Deadline.

Proposals are due in the Purchasing Department **January 17, 2025, at 10:00:00 P.M. PST.** Proposals are to be submitted in a sealed envelope or package, with the RFP number, date and time due, displayed on the package or envelope. Proposers shall submit their proposals on or before the due date and time. The receiving time in the Purchasing Department will be the governing time for receipt of proposals. Proposals will not be opened or revealed before the time set for receipt. It is the responsibility of the Proposer to ensure that their proposal is received on time. Any proposals received after the time and date specified above, will be returned to the submitting firm unopened.

Interested accounting firms must submit a proposal by the due date referenced above to the following address:

Orange County Superintendent of Schools – Purchasing Department
 Attention: Patricia McCaughey, Director, Business Operations
 200 Kalmus Drive
 Costa Mesa, CA 92628-9050

It is the sole responsibility of the Firm submitting the Proposal to ensure that its Proposal are actually received in the office prior the deadline time and due dated specified above. Unless the Proposal submittal deadline is extended by a written amendment, Proposals received after the submittal due date will not be considered and will be returned unopened. No proposal sent by facsimile transmission or email be accepted. All proposals submitted in response to this RFP will become the property of the SUPERINTENDENT and will be returned only at the discretion of the

SUPERINTENDENT and at the Proposer's expense. The SUPERINTENDENT reserves the right to make use of any and all information or ideas contained in the proposals. The proposals when submitted become public information and are subject to Freedom of Information requests from the general public. Any ideas, trade secrets, or proprietary or confidential information submitted by the Proposer must be stamped as such; however, this may not preclude the SUPERINTENDENT from releasing such information if requested to do so. Entire proposals designated as confidential may be rejected by the SUPERINTENDENT.

9. Proposal Form.

Proposals shall be made on the forms contained in this RFP. Proposals must be complete in all respects as required by the instructions in this RFP. A proposal may be rejected if it is conditional or incomplete, or if it contains alterations of form or other irregularities of any kind. A proposal will be rejected if, in the opinion of the SUPERINTENDENT, the information in the proposal was intended to erroneously and fallaciously mislead in the evaluation of the proposal. To receive consideration, the proposal shall be made in accordance with the following instructions:

Proposal forms shall be completed by writing in ink or by typewriter. Proposals are to be verified before submission as they cannot be corrected after proposals are opened. The signature of all persons signing shall be in longhand by a legally authorized signatory personnel of your company. The completed form shall be without interlineations, alterations or erasures. Alternative proposals will not be considered. No oral or telegraphic modifications will be considered. All costs associated with preparing and submittal of a proposal are entirely the responsibility of the audit firm and will not be included in the audit fees or charged to the SUPERINTENDENT.

10. Examination of Proposal Documents.

Before submitting a proposal, the Proposer shall thoroughly read the contents of this RFP. They shall fully inform themselves as to all existing conditions and limitations, and shall include in the proposal a sum to cover the cost of all items included in the contract. No allowance will be made because of lack of such examination or knowledge. The failure or omission of any Proposer to receive or examine any contract documents, form, instrument, addendum, or other document shall in no way relieve the Proposer from obligations with respect to this RFP or to the contract to be awarded. The submission of a proposal shall be taken as prima facie evidence of compliance with this Section.

If the Proposer discovers any ambiguity, conflict, discrepancy, omission, or other errors in this RFP, they shall immediately notify the Director, Business Operations of the error and request modification or clarification of the document. Clarifications shall be given by written notice to all Proposers participating in the RFP process, without divulging the source of the request. Modifications shall be made by addendum issued pursuant to this RFP.

If a Proposer fails to notify the Director, Business Operations of an error in this RFP before the date scheduled for submission of proposals, or of any error which reasonably should have been known to them, they shall submit the proposal at their own risk. If the contract is awarded to the Proposer, they shall not be entitled to additional compensation or time by reason of the error or its subsequent detection.

11. Interpretation of Documents.

If any person contemplating submitting a proposal for the proposed RFP is in doubt as to the true meaning of any part of the specifications, or other proposed contract documents, or finds discrepancies in, or omissions from the specifications, they are instructed to submit their question in writing to request an interpretation or correction thereof. Any interpretation or correction of the proposed documents will be made by Addendum duly issued by the Director, Business Operations and a copy of such Addendum will be posted on SUPERINTENDENT’S website at www.ocde.us. SUPERINTENDENT will not be responsible for any other explanation or interpretation of the proposed documents.

12. Proposal Response Requirements.

A. General. All proposals shall be submitted in the format as specified below. Responses to this RFP must be concise, well organized, and demonstrate the Firm’s qualification to provide audit services. Firm’s **must** submit one (1) original and five (5) printed copies and one (1) electronic copy of firms on a flash drive, in a Portable Document Format (PDF) of their proposal in a sealed envelope addressed as noted below. Copies shall be printed in color, double or single-sided, on 8 1/2” x 11” paper and bound. The RFP submittal shall be limited to thirty (30) single-sided pages or fifteen (15) double sided pages. Page limit does not include front and back covers, table of contents (if included), letter of interest, divider tabs, and detailed resumes.

B. It is imperative that the Proposer provide a complete response to each request for information stated below. Responses to this section of the Request for Proposals will be used by the SUPERINTENDENT to determine the successful Proposer. The Proposers responses ensure uniform comparison of Proposers. Failure to respond or comply with the following requirements may disqualify prospective Proposer. The proposal must demonstrate the qualifications, competence, and capacity of the Firm and shall include the following sections, separated by divider tabs:

1. Submittal Cover Page
2. Table of Contents
3. Cover Letter/Letter of Interest
4. Table of Contents
5. Qualifications
6. Experience
7. Audit Team
8. Fees
9. Completed Proposal Form
10. Audit Reference form
11. Schedule A – Fees
12. Non-Collusion Declaration Form

To be an acceptable proposal, all of the above information and documents **must be** included in the submittal.

C. Cover Page. Indicate the Request for Proposals Title and submittal due date, the name of the firm, local address, position and full contact information for the individual designated as the Proposer’s contact lead for this proposal.

- D. Table of Contents. Shall reflect the order stated herein and shall include section titles and page numbers.
- E. Cover Letter/Letter of Interest. At a minimum, the letter shall include a dated cover letter addressed to Patricia McCaughey, Director, Business Operations, signed (wet signature) by an authorized officer of the Firm. State the eligibility of the firm to respond to this RFP, including the following information:
1. Firm legal name, type of firm (e.g., sole proprietorship, Limited Liability Company, corporation, etc.), years in business under current name, address, telephone number, and name and email address of principal contact.
 2. Description of the firm, include a description of qualifications for providing the requested audit financial services. Include information regarding the size of the firm, location of the office from which the required services would be performed, years in this particular business.
 3. A statement on why the firm believes they are most qualified for this work.
 4. A statement on the firm's understanding of the work to be performed and proposed calendar functions. The calendar should identify the key components of the audit and the level of staff that will be assigned to perform the work. Please specify any documentation or assistance needed from the SUPERINTENDENT critical to meeting your time frame. The letter shall also indicate the names of the persons who will be authorized to make representations on the part of the firm, their titles, addresses and telephone numbers. The person and/or persons authorized to execute the contract on part of the firm shall sign the transmittal letter and signature of an authorized officer of the organization, who has legal authority in such transactions.
 5. An affirmative statement that it is independent of the SUPERINTENDENT as defined by generally accepted standards.
- F. Qualifications.
1. Describe the organization and size of the audit firm, including the number of partners, if any, and audit staff.
 2. State whether the firm is local, regional, national or international.
 3. State the location of the office from which the work will be done if the firm is awarded the contract, the number of partners, managers, senior auditors, supervisors, and other professional staff employed at this office.
 4. Describe the range of professional services performed by the local office.
 5. Describe firm's experience working with county offices of the same size and type as SUPERINTENDENT.
 - a. Provide a sample audit planning document which will accomplish the auditing services specified. The plan should include calendar, time estimates for each significant segment of the work, the number of staff to be assigned, including supervisors where appropriate, the level of each of the staff members to be assigned, and any specialists who will assigned.

- b. Provide three (3) examples of significant audit risk areas for County Offices of Educations.
- c. Provide a list of at least three (3) California County Offices of Education as references that includes: the name and address of each client; the name, title, email address and telephone number of each client's audit liaison; and the date the work was performed.
- d. Indicate whether your firm participates in peer review, and if so, attach a copy of the letter your firm received during the last review.
- e. List the County Office of Educations and/or school Superintendents currently audited by the office that will manage this assignment.
- f. Discuss this office's experience in auditing computerized systems, particularly those of county offices of education and/or school Superintendents, including the number and classifications of personnel skilled in computer related audit services.
- g. Describe the audit experience of the assigned staff, including the partner and manager in charge of the audit engagement, also include the level of experience for personnel assigned to the SUPERINTENDENT.
- h. Provide a proposed beginning and completion dates of major audit areas and estimated hours.
- i. Provide a list of the firm's litigation history over the past ten (10) years. Include litigations that are current, pending, or resolved. Identify if the firm is either a plaintiff or defendant. Include outcome of resolved lawsuits.

G. Audit Team.

1. Identify the key firm leadership personnel and provide a detailed resume including pertinent education and experience. Identify persons that will be principally responsible for working with SUPERINTENDENT and indicate the role and responsibility of each individual. Provide the name of the person who will manage the audit services as specified in this Request for Proposals. Provide a brief resume of the manager's background, training and experience. Specifically discuss the manager's experience in managing COE's and/or School Superintendent audits of the size and scope as specified herein.
2. Indicate the names of supervising auditors who will be assigned to the audit of the SUPERINTENDENT. Provide a brief resume of the supervisors' background, training and experience in supervising audits of the size and scope of the audit as specified herein.
3. Provide a list of other staff that will be assigned to the audit of SUPERINTENDENT include titles and job description that describe the types of experience, background and training required for each of the classifications proposed.
4. All partners, managers, and supervisors assigned to the audit must have a minimum of ten (10) years of experience performing audits of school SUPERINTENDENTs and county office of educations similar to SUPERINTENDENT. Resumes of the staff members assigned to this engagement must include:
 - a. The position of the staff member in the firm.
 - b. The years of experience, specifically in school Superintendents, JPA's and county office audits and consulting.

- c. Education, including a description of the last two (2) years of continuing education, specifically related to courses in school business.

H. **Fees**.

A statement of the proposal fee for 2024-2025, 2025-2026, and 2026-2027. Fees shall be inclusive of all costs for labor and materials (i.e. all personnel, travel, per diem, telephone, supplies, materials, and any other expenses) required to accomplish the annual audit services including delivery of reports to include:

- a. A maximum annual audit cost per year for each of the three (s) fiscal years, 2024-2025, 2025-2026, and 2026-2027. Each audit firm must complete and Schedule A as a part of the proposal.
- b. A statement of the hourly rate for each member of the audit team. The number of hours planned for each phase of the audit for SUPERINTENDENT.
- c. List of all proposed out-of-pocket expenses and/or reimbursable expenses in providing the required services.
- d. Rates associated with potential additional services that are above and beyond the scope of this RFP.
- e. Audit firms are encouraged to include a schedule showing the discounts available to the SUPERINTENDENT for accepting the proposal, however this step is optional.

13. Proposal Completeness.

Each Proposal must be complete in all respects as required by the instructions herein. SUPERINTENDENT may reject any Proposal if it is conditional or incomplete, is not in the required form, contains other irregularities of any kind, or, in the opinion of the SUPERINTENDENT, the information contained therein was intended to mislead the SUPERINTENDENT in the evaluation of the Proposal.

14. Signature.

Every proposal must be signed in the name of the audit firm and bear the signature of the person legally authorized to bind the Proposer and sign proposals on behalf of the Proposer. Upon request of the SUPERINTENDENT, any agent submitting a proposal on behalf of a Proposer shall provide a current power of attorney certifying the agent's authority to bind the firm.

15. Modifications.

Changes in the proposal documents, additions to the proposal, or any other modifications of the proposal form may result in rejection of the proposal as not being responsive to the request for proposal. No oral or telephone modifications shall be considered. Written modifications received prior to the closing date and time will be accepted.

16. Withdrawal of Proposal.

A Proposer may withdraw its proposal by submitting a written request to the Director, Business Operations at any time prior to the date and time scheduled for proposal submission. The Proposer may thereafter submit a new proposal before the proposal submission date. After the RFP opening, no Proposer may withdraw its proposal for a period of ninety (90) days after the date set for the opening thereof.

17. Rejection of Proposals.

The SUPERINTENDENT reserves the right to reject any or all proposals received in response to this RFP.

18. Errors in Proposal.

Proposers shall be bound by the terms and conditions of their proposals notwithstanding the fact that errors are contained therein. However, if immaterial errors are found in a proposal, the SUPERINTENDENT may notify the Proposer that their proposal contains errors and require the Proposer to correct the errors.

19. Proposers Interested in More Than One Proposal.

No person, firm or corporation shall be allowed to make or file or be interested in more than one proposal for the same work, unless alternate proposals are called for. A person, firm or corporation submitting a sub-proposal to a Proposer, or who has quoted prices on materials to a Proposer, is not thereby disqualified from submitting a sub-proposal or quoting prices to other Proposers.

20. Disqualification of Proposer.

If there is reason to believe that collusion exists among the Proposers, the SUPERINTENDENT may refuse to consider proposals from participants in such collusion. No person, firm, or corporation under the same or different name, shall make, file, or be interested in more than one proposal for the same work unless alternate proposals are called for. A person, firm, or corporation who has submitted a sub-proposal to a Proposer, or who has quoted prices on materials to a Proposer, is not thereby disqualified from submitting a sub-proposal or quoting prices to other Proposers. Reasonable ground for believing that any Proposer is interested in more than one proposal for the same work will cause the rejection of all Proposers for the work in which a Proposer is interested.

21. Selection Process.

All proposals will be reviewed by a team composed of representatives of the SUPERINTENDENT. The evaluation will consist of the following components which included but are not limited to the following: a review and analysis of the written proposal, conformance with the RFP including organization, clarity, and completeness of the proposal, qualifications and experience of firm as it pertains to California County Office of Educations, references by California County Office and School Superintendents, fee schedule, and oral interview (optional). SUPERINTENDENT reserve the right to request additional information of any Proposer and to reject any and all proposals and waive any irregularities. The SUPERINTENDENT reserves the right to accept or reject any and all submittals.

The SUPERINTENDENT maintains the sole right to determine whether or not the Proposer can perform the work as outlined in this RFP.

22. Evaluation Criteria.

Firms submitting a proposal are advised that all responsive documents will be evaluated to determine each firm's ability to best meet the needs of the SUPERINTENDENT. Responses will be carefully evaluated based on the required proposal documents for completeness and assigned evaluation points based on the information provided with a maximum score of 100 points for the following categories. The SUPERINTENDENT's evaluation will include, but is not limited to, a consideration of the following criteria:

- a) Responsiveness (10 Points Maximum)
- b) Qualifications & Experience (50 Points Maximum)
- c) Rate/Fee Schedule (25 Points Maximum)
- d) References (15 Points Maximum)

23. Addenda.

The SUPERINTENDENT reserves the right to issue addendums to the proposal documents and specifications at any time prior to the delivery of sealed proposals. A copy of all addendums will be posted on the SUPERINTENDENT website at www.ocde.us. The addendum must be acknowledged as received on the proposal form. Any Proposer that does acknowledge addendum(s) on their proposal may result in their proposal being rejected as not responsive.

24. Evidence of Responsibility.

Upon the request of the SUPERINTENDENT, a Proposer shall submit promptly to the SUPERINTENDENT or its designee, satisfactory evidence showing the Proposer's financial resources, the Proposer's experience in performing the type of services required by the SUPERINTENDENT, the Proposer's organization available for the performance of the contract, and any other required evidence of the Proposer's qualifications to perform the proposed contract. The SUPERINTENDENT may consider such evidence before making its decision awarding the proposed contract. Failure to submit evidence of the Proposer's responsibility to perform the proposed contract may result in rejection of the proposal.

25. Covenant Against Contingent Fees.

Proposer warrants that no person or selling agency has been employed or retained to solicit or secure the contract to be executed as a result of this Request for Proposals, upon an agreement or understanding for a commission, percentage, brokerage or contingent fee, except bona fide established commercial or selling agencies maintained by the Auditor for the purpose of securing business.

For breach or violation of this warranty, the SUPERINTENDENT shall have the right to terminate any contract that may be entered into with the Proposer and, in its sole discretion, to deduct from the contract price or consideration, or otherwise recover, the full amount of such commission, percentage, brokerage or contingent fee.

26. Award of Contract.

Award will be made to the Proposer offering the most advantageous proposal to the SUPERINTENDENT after consideration of the evaluation criteria in this RFP. The SUPERINTENDENT will evaluate proposals received in accordance with the evaluation criteria noted in this RFP. The SUPERINTENDENT shall not be obligated to accept the lowest priced proposal, but will make an award in the best interests of the SUPERINTENDENT after all factors have been evaluated. It is anticipated that a contract will be awarded within the ninety (90) day period that proposals are required to remain open. If award cannot be made within that time, the Proposer will be requested in writing to extend the time period during which the audit firm agrees to be bound by their proposal.

The contract, which the successful firm, as contractor, will be required to execute, is included in the contract documents and should be carefully examined by the Proposer. The contract will be executed in two (2) original counterparts. The complete contract consists of the following documents: The Notice of Request for Proposals, the Information for Proposers, the Accepted

Proposal, the Specifications, the contract, including all modifications thereof duly incorporated therein, and the Purchase Order, if applicable. All of the above documents are intended to cooperate and be complementary so that any instructions or requirements called for in one and not mentioned in the other, or vice versa, are to be executed the same as if mentioned in all said documents. The intention of the documents is to include all labor, materials, equipment and transportation necessary for the proper delivery of all services called for in the Contract.

27. Contract Term.

The successful Proposer shall be required to enter into a contract with the SUPERINTENDENT. The contract will be for a period of three (3) years beginning with audit of fiscal year 2024-2025 and continue for fiscal year 2025-2026, and 2026-2027, subject to termination as set forth in the contract. The contract may be renewed for two (2), additional one-year periods, for a total not to exceed five (5) years.

28. Fees/Pricing.

Interested firms responding to this RFP are to include all costs for labor, equipment, and materials to accomplish the annual audit services including delivery of reports. The SUPERINTENDENT reserves the right to negotiate any aspect of this Request for Proposals and any proposal deemed responsive to this RFP and may request a best and final offer from the audit firm. The SUPERINTENDENT also reserves the right to negotiate pricing during the course of the contract.

29. Compensation.

SUPERINTENDENT shall pay a fixed price to the successful Proposer for the total project per year. Pursuant to Education Code Section 14505, ten percent (10%) of the fee will be withheld until certification by the State Controller that the audit report conforms to the reporting provisions of subdivision (a) Section 14503. In addition, fifty percent (50%) of the audit fee will be withheld for any subsequent year of a multiyear contract if the prior year's audit report was not certified as conforming to the reporting provisions of subdivision (a) Section 14503. This shall include a state that a multi-year contract will be null and void if a firm or individual is declared ineligible pursuant to subdivision (c) of Section 41020.5. The amount withheld is not payable unless payment is ordered by the California Board of Accountancy or the audit report for that subsequent year is certified by the Controller as conforming to reporting provisions of subdivision (a) of Section 14503.

Proposer must state the maximum annual cost for the audit of all funds. Costs as specified, shall be based upon the scope of work as described in this RFP. It is understood that if the scope of the work is increased and/or decreased, the maximum costs as proposed will adjusted upwards and/or downwards as appropriate. The supporting data for the maximum costs of the audit services shall include the hours of each of the staff will be assigned, and the hourly rate applicable to each level of staff assigned.

30. Supplemental Compensation and Additional Services.

If during the course of the examination, the Proposer finds any unusual item or circumstance that, in its view, warrants an immediate detailed investigation, the same will be reported in writing to the Associate Superintendent, Administrative Services. If in the opinion of the SUPERINTENDENT a more detailed verification is required than that which would be required under ordinary circumstances, written authorization will be provided to the auditor.

Additional services are not within the scope of services to be performed pursuant to the agreement. If additional services are required and authorized, the Agreement will be amended to reflect the additional services and supplemental compensation shall be at the hourly rates applicable for the then current audit year. If the additional work is not authorized by the SUPERINTENDENT, the audit report may be qualified according to the circumstances involved.

The SUPERINTENDENT may also request the Proposer to perform work or render services in addition to those that are usual and customary in making an examination of books and accounts of the SUPERINTENDENT. If such work is performed by the Proposer, the separate Agreement will be executed to reflect the scope of the work to be done. Compensation for such work shall be at the hourly rates applicable to the then current audit year.

31. Assignment.

The Proposer or any interest therein, may not be assigned without the prior written consent of SUPERINTENDENT. Any attempted reassignment will render the contract void at the option of the SUPERINTENDENT.

32. Anti-Discrimination.

It is the policy of the SUPERINTENDENT that in connection with all services performed, there be no discrimination against any prospective or active employee engaged in the work because of race, color, ancestry, national origin, religious creed, sex, age or marital status, and therefore, the bidder agrees to comply with applicable Federal and California State laws including, but not limited to, the California Fair Employment Practice Act beginning with Labor Code #1410 and #1735. In addition, the bidder agrees to require like compliance by all subcontractors employed by him.

33. Conflict of Interest Restrictions on Lobbying and Contacts.

From the period beginning on the date of the issuance of this RFP and ending on the date of contract award, no person, or entity submitting a response to this RFP, nor any officer, employee, representative, agent, or consultant representing such a person or entity shall contact through any means or engage in any discussion regarding this RFP, the evaluation or selection process/or the award of the contract with any member of SUPERINTENDENT, it's the Board of Education, officers or agents or selection members, except as expressly authorized herein. Any such contact shall be grounds for the disqualification of the entity submitting a response.

34. Auditor's Obligation to Perform Work in Accordance with Standards.

If the work performed by the Proposer is not in accordance with the standards as specified herein, or if the reports submitted by Proposer are not complete, or if the reports are rejected by the California State Department of Education or the State Controller's Office as incomplete, then the Proposer shall be obligated to do whatever is required to correct the reports to meet the requirements as specified in the standards, or as specified by the Department of Education and/or the State Controller's Office, at no cost to the SUPERINTENDENT.

35. Hold Harmless and Indemnification.

The Proposer will defend, hold harmless and indemnify the Orange County Superintendent of Schools, the Orange County Board of Education and their officers, agents and employees from and against any and all actions, suits, or other proceedings as may arise as a result of performing the work hereunder, except to the extent such actions, suits or other proceedings as arise as a

result of the negligence or willful misconduct of the SUPERINTENDENT their officers, agents, and employees.

36. Insurance.

The awarded Proposer shall maintain throughout the term of the Agreement comprehensive general liability against personal injury and property damage, professional liability, automobile liability and workers' compensation coverage. Proposer shall at all times maintain insurance or programs of self-insurance, satisfactory to SUPERINTENDENT in its reasonable discretion for comprehensive general liability against personal injury and property damage that may arise from or in connection with its performance of the agreement.

Comprehensive General Liability – Personal Injury and Property Damage in an amount not less than One million dollars (\$1,000,000) per occurrence and Two million dollars (\$2,000,000) aggregate.

Professional Liability – Errors and Omissions in an amount not less than Two million dollars (\$2,000,000) combined single limit for each occurrence.

Automobile Liability –the amount required under California state law, or more, for any vehicle used on SUPERINTENDENT property.

Workers' Compensation - In accordance with the provisions of Section 3700 of the Labor Code of the State California, the proposer must include the following statement in the audit contract:

This firm is aware of the provisions of Section 3700 of the Labor Code that requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that Code, and will comply with such provisions before commencing the performance of the work of the contract.

Proposer will name Orange County Superintendent of Schools, the Orange County Board of Education and its officers, agents, and employees as an additional insurance and provide SUPERINTENDENT with a copy of the certificate of insurance and the additional named insured endorsement prior to performing any services. Auditor shall not cancel or change the coverage provided by the policies of insurance without first giving SUPERINTENDENT at least thirty (30) days prior written notice. Should any such policy of insurance be cancelled or changed, Auditor agrees to immediately provide SUPERINTENDENT with true and correct copies of all new or revised certificates of insurance.

37. Independent Contractor.

While performing the audit, the Proposer is independent contractors and not employees of the SUPERINTENDENT.

38. Cancellation of Solicitation.

The SUPERINTENDENT may cancel this solicitation at any time for any reason.

39. Equal Opportunity.

Proposer hereby assures that they will comply with Subchapter VI of the Civil Rights Act of 1964, USC Sections 2000 e through 2000 e (17) to the end that no person shall, on the grounds of race, creed, color, sex, or national origin be excluded from participation in, be denied the benefits of,

or be otherwise subjected to discrimination under the Agreement or under any project, program or activity supported by the Agreement.

40. Public Information.

All materials received by the SUPERINTENDENT in response to this Request for Proposals shall be made available to the public. If any part of a Proposer 's materials is proprietary or confidential, the Proposer must identify and so state. Any Proposer information used to aid in bid selection must not be restricted from the public.

41. Compliance with Laws.

The Proposer and all of the Proposer's employees or agents shall secure and maintain in force such licenses and permits as are required by law, in connection with the furnishing of materials and services listed herein. Proposer shall observe and comply will all rules and regulations of the SUPERINTENDENT all federal, state and local laws, ordinances and regulations. Proposer shall give all notices required by any law, ordinance, rule and regulation bearing on conduct of the work as indicated or specified. If firm observes that any of the work required by this contract is at variance with any such laws, ordinance, rules or regulations, firm shall notify the SUPERINTENDENT, in writing, and, at the sole option of the SUPERINTENDENT, any necessary changes to the scope of the work shall be made and this contract shall be appropriately amended in writing, or this contract shall be terminated effective upon firm's receipt of a written termination notice from the SUPERINTENDENT. If firm performs any work that is in violation of any laws, ordinances, rules or regulations, without first notifying the SUPERINTENDENT of the violation, firm shall bear all costs arising therefrom.

42. Working Papers.

Working papers shall be retained by the auditor for a period of five (5) years after issuance of the audit report, unless otherwise specified in writing by the SUPERINTENDENT. Such working papers shall be available for review and audit by SUPERINTENDENT, representatives of the federal and/or State governments, subsequent audit firms and other individuals designated by the SUPERINTENDENT. Working papers must be submitted to the requesting party within thirty (30) days of the request.

43. Communication.

The Proposer's managing partner in charge of the account will be available throughout the year to provide limited assistance to the SUPERINTENDENT in explaining audit findings and recommendations and to discuss the items that may impact the audit.

44. Audit Copies. - The awarded Firm will provide an electronic print-ready PDF master of the audit report, one (1) master copy for reproduction, and a minimum of twenty-five (25) copies of the audit report at no additional charge.

45. Proposer Agreement.

In compliance with this Request for Proposals, the Proposer will propose and agree to furnish all labor, materials, transportation, and services for the work described and items listed in this RFP.

It is understood and agreed that the Proposer has, by careful examination, satisfied itself as to: the nature of the locations of the work; the character, quality and quantity of the materials to be encountered, the character of the equipment and facilities needed preliminary to and during the

work; the general and local conditions; and all other matters that may impact the work under this contract. No verbal agreement or conversation with any officer, agent, or employee of SUPERINTENDENT, either before or after execution of this contract, will affect or modify any of the terms of obligations in this RFP

46. Non-Collusive Declaration.

The form of such declaration is included as part of the contract documents. Each proposer shall execute the declaration and submit it with his/her sealed proposal.

47. Rights of SUPERINTENDENT.

SUPERINTENDENT will have the right, once the award of the audit contract has been made, to negotiate changes in the agreement. SUPERINTENDENT will enter into a contract with the successful audit firm. Any changes must meet with the approval of the successful audit firm and in no case will such result in an audit that does not comply with State and Federal guidelines.

48. Ineligibility to Conduct Audits.

Audit contract negotiated for services by this RFP will be terminated by the SUPERINTENDENT if the auditing firm is determined by the State Controller to be ineligible to conduct audits pursuant to Education Code Section 41020.5.

49. 2023-2024 Audited Annual Financial Report.

Audit firms that are interested in reviewing copies of the 2023-2024 audit reports for the SUPERINTENDENT should visit the SUPERINTENDENT website at www.ocde.us or contact:

Patricia McCaughey
Director, Business Operations
Orange County Superintendent of Schools
200 Kalmus Drive
Costa Mesa, CA 92628-9050
Email: pmccaughey@ocde.us

50. Assurances.

Proposer shall certify that Proposer's auditing firm will assign a California-licensed certified public accountant as the auditor in charge for SUPERINTENDENT audit. Certify that the auditing firm meets the professional independence standards.

51. Disclosure.

Disclosure of any audit reports rejected by the Office of the State Controller in the last five (5) years.

- A. A statement of the audit firms understanding of the work to be performed and proposed calendar of functions.

The calendar should identify the key components of the audit and the level of staff that will be assigned to perform the work. Please specify any documentation or assistance needed from the SUPERINTENDENT critical to meeting your time frame.

52. SUPERINTENDENT Not Responsible for Preparation Costs.

All costs incurred by a Firm in the preparation, submission and/or presentation of its proposal, including, but not limited to, travel expenses to attend any meeting or interview, long distance charges, and negotiation sessions, shall be the sole responsibility of the Firm and will not be reimbursed by the SUPERINTENDENT. The SUPERINTENDENT shall not pay for any costs incurred by any Firm or other party in connection with preparation of any proposal or other document in response to or in connection with this RFP.

**ANNUAL FINANCIAL AUDIT
PROFESSIONAL AUDIT SERVICES**

SCOPE OF WORK

GENERAL REQUIREMENTS: State of California Education Code, Section 41020, requires that school Superintendents provide for an annual financial audit of all funds, financial records, statements, books, accounts of the SUPERINTENDENT and any other funds that are under the control or jurisdiction of SUPERINTENDENT. Further, the audit shall be made in accordance with the auditing standard generally accepted in the United States of America; the standards for financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular 133, Audits of States, Local Governments, and Nonprofit Organizations.

The audit shall include all funds of the SUPERINTENDENT, including, but not limited to the following:

Federal funds received by SUPERINTENDENT include, but are not limited to: SB 140 Administrative Support Allocation, Orange County School Threat Assessment & Response- STOP Act, Quality Counts California Quality Rating & Improvement System block (QCC QRIS), Systems of Support for Expanded Learning Workforce Development, Workforce Pathways, Education Innovation & Research (EIR), Every Student Succeeds Act (ESSA), Alcohol, Drug Abuse Prevention Services (LYNK), CAL WORKS Stage II & III, CPIN, Federal Block Grant – Alternative Pmt. (FAPP), Friday Night Live, Elementary and Secondary Education Act (Title I), IDEA Local Assistance, IDEA Federal Preschool, IDEA Low Incidence, IDEA Pre-Kindergarten, IDEA Preschool Local Entitlement, McKinney-Vento, Special Education, Teacher Quality and Education Technology (Title II), NCLB (Title III, Title VII), Title IV, and Education Support or Dependent Youth.

State programs include but are not limited to, A-G Completion Improvement Loss Mitigation, Arts and Music in Schools (AMS) Prop 28, California Community School Partnership Program (CCSPP) Classified School Employee Grant, Classified School Employee Professional Development, Commission on Teacher Credentialing, Child Care Cost of Care Plus Rate, Early Education Teacher Development (EETDG), Educator Effectiveness, Educator Workforce Investment (EWIG)(ELAP), Ethnic Studies, Expanded Learning Opportunities Program (ELO-P), Inclusive Early Education Expansion Program (IEEEP), K16 Collaborative Program, Learning Recovery Emergency, Literacy Coaches & Reading, LCFF Equity Multiplier, Local Planning Council, Model Curriculum, Multi-Tiered System of Support (MTSS), School Meal Reimbursement, Quality Rating Information System (CSPP QRIS), Systems of Support for Expanded Learning, Mental Health, Student Support Enrichment Block Grant (SSEBG), Universal Pre-Kindergarten Planning & Capacity, Tobacco Prevention Education (TUPE), Cal STRS, CAL WORKS Stage II & III, Foster Youth Services Countywide, GAAP, Direct Support Professional Training, K12 Strong Workforce, CTEIG, and STEAM.

The SUPERINTENDENT funds include, but are not limited to: General Capital Facilities, Special Education Pass-Through, Child Development, Deferred Maintenance, Special Reserve for Other Than Capital Outlay Projects, County School Facilities Fund , Special Reserve for Capital Outlay Projects, Debt Service, Self-Insurance, Food Services, Retiree Benefits, and Special Education Legal Alliance. Note: The Special Education Legal Alliance has its own ledger [Ledger 10] and is audited separately.

ANNUAL AUDIT OF SUPERINTENDENT FUNDS: Conduct an annual single audit (unless not required) of all funds and account groups under the jurisdiction of the SUPERINTENDENT. The annual audit services shall be made in accordance with generally accepted auditing standards and shall include reporting requirements and audit procedures required by:

- California Education Code, Title 5, California Code of Regulations, published by the Publications Section of the Department of General Services.
- Guidelines for Financial and Compliance Audits of Federally Assisted Programs, published by the U.S. General Accounting Office.
- Government Auditing Standards, issued by the Comptroller General of the United States
- Compliance Supplement for Single Audits of State and Local Governments and Non-Profit Organizations, published by the Office of Management and Budget.
- “Standards and Procedures for Audits of California K-12 Local Educational Agencies” issued by the Office of the State Controller.
- In accordance with all applicable FASB and GASB requirements.
- The provisions of the OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations, (as applicable) published by the U.S. Office of Management and Budget.
- AICPA Audit and Accounting Guide: Audits of State and Local Governments published by the American Institute of Certified Public Accountants.

The scope of the annual audit shall not be limited to that provided in the aforementioned publications in the event that in the opinion of the auditor’s particular circumstances warrant extension thereof.

- Conduct a pre-audit conference to discuss the timelines for the audit and an exit conference to review the draft audit report. The auditor should schedule the exit conference at least three (3) weeks prior to the issuance of the final report.
- Complete and file the audit report to meet the mandatory deadline of each year, unless arranged for at an earlier date by SUPERINTENDENT. The auditor is responsible for filing all copies of the audit with the SUPERINTENDENT as listed in the State Controller’s audit guide. The auditor is responsible for filing the audit with the Federal Audit Clearinghouse, California Department of Education and State Controller’s Office.

- A manager or partner of the firm will present the audit report to the governing board of SUPERINTENDENT no later than January 31 of each year.
- Management Letter - At the completion of the interim work, the auditors will provide a management letter to the Superintendent (or his or her designee) detailing all findings and recommendations noted as of the date of the completion of the interim work. The auditor may substitute a copy of all written findings for the management letter.

The annual audits shall include all funds of SUPERINTENDENT for the fiscal years ending June 30 including, but not limited to:

- A. Governmental Fund Types
 - General Fund
 - Building Fund
 - County School Facilities Fund
 - Special Revenue Funds
 - Debt Service Funds
 - Capital Projects Funds
- B. Proprietary Fund Types
 - Internal Service
 - Enterprise Funds
- C. Fiduciary/Trust Fund Types
 - Foundation Private-Purpose Trust
 - Agency Funds (Associated Student Body funds)
- D. Special Education Legal Alliance funds and any other funds and/or accounts under the control of the County Superintendent of the Orange County Superintendent of Schools. At the conclusion of the annual audit, the successful firm is required to provide, at a minimum, the following in a published report:
 - Introduction
 - Independent Auditors' Report
 - Managements' Discussion and Analysis (MD&A)
 - Basic Financial Statements
 - Notes to Financial Statements
 - Supplementary Information
 - Notes to Supplementary Information
 - Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting based on an audit of basic Financial Statements performed in accordance with *Government Auditing Standards*
 - Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
 - Independent Auditor's Report on State Compliance
 - Schedule of Findings and Questioned Costs
 - Summary of auditor's results

- Management Letters
- Status of Prior-Year Findings and Recommendation.

The auditor shall agree to provide exit interviews with appropriate SUPERINTENDENT personnel after preliminary fieldwork and final audit work, provide a final rough draft of the audit report to be submitted to Fiscal Services no later than November 15, complete the audit, present the report at the appropriately scheduled Board meeting and cause copies of the completed report to be filed on or before:

December 15, 2025 for fiscal year 2024-2025

December 15, 2026 for fiscal year 2025-2026

December 15, 2027 for fiscal year 2026-2027

A. Description of services to be provided, including, but not limited to the following:

- Period for which financial records are to be examined.
- Purpose of examination.
- Scope of examination, including control and review of compliance with state and federal regulatory provisions, as applicable.
- Verification of prior year balances.
- Reference audit standards to be used.
- Provisions that the auditor will issue a management letter which points out areas of material weaknesses in internal control systems; makes comments on areas of possible improvements in systems, procedures and management practices of the SUPERINTENDENT; and identifies areas of possible violations of financial and accounting related regulatory provisions.
- Statement of auditor's responsibility for detection of fraud.

**ORANGE COUNTY SUPERINTENDENT OF SCHOOLS
ANNUAL FINANCIAL AUDITING SERVICES
ANNUAL FINANCIAL STATEMENT**

SCHEDULE A

FEE SCHEDULE

To: Orange County Superintendent of Schools
200 Kalmus Drive
Costa Mesa, California 92626
Attn: Patricia McCaughey, Director, Business Operations

From: _____

Email Telephone Number

Pursuant to and in compliance with your Request for Proposal and all other documents relating thereto, the undersigned Firm, having familiarized him/herself with the terms and conditions of the proposal documents, hereby proposes and agrees to perform, within the time stipulated, the work to be done and to provide all labor and materials necessary to perform the work in connection with:

**REQUEST FOR PROPOSAL – PROFESSIONAL AUDIT SERVICES
ANNUAL FINANCIAL STATEMENT**

All in strict conformance with the specifications for the amounts as specified below:

Contract Price - Annual Cost

\$ _____ maximum cost for audit of fiscal year 2024-2025

\$ _____ maximum cost for audit of fiscal year 2025-2026

\$ _____ maximum cost for audit of fiscal year 2026-2027

\$ _____ TOTAL (three-year period)

The above pricing is firm for the duration of the audit and include but is not limited to all of Contractor's cost, taxes, duties, license fees, materials, supplies, expenses, overhead, required bonds, and profit.

Said fee is a maximum fee and is subject to corresponding reduction in the event that the actual cost of making the audit proves to be less than is now estimated at the time of submitting the proposal. The hourly rates, which include a reasonable profit and constitute the basis upon which the maximum fee has been determined, are hereby fixed and set forth as follows:

<u>Classification</u>	<u>Hourly Rate 2024-2025 Audit</u>	<u>Hourly Rate 2025-2026 Audit</u>	<u>Hourly Rate 2026-2027 Audit</u>
Partner	\$ _____	\$ _____	\$ _____
Manager	\$ _____	\$ _____	\$ _____
Supervisor	\$ _____	\$ _____	\$ _____
Principal	\$ _____	\$ _____	\$ _____
Sr. Acct.	\$ _____	\$ _____	\$ _____
Staff Acct.	\$ _____	\$ _____	\$ _____
Assistant Acct.	\$ _____	\$ _____	\$ _____
Support	\$ _____	\$ _____	\$ _____
Other	\$ _____	\$ _____	\$ _____

Throughout the year, the SUPERINTENDENT requires additional services from the accounting/audit firm such as having auditors accessible to the Fiscal Services Department by providing telephone and written services for such purposes as answering accounting questions of unusual nature, answering state or federal agencies who might question some areas or comments contained in the audit report, and similar problems. These services shall be provided at no additional fee during the tenure of the contract.

In the event that circumstances disclosed by the accountant/auditor indicate that more detailed verification is required in addition to that which would be sufficient under ordinary circumstances, the accountant/auditor agrees to notify the SUPERINTENDENT in writing of all facts relative to extraordinary circumstances, together with a written estimate of the additional cost of work and services thereof. No claims of the accountant/auditor for extra work or services shall be allowed or paid without such written consent and approval of the SUPERINTENDENT first having been so obtained before such extra work and services are entered upon or undertaken.

Names of all persons interested in the foregoing proposal as principals are as follows:

_____	_____
Name	Title
_____	_____
Name	Title
_____	_____
Name	Title

Date

Name of Firm

By _____

Signature of Authorized Agent

By _____

Signature of Authorized Agent

By _____

Signature of Authorized Agent

NOTE: If firm is a corporation, the legal name of the corporation shall be set forth above together with the signature of authorized officers or agents and the documents shall bear the corporate seal. If firm is a partnership, the true name of the firm shall be set forth above together with the signature of the partner or partners authorized to sign contracts on behalf of the partnership. If firm is an individual, his/her signature shall be placed above.

ATTACHMENT B

INFORMATION REQUIRED OF FIRM

The Firm shall furnish all the following information accurately and completely. Failure to comply with this requirement may cause a proposal to be rejected. Additional sheets may be attached if necessary. "You" or "your" as used herein refers to the Auditor's firm and/or any of its owners, officers, directors, shareholders, parties or principals.

If the same information is provided elsewhere in your proposal materials, then please clearly identify such information in response to any of the following questions.

Please be advised that SUPERINTENDENT may request verbal or written clarifications or additional information or an interview or presentation at any time.

SECTION A – GENERAL INFORMATION

(1) Firm name, address and contact information:

(2) Telephone: _____ Facsimile: _____

E-Mail Address: _____

Website Address: _____

(3) Type of firm: (check one)

Individual Partnership Corporation
Subsidiary Government Entity

(4) License No. _____
Name of License Holder _____

(5) Names and titles of all principals/officers of the firm:

Name	Title	Phone Number
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(6) Please list any applicable certifications and licenses and the associated numbers:

(7) Have you or any of your principals ever conducted similar services under a different name or certification or different license number? _____

a. If yes, give firm name, address and certification or license number.

(i) Name _____

(ii) Address _____

(iii) License No. (if any) _____

(8) How many years has your firm been in business under its present business name?
_____.

(9) How many years of experience does your firm have providing similar services?
_____.

(10) To how many public agencies has your firm provided similar services?
_____.

(11) Please list the public agencies, including School SUPERINTENDENTS, for which your firm has provided similar services:

(12) Please attach a short history of the firm including whether it is local, a subsidiary (partially or wholly owned by another entity), national, or international as well as approximate number of employees. Also provide the number of firm offices and locations.

(13) Please attach a copy of your firm's most recent financial statement or other financial instruments that would establish your firm's ability to complete its obligations under any agreement resulting from this RFP.

(14) Please attach or list below why your firm should be selected by SUPERINTENDENT to provide the solicited services.

SECTION B – LEGAL

(15) Have you or any of your principals been in litigation or arbitration of any kind on a question or questions relating to similar services involving a school or community college SUPERINTENDENT during the prior five (5) years? _____.

(a) If yes, provide the name of the public agency and briefly detail the dispute:

(16) Have you had a services agreement terminated for convenience or default in the prior five (5) years? _____.

(a) If yes, provide details including the name of the other party:

(17) Is your firm, owners, and/or any principal or manager involved in or is your firm aware of any pending litigation regarding professional misconduct, bad faith, discrimination, or sexual harassment? _____.

(a) If yes, provide details:

(18) Is your firm, owners, and/or any principals or manager involved in or aware of any pending disciplinary action and/or investigation conducted by any local, state or federal agency? _____.

(a) If yes, provide details:

(19) Does your firm maintain errors and omissions coverage? ____.

If so, please provide a current copy of the declaration page showing the maximum liability or policy value.

(20) Will your firm comply with all SUPERINTENDENT local, State and Federal legal requirements, policies, rules and regulations and laws?

SECTION C – ADDITIONAL INFORMATION

- (21) Please provide any other information that may assist SUPERINTENDENT in ascertaining your ability to perform the requested services.

**SECTION D –
ADDITIONAL AS-NEEDED
SERVICES - PRICING**

(22) What are your costs to perform additional tasks and deliverables during the agreement period? Please submit a fee schedule for additional, as needed services.

SECTION E - REFERENCES

(23) Have you ever had any direct or indirect business, financial or other connection with any official, employee or consultant of the SUPERINTENDENT? Identify any conflict of interest in (a):

(a) Please elaborate and discuss any potential, apparent or actual conflict of interest:

(24) Each firm must include the following references:

- a. List at least five (5) clients for whom you have provided similar services. Show the names, addresses, and current telephone numbers of the persons who may be contacted. Information obtained through the references will be evaluated by SUPERINTENDENT. The Auditor recognizes that to ensure the effectiveness of the information review process, references must be able to speak frankly and openly. Auditor, therefore, releases the organizations and individuals listed in this form from any claim or liability, because of responses given to requests for information by SUPERINTENDENT regarding the Auditor or the Auditor's performance of work.

Name	Address	Phone Number
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

I certify and declare under penalty of perjury under the laws of the State of California that the foregoing Information Required of Auditor pages one (1) through eight (8) is true and correct. Executed this _____ day of _____, 2025 at

_____, State of _____

City, County

Signature

Print Name

**SECTION F - NONCOLLUSION
AFFIDAVIT**

**SECTION E - NONCOLLUSION DECLARATION
NONCOLLUSION DECLARATION TO BE EXECUTED BY
BIDDER AND SUBMITTED WITH BID
(Public Contract Code section 7106)**

The undersigned declares:

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

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

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

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on _____[date], at _____[city], _____[state].

Signature

Print Name

CONTRACTOR /CONSULTANT CERTIFICATION

REGARDING BACKGROUND CHECKS

_____ certifies that it has performed one of the following:

[Name of contractor/consultant]

- Pursuant to Education Code Section 45125.1, Contractor has conducted criminal background checks, through the California Department of Justice, of all employees providing services to the Orange County Superintendent of Schools, pursuant to the contract/purchase order dated _____, and that none have been convicted of serious or violent felonies, as specified in Penal Code Sections 1192.7(c) and 667.5(c), respectively.

As further required by Education Code Section 45125.1, attached hereto as Attachment "A" is a list of the names of the employees of the undersigned who may come in contact with pupils.

OR

- Pursuant to Education Code Section 45125.2, Contractor will ensure the safety of pupils by one or more of the following methods:
 - 1) The installation of a physical barrier at the worksite to limit contact with pupils.
 - (2) Continual supervision and monitoring of all employees of the entity by an employee of the entity whom the Department of Justice has ascertained has not been convicted of a violent or serious felony.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date _____, 20__

[Name of Contractor/Consultant]

By its: _____

CONTRACTOR/CONSULTANT CERTIFICATE REGARDING
DRUG-FREE WORKPLACE

This Drug-Free Workplace Certification form is required from all successful *bidders/contractors/consultants* pursuant to the requirements mandated by Government Code Sections 8350 et seq., the Drug-Free Workplace Act of 1990. The Drug-Free Workplace Act of 1990 requires that every person or organization awarded a contract or grant for the procurement of any property or service from any State agency must certify that it will provide a drug-free workplace by performing certain specified acts. In addition, the Act provides that each contract or grant awarded by a State agency may be subject to suspension of payments or termination of the contract or grant, and the contractor, consultant or grantee may be subject to debarment from future contracting, if the contracting agency determines that specified acts have occurred.

Pursuant to Government Code Section 8355, every person or organization awarded a contract or grant from a State agency shall certify that it will provide a drug-free workplace by doing all of the following:

- a) Publishing a statement, notifying employees that the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited in the person's or organization's workplace, and specifying actions which will be taken against employees for violations of the prohibition;
- b) Establishing a drug-free awareness program to inform employees about all of the following:
 - 1) The dangers of drug abuse in the workplace;
 - 2) The person's or organization's policy of maintaining a drug-free workplace;
 - 3) The availability of drug counseling, rehabilitation and employee-assistance programs; and
 - 4) The penalties that may be imposed upon employees for drug abuse violations;
- c) Requiring that each employee engaged in the performance of the contract or grant be given a copy of the statement required by subdivision (a) and that, as a condition of employment on the contract or grant, the employee agrees to abide by the terms of the statement.

I, the undersigned, agree to fulfill the terms and requirements of Government Code Section 8355 listed above and will (a) publish a statement notifying employees concerning the prohibition of controlled substance at the workplace, (b) establish a drug-free awareness program, and (c) require each employee engaged in the performance of the contract be given a copy of the statement required by section 8355(a) and require such employee agree to abide by the terms of that statement.

I also understand that if the SUPERINTENDENT determines that I have either (a) made a false certification herein, or (b) violated this certification by failing to carry out the requirements of Section 8355, that the contract awarded herein is subject to termination, suspension of payments, or both. I further understand that, should I violate the terms of the Drug-Free Workplace Act of 1990, I may be subject to debarment in accordance with the requirements of Sections 8350 et seq.

I acknowledge that I am aware of the provisions of Government Code Sections 8350 et seq. and hereby certify that I will adhere to the requirements of the Drug-Free Workplace Act of 1990.

DATE: _____

CONTRACTOR

By: _____
Signature

**CONTRACTOR'S CERTIFICATE REGARDING ALCOHOLIC BEVERAGE and TOBACCO-FREE CAMPUS
POLICY**

The CONTRACTOR agrees that it will abide by and implement the SUPERINTENDENT's Alcoholic Beverage and Tobacco-Free Campus Policy, which prohibits the use of alcoholic beverages and tobacco products, at any time, on SUPERINTENDENT-owned or leased buildings, on SUPERINTENDENT property and in SUPERINTENDENT vehicles. The CONTRACTOR shall procure signs stating "ALCOHOLIC BEVERAGE AND TOBACCO USE IS PROHIBITED" and shall ensure that these signs are prominently displayed in all entrances to school property at all times.

DATE: _____

CONTRACTOR

By: _____

Signature

**ATTACHMENT C
SAMPLE**

PROFESSIONAL SERVICES AGREEMENT

This Professional Services Agreement (“Agreement”) is made and entered into this __, **day of** _____ **20**__, and it is made by and between the Orange County Superintendent of Schools. (“Superintendent”) and _____ (“Consultant”) for services pertaining to Superintendent’s project: Request for Proposals Number: 24-03 Professional Audit Services. Superintendent and Consultant shall collectively be referred to as the “Parties” throughout this Agreement.

RECITALS

A. WHEREAS, the Superintendent requires professional or special services and/or advice in connection with certain financial, economic, accounting, administrative, engineering, legal or other professional or special services, of like matters, as provided in this Agreement; and

B. WHEREAS, the Consultant is specially trained, experienced, qualified, competent and authorized under State and Federal law as applicable, to provide the professional services and advice required by the Superintendent; and

C,

NOW, THEREFORE, the Parties agree as follows:

AGREEMENTS

1. Scope of Work.

The Consultant shall provide all services described in Superintendent’s Request for Proposals: 24-03 Professional Audit Services and furnish all labor, materials, equipment, tools, and utility and transportation services, and perform and complete all work required. The incorporation of any exhibit(s) or attachments are hereby incorporated into this Agreement and made a part of it. In the event of any conflict between the language in this Agreement and any attachment or exhibit incorporated herein, the language in this Agreement will govern and take precedence over any attachment or exhibit.

Attachments to this Agreement – please check, if applicable:

- Statement of Work
- Proposal / Price Quotation
- Price / Fee Schedule
- Requirements Summary
- Other attachment described as: Consultant Proposal

Consultant shall conduct all audit services in accordance with generally accepted auditing standards, Governmental Auditing Standards issued by the Comptroller General of the United States, provisions of Office of Management and Budget Uniform Guidance, "Audits of State and Local Governments" which involves obtaining an understanding of the internal control structure, including the control environment, the accounting system, and the control procedures established by management, and applicable Governmental Accounting Standards Board (GASB) statements. If the work performed by Consultant is not in accordance with the standards as specified herein, or if the reports submitted by Consultant are not complete, or if the reports are rejected by the California State Department of Education or the State Controller’s Office as incomplete, the Consultant shall be obligated to do whatever is required to correct the reports to meet the

requirements as specified in the standards, or as specified by the Department of Education and/or the State Controller's Office, at no cost to the Superintendent.

2. Term.

The Consultant will commence providing services under this Agreement as soon as practicable after the execution of this contract and will diligently, properly and in full compliance perform as required and complete the performance of services by _____. Time shall be of the essence in the performance of this Agreement. If the Consultant at any time during the term of this Agreement becomes noncompliant with any of the terms and conditions hereof or noncompliant with any applicable regulatory requirement including any suspension, revocation or termination of any permit, certification or license which is required in order for the Consultant to properly perform under this Agreement, then the Consultant shall immediately notify the Superintendent's Director, Business Operations in writing.

3. Termination.

A. Termination for Convenience: At any time and without need for cause, the Superintendent may terminate this Agreement or suspend services of Consultant by delivering written notice of termination to the Consultant. Notice of termination shall be deemed given in accordance with the "Notice" provision in this Agreement. The termination shall take effect immediately upon receipt of the written notice, unless the notice specifies a later date as the effective date of the termination. As of the effective date of the termination, the Consultant shall cease all work pursuant to this Agreement. The Superintendent and the Consultant expressly agree that, in the event of termination for convenience, the Superintendent will be required to compensate the Consultant only for services satisfactorily rendered prior to the effective date of termination.

B. Termination for Cause: Superintendent may terminate this Agreement by delivering written notice to the Consultant of the Superintendent's intent to terminate this Agreement for cause. Notice of termination shall be deemed given in accordance with the "Notice" provision in this Agreement. The written notice shall set forth in reasonable detail the cause(s) underlying the Superintendent's intent to terminate this Agreement. Sufficient cause for termination shall include: (a) any material breach of this Agreement by the Consultant, including any failure by Consultant to reasonably perform its obligations pursuant to this Agreement; (b) any act by Consultant exposing the Superintendent to liability for, or resulting in Superintendent liability for, personal injury or property damage; (c) any act by Consultant exposing the Superintendent to liability for, or resulting in Superintendent liability for, fraudulent or other wrongful acts; or (d) if Consultant is adjudged a bankrupt, Consultant makes a general assignment for the benefit of creditors, or a receiver is appointed on account of Consultant's insolvency. This Agreement shall terminate fifteen days after receipt by the Consultant of the written notice, unless Consultant has corrected or eliminated the matters forming the cause(s) for termination and provided evidence thereof satisfactory to the Superintendent, or Consultant has made arrangements for the correction or elimination of such matters satisfactory to the Superintendent. In the event of such termination for cause, all work and services of the Consultant provided prior to the termination shall be the property of the Superintendent, and the Superintendent may complete the services required under this Agreement by any other means the Superintendent determines reasonable. The Consultant shall be liable for all damages incurred by the Superintendent as a result of the Consultant's breach of its obligations pursuant to this Agreement, acts exposing the Superintendent to liability, and/or acts resulting in Superintendent liability. The foregoing provisions are in addition to and not a limitation of any other rights or remedies available to Superintendent.

4. Consultant's Services and Responsibilities.

A. Consultant agrees to exercise the highest professionalism and utmost care, and to utilize Consultant's expertise and talents in completing such audit services. Consultant agrees that it will act in a manner it believes to be in the best interest of Superintendent rather than for itself or another third party. Consultant agrees that it shall perform its services in a timely manner. Consultant agrees to provide Consultant's own equipment, tools and other materials at Consultant's own expense, unless otherwise agreed to in writing by the Superintendent. Superintendent will make its facilities and equipment available

to Consultant when necessary. Consultant may not assign, subcontract or otherwise delegate Consultant's obligations under the Agreement without Superintendent's prior written consent. Consultant shall devote such time to the performance of services under this Agreement that are reasonably necessary for satisfactory performance of the services and obligations hereunder.

B. Consultant shall hold and maintain during the performance of this Agreement any and all applicable licenses, permits and/or certificates necessary for performance of services under the AGREEMENT and comply with all applicable federal, state and local laws, statutes, regulations, rules and ordinances, as well as Superintendent's policies and procedures in the performance of Superintendent under this Agreement

C. Consultant shall at all times enforce appropriate discipline and good order among its employees and shall not employ or work any unfit person or anyone not skilled in providing the services required under this Agreement. It shall be the responsibility of Consultant to ensure compliance with this section. Any person in the employ of Consultant whom Superintendent may deem incompetent, unfit, intemperate, troublesome or otherwise undesirable shall be excluded from providing services under this Agreement and shall not again provide services except with Superintendent's written consent. If applicable, Consultant shall ensure that persons who perform services on Superintendent's property where students are present, have not been convicted of any felony, have not been convicted of any controlled substance offense, and have not been convicted of any sex offense, as those terms are defined by Education Code section 45125.1.

5. Compensation.

A. The Superintendent agrees to compensate Consultant in accordance with the negotiated price between the Superintendent and the Consultant not to exceed the total amount _____ of this Agreement. Consultant will be paid pursuant to the individual purchase order initiated by the Superintendent, which is incorporated into this Agreement by reference. Superintendent understands that Consultant may submit an individual estimate, invoice, confirmation, letter of intent, or similar documentation that may require the signature of the Superintendent, but Consultant specifically understands and agrees that this Agreement is controlling and takes precedence over any Consultant agreement document that may be submitted by Consultant to the Superintendent.

B. Payment for the services shall be made for all undisputed amounts based upon the work product and/or services delivered to the satisfaction of the Superintendent. Payment shall be made after the Consultant submits an invoice to the Superintendent for services actually completed. Payment shall be made to the Consultant within thirty (30) days of receipt of Consultant's properly prepared invoice, but no sooner than the conclusion of satisfactory rendered services. A properly prepared invoice must contain the following: a fully supported and detailed invoice which clearly indicates as applicable, any progress completed, milestones achieved, any reports (draft, preliminary, or final) issued, dates worked, increments of hourly work (rounded to the nearest one-tenth hour increment), subcontract cost, etc. The Superintendent will not be obligated to make more than one (1) payment to the Consultant each month.

C. For services to be performed throughout the fiscal year, Consultant will attach an hourly rate schedule (if applicable) to this Agreement as an exhibit and provide an invoice for services completed referencing the purchase order number and send to Accounts Payable.

D. All payments due under this Agreement shall be paid in U.S. dollars only

6. Independent Contractor.

The Consultant is an independent contractor and will perform said services as an independent contractor and not as an employee of the Superintendent. Accordingly, nothing in this Agreement shall be construed as establishing a relationship of employer and employee, or principal and agent, between the Superintendent and the Consultant or between the Superintendent and any of Consultant's agents or employees as they relate to any services provided. Consultant and its agents and employees shall not

be entitled to any rights and or privileges of the Superintendent's employees and shall not be considered in any way to be the employees of the Superintendent. Each party acknowledges that the Consultant is not an employee for state or federal tax purposes or any other purpose.

7. Ownership - Documents, Reports, Information, Materials.

All documents, information, and materials of any and every type including intellectual property, prepared or produced by the Consultant pursuant to this Agreement shall be the sole and exclusive property of the Superintendent ("Property"). Such Property shall include but not be limited to data, drawings, specifications, reports, estimates, summaries, and such other information and materials as may have been accumulated by the Consultant in performing work under this Agreement, whether completed or in process. Consultant shall assume no responsibility for the unintended use by others of any such documents, information, or materials on project(s) which are not related to the scope of services described under this Agreement. The Superintendent may provide the Consultant with a written request for the return of its Property at any time. Consultant shall return the requested Property to the Superintendent no later than three (3) days after receipt of the Superintendent's written request for the Property.

8. Indemnification.

To the furthest extent permitted by California law, Consultant shall, at its sole expense, indemnify, and hold harmless the Superintendent, the Orange County Board of Education and their agents, representatives, officers, and volunteers ("Superintendent Parties") from any and all demands, losses, liabilities, claims, suits, and actions ("Claims") of any kind, nature, and description, including, but not limited to, personal injury, death, property damage, and contractors' and/or attorneys' fees and costs, directly or indirectly arising out of, connected with, or resulting from the performance of the Agreement or from any activity, work, or thing done, permitted, or suffered by the Consultant under or in conjunction with this Agreement, unless the Claims are caused wholly by the sole negligence or willful misconduct of the Superintendent Parties. Consultant shall, to the furthest extent permitted by California law, defend the Superintendent Parties at Consultant's own expense, from any and all Claim(s) and allegations relating thereto with counsel approved by the Superintendent Parties where such approval is not to be unreasonably withheld. Whereas the cost to defend the Superintendent Parties charged to the Consultant shall not exceed the proportionate percentage of the Consultant's fault as determined by a court of competent jurisdiction, any amounts paid in excess of such established fault will be reimbursed by the Superintendent. Notwithstanding the previous sentence, in the event one or more defendants is unable to pay its share of defense costs due to bankruptcy or dissolution of the business, such defendant shall meet and confer with other parties regarding unpaid defense costs. The Superintendent Parties shall have the right to accept or reject any legal representation that Consultant proposes to defend the indemnified parties.

9 Limitation of Superintendent Liability.

Other than as provided in this Agreement, Superintendent's financial obligations under this Agreement shall be limited to the payment of the compensation provided in this Agreement. Notwithstanding any other provision of this Agreement, in no event, shall Superintendent be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement for the services performed in connection with this Agreement.

10. Insurance.

During the term of this Agreement, the Consultant shall maintain BOTH GENERAL & PROFESSIONAL liability insurance. Unless otherwise agreed in writing by the Superintendent, General Liability shall be maintained in an amount not less than \$1,000,000 per occurrence; and Professional Liability in an amount not less than \$2,000,000 combined single limit for each occurrence. Automobile liability insurance to the amount required under California State law or more, and Workers Compensation as required under California State law. The Consultant shall provide

Certificates of Insurance, with Additional Insured Endorsements, indicating applicable insurance coverages prior to the commencement of work.

11. Records.

The Consultant shall maintain and preserve any and all written and electronic records relating to this Agreement, including without limitation, invoice support (e.g. hours and days worked and other detail) for a period of not less than three (3) years after final payment under this Agreement. The Superintendent, its employees and agents and the Office of the State Auditor shall have the right to audit, examine, inspect and copy any and all of Consultant's records relating to this Agreement at any time during normal business hours. Additionally, pursuant to Government Code Section 8546.7, the Consultant is hereby advised that every contract involving the expenditure of public funds in excess of ten thousand dollars (\$10,000.00) shall be subject to examination and audit of the State Auditor as specified in the code.

12. Conduct.

Conduct. Consultant and their subcontractors, if any, are expected to conduct themselves in a professional and ethical manner while on Superintendent property and while in communication with Superintendent personnel, volunteers, parents/guardians, etc. Offensive, disruptive, or inappropriate conduct will not be tolerated and at Superintendent's sole discretion, Vendor may be asked to leave Superintendent property. The Superintendent also reserves the right to remove or ban any person or business from Superintendent sites for any offensive, disruptive, or inappropriate conduct as determined by the Superintendent.

13 . Confidentiality.

Consultant and all its employees and subcontractors, if any, shall maintain the confidentiality of all information received in the course of performing the services. Consultant understands that student records are confidential and agrees to comply with all state and federal laws concerning the maintenance and disclosure of student records. This requirement to maintain confidentiality shall extend beyond the termination of this Agreement.

14. Noise, Drugs, Tobacco, and Alcohol.

Consultant shall take all steps necessary to insure that its employees or any of its subcontractors do not use, consume, or work under the influence of any alcohol, tobacco, cannabis or illegal drugs while on Superintendent property. Consultant shall further prevent any of its employees or its subcontractors' employees from playing any recorded music devices or radios or wearing any radio headphone devices for entertainment while working on Superintendent property. Likewise, Consultant shall prevent its employees or subcontractors' employees from bringing any animal onto Superintendent property, except for qualified service animals. Consultant shall not violate any applicable Superintendent policies.

15. Anti-Discrimination.

It is the policy of the Superintendent that in connection with all work performed under contracts there be no discrimination against any employee engaged in the work because of race, color, ancestry, national origin, religious creed, physical disability, medical condition, marital status, sexual orientation, gender, or age and therefore, Consultant agrees to comply with applicable federal and California laws including, but not limited to the California Fair Employment and Housing Act (beginning with Government Code Section 12900) and Labor Code section 1735 and Superintendent policy as applicable. In addition, Consultant agrees to require like compliance by all of its subcontractor(s).

16. No Rights in Third Parties.

This Agreement does not create any rights in, or inure to the benefit of, any third party except as may be expressly provided herein.

17. Binding Agreement; Assignment

The Superintendent and Consultant respectively, bind themselves, their partners, officers, successors, assigns and legal representatives to this Agreement with respect to the terms of this Agreement. Consultant shall not assign this Agreement.

18. California Law; Attorneys' Fees.

This Agreement shall be governed by the laws of the State of California. The Parties further agree that any action or proceeding brought to enforce the terms and conditions of this Agreement shall be maintained in County of Orange. Should litigation be necessary to enforce any terms or provisions of this Agreement, then each party shall bear its own litigation and collection expenses, witness fees, court costs and attorneys' fees.

19. Integration/Entire Agreement.

This Agreement represents the entire agreement between the Superintendent and Consultant and supersedes all prior negotiations, representations or agreements, either written or oral, pertaining to the services or subject matter described herein. This Agreement may be amended or modified only by an agreement in writing, signed by both the Superintendent and the Consultant.

20. Signature Authority.

Each of the Parties signing this Agreement warrants to the other that he or she has full authority of the entity on behalf of which his or her signature is made.

21. Waiver.

The waiver by either party of any breach of any term, covenant, or condition herein contained shall not be deemed to be a waiver of such term, covenant, condition, or any subsequent breach of the same or any other term, covenant, or condition herein contained.

22. Counterparts.

This Agreement may be executed in one or more counterparts, each of which shall be deemed an original. A facsimile or electronic signature shall be deemed to be the equivalent of the actual original signature. All counterparts so executed shall constitute one Agreement binding all the Parties hereto.

23. Notice.

Any notice required or permitted to be given under this Agreement shall be deemed to have been given, served, and received if given in writing and either personally delivered or deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, or sent by overnight delivery service. Notices to Vendor shall be addressed as indicated in this Agreement. Notice to Superintendent shall be addressed as follows:

Orange County Superintendent of Schools
200 Kalmus Drive
Costa Mesa, California 92626
Attention: Patricia McCaughey

Any notice personally given shall be effective upon receipt. Any notice sent by overnight delivery service shall be effective the business day next following delivery thereof to the overnight delivery service. Any notice given by mail shall be effective three (3) calendar days after deposit in the United States mail.

24. Applicable Law.

The Consultant shall comply with all applicable Superintendent, federal, state, and local laws, rules, regulations, policies and ordinances and workers' compensation laws. The Consultant represents and warrants that it does not have any potential, apparent or actual conflict of interest relating in any way to this Agreement.

25. The Consultant, if an employee of another public agency, certifies that Consultant will not receive salary or remuneration, other than vacation pay, as an employee of another public agency for the actual time in which services are actually performed pursuant to this Agreement.

26. Any modification of this Agreement shall be effective only if it is in writing and signed by the Parties, except that the Superintendent may unilaterally amend this Agreement in writing to accomplish the following changes:

- a) Increase dollar amounts;
 - b) Effect administrative changes; and
 - c) Effect other changes as required by law.
- all prior or contemporaneous oral or written Agreements.

Authorized representatives of the Parties have executed this Agreement as indicated below.

CONSULTANT:

SUPERINTENDENT:

Consultant / Firm Name

Orange County Superintendent of Schools

(Signature, Authorized Representative)
Signer's Name
Title

(Signature, Authorized Representative)
Patricia McCaughey

(SSN or Federal ID number)

(Telephone)

(Email Address)

(Date)

(Date)