Laramie County Community College
Cheyenne Wyoming

Request for Proposals

to provide

Independent Audit Services

Due Date – Proposal Submissions
February 25, 2020 @ 3:00 p.m.

RFP-20089

Solicited by:
Department of Administration and Finance
Division of Contracting and Procurement
1400 East College Drive
Cheyenne, WY 82007
I. Proposal Overview

A. Overview of LCCC

Laramie County Community College was created by the voters on May 21, 1968 to help fill the need for academic, career, and community service/continuing education in the county. Courses are offered that reflect the skills and knowledge required to function in a world that makes ever increasing demands upon the individual. The College is dedicated to helping individuals prepare for careers, enjoy community life, and enrich leisure time by providing educational experiences. LCCC has three campus sites, with the main campus in Cheyenne WY, and satellite campus locations in Pine Bluffs WY and Laramie WY. LCCC offers courses throughout most of the calendar year, with academic sessions conducted in the Fall, Spring and Summer semesters.

B. Solicitation Intent

1. Annual audit of Laramie County Community College and Laramie County Community College Building Authority financial statements for the fiscal year ending June 30, together with Report of Independent Auditors, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The Building Authority will have Stand-alone statements and will be included as a component unit in the College’s Financial Statements.


3. Completion of auditor sections of the Data Collection Form for Reporting on Audits of States, local Governments and Non-Profit Organizations.

4. The Audit Firm shall make a presentation of the College’s audit findings and reports to the College’s governing Board at a regularly scheduled meeting, and presentation of draft report to the Facilities and Finance committee. The Audit Firm shall make a presentation of the Building Authorities’ audit findings and reports to the Building Authority’s governing Board at a regularly scheduled meeting in December.

The Building Authority Board may from time to time issue new revenue bonds, refund existing revenues bonds or issue other financial or debt instruments where inclusion of financial statements in the offering documents is prudent and desirable. In these cases, the Audit Firm shall cooperate in all respects to facilitate inclusion of the financial statements and not place an undue burden, demand or restriction in incorporating the financial statements.
in these documents. The Audit Firm shall be given the opportunity to review these documents prior to issuance to correct misstatements or factual errors in these documents with respect what is stated in the financial statements. A reasonable fee may be negotiated with the Audit Firm for this service.

5. The Audit Firm may be engaged to provide additional specific auditing and consulting services, provided these services do not create a conflict with the respect to performing the College’s and Building Authority’s financial audits.

6. The Audit firm shall provide a grouped working trial balance of all College and Building authority accounts to assist with Report writing. A report proforma in either Word or Excel will be provided for the College and Building Authority to assist with report writing.

C. Contract Term

The College’s intention is to award a three (3) year contract with the option to renew for two (2) additional one year periods, subject to satisfactory performance and at the option of the College and Board of Trustees. The College intends for the contract to be effective as of May 1 for fiscal year 2020 audit services. The President and the Board of Trustees reserves the right to review and adjust the contract on an annual basis as the need dictates, including a re-negotiation of the annual audit fee.

D. Proposed Calendar

- Request for Proposal released: January 22, 2020
- Deadline to submit written questions: February 3, 2020
- **Deadline for Proposal submissions**: February 25, 2020
- Review Proposal submissions: February 25 – March 1, 2020
- Recommend finalist to Board of Trustees: March 18, 2020
- Award contract to finalist: March 20, 2020

E. RFP Questions

All questions shall be submitted via e-mail to jspezzano@lccc.wy.edu on or before February 3, 2020 at 5:00 p.m. (MST). Communication regarding this RFP shall only be with Jamie Spezzano and no other LCCC employees.

II. Minimum Qualifications of the Successful Audit Firm

1. The firm must have experience in auditing Wyoming governmental entities, with a strong preference for firms with Wyoming Community College experience.
2. The firm must have experience in performing audits under Uniform Guidance.
3. The firm must be a member of the AICPA Peer Review Program and enrolled in the AICPA Government Audit Quality Center.
4. The firm shall employ sufficient numbers of professional audit staff to ensure that the audit is performed in a timely manner.
5. The firm shall be licensed to practice public accounting in Wyoming.
6. No firm shall be qualified for consideration if a former employee or partner of the accounting firm submitting a proposal has been employed by LCCC for two (2) years or less immediately prior to the proposal submission.

7. The firm shall have experience with Federal Student Aid Testing,

8. The firm shall have received specific training in the area of Federal Student financial aid auditing for those staff members who will be conducting audit services in the financial aid office.

III. Responsibilities/Requirements of the Parties

Laramie County Community College
1. College staff will complete its audit preparations in time for fieldwork to begin as early as the second week of August of each year. Preliminary fieldwork may be conducted at any time.
2. College staff will prepare appropriate work papers, schedules and analyses, and obtain documents as requested by the auditors.
3. College staff will prepare confirmation letters, legal letters, and miscellaneous correspondence as requested by the auditors.
4. College staff will prepare a draft of the audit report, in consultation with the auditors, using Microsoft Word and Excel as identified under B7 above.
5. The College will provide the auditors with an appropriate workspace in which to conduct the audit.
6. The College uses Ellucian’s Colleague software.

Successful Audit Firm
1. All working papers and reports shall meet the minimum legal retention requirements and such papers shall be made available to the College and its grantors without charge.
2. All working papers and reports must be retained, at the firm’s expense, for the minimum period required by State of Wyoming Statutes and regulations.
3. The final audit report and Data Collection form submission must be completed by December 31st of each calendar year and will be submitted to the LCCC Board of Trustees at its regularly scheduled October or November Business Meeting by an audit firm partner.
4. The College will require annually an audit exit conference with the VP of Administration and Finance Services, the Comptroller, and other staff as appropriate.
5. Reports:
   a) A total of thirty (30) copies of the audit report (15 for LCCC and 15 for the Building Authority) will be delivered to the College. In addition, one (1) unbound version of the audit report will be supplied to the College.

IV. Selection Criteria

The award will be made to the firm whose proposal best meets the specifications of this RFP, is in the best interests of, and most advantageous to LCCC. The inclusion of cost as a proposal factor is not intended to require LCCC to select the lowest cost proposal; therefore, cost will not be the sole basis for selection. The Board of Trustees, Vice
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President of Administration and Finance Services, Comptroller, and other College staff will review and score the proposals according to the criteria listed below. The College reserves the right to request that a “short-list” of firms participate in an oral presentation, and to:

✓ Accept the proposal that it considers to be in the best interest of the College and Building Authority, and in the College’s evaluation and judgment, the firm that is best qualified to perform the requested audit services;
✓ Award a contract based on the most advantageous combination of value; and
✓ Evaluate proposals for all factors it deems appropriate whether or not such factors have been stated in the certain RFP.

Evaluation Criteria includes, but not limited to:

A. **Responsive:**
   1. Compliance with RFP requirements.
   2. Compliance with and adherence to the RFP forms and format.
   3. Presentation and professionalism of submission.

B. **Responsible:**
   1. Accessibility and ability to respond to College’s needs in a timely manner.
   2. Sufficient references for which similar types of audits have been completed.
   3. Experience and qualifications of staff to be assigned to this audit.
   4. Demonstrated knowledge of legal requirements and compliance with same.

C. **Proposal:**
   1. Annual fees as compared to other proposals.
   2. Resources and experience that demonstrates adequate capacity to perform the required audit services.
   3. Reputation of the firm based on references.
   4. The firm’s ability to meet the minimum qualifications including relevant community college experience.

LCCC reserves the right to reject any or all proposals, including without limitation, if they are, in its’ sole discretion judged unacceptable, non-responsive, non-conforming, conditional, to waive any technical or formal defect therein, to accept or reject any part of any proposal.

V. **Proposal Content**

A. All participating firms are required to provide the following information in their proposals which shall be **bound, sorted and organized** into either “Tabs” or “Headings” as defined below. Proposals shall address each bullet and letter item specified below per the respective Tabs or Headings. **Proposals are limited to 30 pages (one-sided).**

**Tab/Heading #1 – Firm’s Profile and Management Letter:**

➢ Provide a description of the firm’s practice, to include.
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a) Provide a “brief” statement of your intent to perform the audit services, and your qualifications for selection.
b) Size of firm.
c) Resumes of all firm members who will be handling the College audit; and a description of the type and number of audits this team has performed.
d) Listing of major clients and the type of audit per each client (*this listing is exclusive of educational clients per “h” below*).
e) Membership in professional organizations.
f) Longevity of practice.
g) Listing of educational clients, specifically community colleges or other colleges or universities; and the type of audit per each institution.
h) Listing of all community college audits conducted in the last three (3) years in Wyoming and the surrounding region (*Idaho, Utah, Colorado, Montana and Nebraska*).
i) Disclose any litigation or professional disciplinary action that might adversely affect the ability of your firm to carry out a multi-year audit service.

➢ Describes what differentiates your firm from other auditing firms.
➢ On a company letterhead, describe any business, investment, or family relationship with College officials, or appointed employees.

Tab/Heading #2 – Qualifications:

➢ Specifically discuss and confirm that your company has met the minimum qualifications (refer to Section II above – page 2) to complete the prescribed audit services as detailed within this RFP.
➢ During the past two (2) years, describe the top five areas that your firm has cited education institutions for compliance as it relates to federal student financial aid programs or other Federal grants.
➢ Describe how your firm recommends the approach for corrective action programs.

Tab/Heading #3 – References:

➢ List three (3) client references to include at a minimum: contact name, address, phone number, e-mail address, type of audit, and date of audit.

Tab/Heading #4 – Fee Proposal:

➢ Complete and submit Appendix “A” (refer to page 8 below) with your proposal package, to include signature and firm information done in ink.

VI. Submission of Proposals

1. Participating firms shall submit one (1) original (original to be stamped “original”) and seven (7) copies of their proposal in hard-copy format; and one (1) copy in electronic format (*thumb drive*). **Proposals are limited to 30 pages (one-sided).** Faxed or electronic proposals will NOT be accepted. Proposal packages shall be delivered via courier service or hand-delivered to the address below. **All submittals must be received no later than 3:00 p.m. (prevailing local time) on February 25, 2020.** Proposals shall be sent to:
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Jamie Spezzano  
Director, Contracting and Procurement  
Laramie County Community College  
1400 East College Drive  
Cheyenne, WY 82007  
Office: (307) 778-1280 / E-mail: jspezzano@lccc.wy.edu

2. Proposal submissions may be hand delivered, mailed, or sent via courier. Each respondent is solely responsible for the timely delivery of its proposal by the deadline prescribed above. LCCC will not be responsible for lack of timely delivery regardless of the reason. Failure to meet the submission deadline will result in removal from consideration.

3. Minority business enterprises will be afforded full opportunity to submit a proposal and will not be subject to discrimination on the grounds of race, creed, national origin, sex, or handicap in consideration for an award.

4. Confirmation and receipt of all submitted proposals is the responsibility of each prospective firm to verify. Verification can be obtained by contacting the LCCC Purchasing Office at (307) 778-1280 or via e-mail at: jspezzano@lccc.wy.edu.

5. **NOTE:** LCCC reserves the right to negotiate with the successful firm, within the requirements of the RFP, in order to serve the best interests of LCCC. In the event LCCC is unsuccessful in negotiating a contract with the apparent best firm within a reasonable time frame, LCCC may begin negotiations with another firm. **Respondents are cautioned, however, to submit proposals initially on a most favorable basis, since an award decision shall be made without any negotiation, based on price and terms of the original proposal.**

**VII. General Requirements**

**A. Addenda**  
Certain responses to written questions or inquiries which will result in a revision of the RFP specifications will be specifically addressed via an addendum. Such addenda will be issued to all parties who have received this RFP in order that they may adjust their submittals. Addenda are only issued when the intent and/or specifications of the RFP has been altered or revised; therefore, all respondents are required to acknowledge receipt of each respectively issued addendum via written instrument.

**B. Acceptance of Submissions**  
The College reserves the right to accept or reject any or all submissions received as a result of this solicitation if they are judged to be unacceptable, non-responsive, non-conforming, or conditional; to waive minor irregularities; or to negotiate with any respondent, in any manner necessary, to serve the best interests of the College.

**C. Certificate of Insurance**  
Awarded firm will be expected to meet the minimum insurance coverage requirements of the College per Appendix “A”. No work will begin until the College is in receipt of an approved Certificate of Liability Insurance form.

**C. Firm Representation**  
Firm’s, by the act of submitting their proposal, represent that: They have read and understand the RFP document and their submittal is made in accordance therewith; They have familiarized themselves with the local conditions under which the work will be done to their satisfaction; and their submittal is based upon the requirements described in the RFP without exception.
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D. Form of Contract: The successful firm will be expected to sign a standard College developed consulting contract for these services and award is contingent upon available funding and approval of this RFP. LCCC reserves the right to negotiate with the firm or entity who proposal best meets the needs of the College.

E. Incurred Expenses: Any costs incurred by the respondent in preparing and submitting a response to this solicitation will be the sole responsibility of the respondent and will not be reimbursed by the College.

F. Non-Collusion: The undersigned firm hereby certifies that is, its officers, partners, representatives, agents, or employees has not in any way colluded, conspired, or agreed, directly or indirectly, with any other firm, potential firm or person, in connection with this RFP, to submit a collusive proposal, or to secure through any unlawful act an advantage over other firms or the College.

G. Property of the College: Submitted Proposals and any other information submitted by respondents in response to this RFP shall become the property of the College. Such proposals, as property of the College, are subject to public disclosure as prescribed by Wyoming Statutes. Proprietary information must be clearly identified in writing and will be protected to the extent allowable by Wyoming Law and College Policy.

H. Public Information: All information, except that classified as confidential and/or proprietary, will become public information at the time that the Proposal is awarded in accordance with applicable sections of the federal “Freedom of Information Act (FOIA) and Wyoming State Statutes §16-4-201.

I. Respondent Inquiries: To ensure uniformity and consistency, strict rules shall apply to the communication process throughout the RFP process, therefore all questions and inquiries concerning this solicitation shall be submitted in writing via e-mail transmission. Oral questions and inquiries will not be allowed or responded to. Questions and inquiries for this RFP shall be directed to:

Jamie Spezzano, Director, Contracting and Procurement  
Laramie County Community College: 1400 East College Drive, Cheyenne WY 82007  
E-Mail: jspezzano@lccc.wy.edu  Phone: 307-778-1280

J. Submission of Proposals: It is the responsibility of the proposer to carefully examine this RFP and be familiar with all of the requirements, stipulations, provisions and conditions of the RFP project. All changes, additions, alterations, or clarifications shall be done so via a written instrument known as an Addendum. Oral or telephone interpretations shall not be binding on the College.

K. Sovereign/Governmental Immunity: LCCC does not waive its Governmental/Sovereign Immunity by entering into this Agreement and specifically retains all immunities and defenses available to it as a governmental entity pursuant to WYO. STAT. ANN. § 1-39-101 (2013), et seq., and all other applicable laws.

L. Availability of Funds: LCCC’s payment obligation is conditioned upon the availability of funds which are appropriated or allocated for the payment of this obligation. If funds are not allocated and available for the continuance of the services and equipment provided by Provider the Agreement may be terminated by LCCC at the end of the period for which funds are available. LCCC shall notify Provider at the earliest possible time of the services which will or may be affected by a shortage of funds. At the earliest possible time means at least thirty (30) days before the shortage will affect payment of claims, if LCCC knows of the shortage at least thirty (30) days in advance. No penalty shall accrue to LCCC in the event this provision is exercised, and LCCC shall not be obligated or liable for any future payments due or for any damages as a result of termination under this provision. This provision shall not be interpreted or construed to permit LCCC to terminate this Agreement in order to acquire similar services from another party.

M. Non-Discrimination Statement: Laramie County Community College is committed to providing a safe and nondiscriminatory educational and employment environment. The college does not discriminate on the basis of race, color, national origin, sex, disability, religion, age, veteran status, political affiliation, sexual orientation or other status protected by law. Sexual harassment, including sexual violence, is a form of sex discrimination prohibited by Title IX of the Education Amendments of 1972. The college does not discriminate on the basis of sex in its educational, extracurricular, athletic or other programs or in the context of employment. The College has a designated person to monitor compliance and to answer any questions regarding the college’s non-discrimination policies: Please contact: Title IX and ADA Coordinator, Room 117, Student Services Building, 1400 E College Drive, Cheyenne, WY 82007, 307-778-1217, TitleIX_ADA.Coordinator@lccc.wy.edu
Name of Firm: __________________________________________________

Address: ____________________________________________________________

Street or PO Box ___________________________ City and State ____________

Zip Code __________________________________________________________

Contact Name (please print): __________________________________________

Form Completed By: __________________________________________________

Signature ___________________________ Printed Name ______________________

Phone: ____________________________ E-Mail: _____________________________

1. Detail (in percentage) the amount of time committed by your firm on the audit per these categories (total shall = 100%):
   - Partner/Manager: ____________%
   - In-Charge Accountants: ____________%
   - Staff Accountants: ____________%

2. Provide a maximum, “not to exceed” fee proposal inclusive of all expenses for the below fiscal years. All out-of-pocket expenses shall be included in your annual audit fee. Annual Total Audit Fee, to include the College and Building Authority, per Fiscal Year; also include any hours of consulting to be included:

   Fiscal Year 2020, ending on June 30, 2020: $________________.___
   Fiscal Year 2021, ending on June 30, 2021: $________________.___
   Fiscal Year 2022, ending on June 30, 2022: $________________.___

   Note: Per RFP Section I, Paragraph “C” titled Contract Term, the fees for the additional one (1) year terms shall negotiated at the appropriate time with the successful firm.

3. On a separate company letterhead, respond to the following:
   I. Describe the circumstances under which you would propose to change your fee and how you would communicate such potential changes to the College.

Note: Firms who intend to submit a proposal are required to complete this form (Appendix “A” to RFP-20089 titled Fee Proposal) and the submittals specified per Paragraph 3 above. Please sign this form in ink, and submit under Tab #4 of your proposal.
Certificate of Liability Insurance
Appendix “B”

A. Insurance Coverage / Limits:

Consultants and/or their sub-consultants shall at its own expense, obtain insurance as detailed below from reliable insurance companies acceptable to Laramie County Community College (LCCC) and authorized to do business in the State of Wyoming in which the Work is to be performed, with limits as specified in U.S. currency or equivalent. Such insurance shall be in force at the time the Work is commenced and shall remain in force for the duration of this Contract, unless a later date is specified below.

1. Workers’ Compensation and Employer’s Liability Insurance: Workers’ Compensation insurance or its’ equivalent, including Occupational Disease coverage, as required by law for all employees, agents, design engineers, design consultants, and subcontractors. Employer’s Liability insurance (including Occupational Disease coverage) in the amount of $1,000,000.00 per accident. Such insurance shall provide coverage in the location in which the work is performed and the location in which the Consultant is domiciled. The Consultant expressly agrees to comply with all provisions of the Workers’ Compensation Laws of the state of Wyoming (County of Laramie) wherein said work is being performed.

2. Professional Liability: This Agreement requires independent rendering and/or independent implementation of specific professional services, consequently the Consultant and their sub-consultants shall provide professional liability insurance coverage with a minimum limit of $1,000,000.00 per claim with an aggregate limit of $2,000,000.00.

3. Automobile Liability: Liability coverage insurance on each motor vehicle used by Consultant shall be provided in the amount of $1,000,000 each accident on a combined single limit basis for bodily injury and property damage.

B. Policy Requirements

1. Certificate Proof: Prior to the commencement of the respective Contract and/or Agreement, the Consultant shall deliver certificates of insurance evidencing such policy or policies to the LCCC Director of Contracting and Procurement. Said “Certificate” may be mailed, faxed or e-mailed to:

   ➢ E-mail: ispezzano@lccc.wy.edu
   ➢ Mail: 1400 East College Drive, Cheyenne WY, 82007. Attn: Director, Contracting & Procurement

2. Additional Insured Clause: LCCC shall be listed as the “Certificate Holder” on all policies, but only with respect to operations of successful firm under the Contract.

3. Notice of Cancellation: Each insurance policy required by the insurance provisions of this Contract shall provide the required coverage and shall not be canceled or non-renewed except after thirty (30) days prior written notice has been given to the LCCC, except when cancellation is for non-payment of premium, then ten (10) days prior notice may be given. Such notice shall be sent directly to LCCC, Director of Contracting and Procurement.