



West Hills Community College District

Business Services - Purchasing
275 Phelps Avenue | Coalinga, CA 93210
purchasing@whccd.edu

REQUEST FOR QUALIFICATIONS & PROPOSALS
Independent Audit Services
RFP #2024-2

Notice is hereby given that West Hills Community College District, acting by and through its Governing Board, hereinafter referred to as the District, will receive up to but no later than September 21, 2023 at 2:00 PM PT sealed submittals for:

Independent Audit Services
RFP #2024-2

Such submittals must be submitted in the format specified in the RFP, and received by the Purchasing Department at 275 Phelps Ave, Coalinga, CA 93210.

All documents and any addenda or notices related to this solicitation will be posted via the Districts Purchasing site: <https://westhillscollge.com/district/departments/business-services/purchasing/> .

Each submittal must conform and be responsive to this invitation. The District reserves the right to reject any and all Proposals, or parts of any Proposal, and to waive any irregularities or informalities in any Proposal. All inquiries must be submitted to Megan Vega at meganvega@whccd.edu by the date and time noted under Project Specific Dates.

Publication Dates:
1st: August 2, 2023
2nd: August 9, 2023



Table of Contents

1.	BACKGROUND AND PURPOSE	3
2.	TIMELINE.....	3
3.	SUBMISSION, DOCUMENTS AND FORMAT OF PROPOSAL	3
4.	EVALUATION OF PROPOSALS.....	7
5.	OTHER CONDITIONS AND REQUIREMENTS	8
6.	SCOPE OF WORK.....	10
	EXHIBIT A – RATE/FEE SCHEDULE	15
	EXHIBIT B –REFERENCES	18
	EXHIBIT C – CERTIFICATE OF NON-DISCRIMINATION	16
	EXHIBIT D – NON-COLLUSION AFFIDAVIT	20
	EXHIBIT E – AGREEMENT TO TERMS AND CONDITIONS	21
	SAMPLE CONTRACT	22



1. BACKGROUND AND PURPOSE

1.1. Background. West Hills Community College District (the “District”) has a rich history of serving the educational needs of the west side of the San Joaquin Valley for almost 90 years. This multi-college district is comprised of two campuses, West Hills College Coalinga and West Hills College Lemoore, and a center, Firebaugh Center.

This district is governed by a 7 member elected Board of Trustees and the Chancellor is the Chief Executive Officer. The District Office provides centralized services to our colleges and center including the offices of: Chancellor and Trustee, Business Services, Technology, Human Resources, Research, and Grants. These offices provide accounting, payroll & benefits, facilities planning, fiscal services, human resources, information technology, institutional research and planning, procurement, contracts, risk management, and grant writing & development.

1.2. Purpose. The District is seeking proposals for independent audit services from qualified firms. The requirements of this RFQ&P are set forth in this document in detail.

2. TIMELINE

The following table identifies the estimated dates/timeframe of this RFP. Please note the following key dates when preparing your responses:

RFP ACTIVITY	DATE & TIME (PST)*
Proposal Advertisement Dates	1st: August 2, 2023 2nd: August 9, 2023
Last Day for Bidders to submit questions	September 7, 2023 before 5:00 PM
Last day for District to Respond to questions	September 14, 2023 before 5:00 PM
DEADLINE FOR PROPOSAL SUBMISSIONS	September 21, 2023 at 2:00 PM
Public Opening & Reading of Proposals: West Hills Community College District Administration Building 275 Phelps Avenue, Coalinga CA 93210	September 21, 2023 at 2:00 PM
Committee Review	September 22 - 28, 2023
Tentative Interviews (if required)	October 5, 2023
Anticipated Board Approval	October 24, 2023

**Dates may change with or without notice*

3. SUBMISSION, DOCUMENTS AND FORMAT OF PROPOSAL

3.1. Submission Deadline. Proposals must be received by, September 21, 2023 at 2:00 PM PT. Any changes to this RFP are invalid unless specifically modified by the District and issued as a separate addendum document. Should there be any questions as to changes to the content of this document, the District’s copy shall prevail.

3.2. Documents. This RFP may be obtained from the District Purchasing website at [Purchasing | West Hills Community College District \(westhillscollege.com\)](http://Purchasing | West Hills Community College District (westhillscollege.com)). All documents and any addenda or notices related to this solicitation will be posted by the District on the Purchasing website. In the event this RFP or issued addenda is obtained through any means other than the District’s

distribution, the District will not be responsible for the completeness, accuracy, or timeliness of the final RFP document.

Addenda issued by the District and not noted as being acknowledged by bidder as required in the Bid Form, will result in the Proposal being deemed non-responsive.

3.3. Bidders Submittal of Proposal. Proposals will be submitted by hard copy.

3.3.1 **Hard Copy:** Proposals submitted via paper/hardcopy must be submitted in sealed envelopes, with the Bidder's name and the Project prominently identified on the cover of such envelope. Paper/hardcopy proposals must include one (1) complete electronic version on a flash drive AND (1) original documents of the Proposal shall be provided. Paper/hardcopy proposals are to be submitted to the District Office address below via hand delivery or courier service:

West Hills Community College District
Attn: Purchasing Department
275 Phelps Avenue
Coalinga, CA 93210

EMAILED OR FAXED PROPOSALS WILL NOT BE ACCEPTED.

Proposals delivered other than the above stated means, or received after the scheduled submittal deadline, will be rejected and returned unopened (if hard copy submitted) to the Bidder. It is the Bidder's sole responsibility to ensure that its proposal, inclusive of any or all addendums, is received to the proper place at the proper time. Postmarks will not validate Proposals which arrive after the deadline date/time listed. Any Proposal received after the scheduled closing time for receipt of same will be returned to the Bidder unopened. The award shall be subject to final contract documents and specifications/scope of work between the District and selected Bidder.

Bidders shall be bound to the pricing terms contained within their submitted proposal, which shall remain in effect as stated until at least ninety (90) calendar days after the due date for Proposal. Proposal shall be signed by an authorized individual or officer submitting the Proposal. If the Bidder is a corporation or limited liability company, the Proposal shall be executed by either the chairman of the board, president, or vice president, the secretary, or the chief financial officer.

3.4. Proposal Format. Proposals under these specifications shall be submitted on the blank forms furnished herewith at the time and place stated in Section III. All blanks in the Proposal form must be appropriately filled in, and all proposed prices must be stated clearly and legibly in both words and numerals. All Proposals must be signed by the Bidder in permanent blue ink and submitted as specified in Section III.

All materials submitted in response to this RFP shall be sized to 8 ½" x 11", in portrait or landscape orientation as applicable, 11 or 12 point Arial, Calibri or Times New Roman font with adequate page margins on all sides.

All hard copy submitted materials must be bound in either a three-ring binder or spiral bound notebook. Tabbed dividers should be used to identify and separate discrete sections of the RFP materials which correspond format and contents. The submitted Proposal should be organized and indexed in a format noted below that ensures the District can easily review to effectively evaluate the Bidder's Proposal.

- 3.5. Proposal Content. The following is to be included in the Bidder's Proposal:
- 3.4.1 **Letter of Interest**: The letter must contain the following:
- 3.5.1.1 The Bidder's name, address, email, and telephone number.
 - 3.5.1.2 The name, title or position, email and telephone number of the individual authorized to bind the Bidder's business contractually; this person must sign the cover letter. **An unsigned cover letter shall cause the proposal to be rejected.**
 - 3.5.1.3 The name, title, or position, email and telephone number of the primary contact and/or account administrator with whom the District is to communicate throughout the RFP Process.
 - 3.5.1.4 A statement expressing the Bidder's willingness to perform the services as described in this RFP.
 - 3.5.1.5 A statement indicating that all forms, certificates, and compliance requirements included in this RFP are completed and duly submitted in the Proposal response.
 - 3.5.1.6 A statement to the effect that the Proposal is firm and irrevocable offer, good for ninety (90) calendar days.
 - 3.5.1.7 A statement acknowledging that all documents submitted pursuant to this RFQ&P will become a matter of public record.
 - 3.5.1.8 A statement expressing the Vendor's availability of staff, office locations, hours and other required resources for performing all services and providing all deliverables within the specified time frames as described in the RFP&Q.
- 3.5.2 **Table of Contents**: Include a detailed table of contents for all sections of the submittal.
- 3.5.3 **Submission of Bidder's Information**
- PROFILE OF THE INDEPENDENT AUDITOR
- 3.5.3.1 The organization and size of the firm, whether it is local, regional, national or international in operations.
 - 3.5.3.2 The location of the office from which the work is to be done and the number of professional staff, by staff level, employed at that office.
 - 3.5.3.3 A description of the range of activities performed by the local office such as auditing, accounting, tax service, or management services.
 - 3.5.3.4 A statement that the following mandatory criteria are satisfied:
 - 3.5.3.4.1 An affirmation that the Bidder is properly licensed for practice as a Certified Public Accountant.
 - 3.5.3.4.2 An affirmation that the Bidder meets the independence requirements of the Standard for Audit of Governmental Organizations, Programs, Activities and Functions, 1981 revision, published by the U.S. General Accounting Office.
 - 3.5.3.4.3 An affirmation that the Bidder does not have a Record of Substandard Audit work.
 - 3.5.3.4.4 An affirmation that the Bidder meets all the specific requirements imposed by state or local law or rules and regulations.
 - 3.5.3.4.5 An affirmation from the Bidder stating they will follow the American Institute of Certified Public Accountants' "Interpretation 501-3, Failure to Follow Standards and/or Procedures or other Requirements in Governmental Audits."

TECHNICAL EXPERIENCE

- 3.5.3.5 Provide a summary of the Bidder's experience in relation to the services contemplated in this RFQ&P.
- 3.5.3.6 Describe in detail how the Bidder will provide services and fulfill the requirements and expectations of the District.
- 3.5.3.7 Provide a summary of the Bidder's experience working with Community Colleges and the experience of the staff assigned.
- 3.5.3.8 Identify any special services typically provided by the Bidder that are not listed in the Scope of Services.
- 3.5.3.9 Indicate the Bidder's proximity to the District and availability to accomplish the work.
- 3.5.3.10 Name and state the number of public entities served in the past 5 years.

QUALIFICATIONS

- 3.5.3.11 Identify the audit partners, managers and field supervisors and other staff who will work on the audits, including staff from other than the local office. Resumes including relevant experience and continuing education for the engagement should be included. (Resumes may be included as an appendix).
- 3.5.3.12 Provide specific details of the proposed audit approach.
 - Sampling techniques for transaction testing
 - Analytical procedures used to analyze results, and
 - Percentage of time to be scheduled for both preliminary and final audit work.

APPROACH

- 3.5.3.13 Submit a work plan to accomplish the scope defined in the RFQ&P. The work plan should include time estimates for each significant segment of the work and the staff level to be assigned. Where possible, individual staff members should be named and their titles provided. The planned use of specialists should be specified.
- 3.5.3.14 The audit work plan should completely cover what audit work will be accomplished by the auditors to render:
 - An opinions report on the financial statements
 - A report on the study and evaluation on internal control systems
 - A report on the organizations' control system to assure compliance and whether the organization has complied with laws and regulations that may have an effect on each major federal assistance program.

The audit work plan should demonstrate the auditor's understanding of the audit requirements of a single audit as specified in the OMB Circular A-133 and the audit tests and procedures to be applied in completing the audit plan.

- 3.5.4 **Rate/Fee Schedule (Exhibit A):** Bidders shall complete and submit the Rate/Fee Schedule Form with its Proposal. Proposals submitted without the form may be considered non-responsive.
- 3.5.5 **References (Exhibit B):** A minimum of three (3) verifiable references preferably from a California public or private educational institution and/or California public agency be listed on the References Form.

- 3.5.6 **Certificate of Non-Discrimination (Exhibit C):** The Bidder shall submit a Certification of Non-Discrimination. It is the policy of the District that in connection with all work performed under contracts, 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. The Bidder 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. In addition, the Bidder agrees to require like compliance by any subcontractors employed on the work by such Bidder.
- 3.5.7 **Non-Collusion Affidavit (Exhibit D):** Public Contract Code section 7106 requires Bidders to submit declaration of non-collusion with their Proposals. This form is included with the Proposal documents and must be signed and dated by the Bidder under penalty of perjury. Proposals submitted without the Non-Collusion Affidavit shall be deemed non-responsive and will not be considered.
- 3.5.8 **Agreement to Terms and Conditions (Exhibit E):** Bidders shall complete and submit the Agreement to Terms and Conditions with its Proposal. Should the Bidder request edits to the Agreement for consideration, such requests must be clearly identified and submitted with its Proposal. No additional terms and conditions will be accepted following receipt of Proposals. The District will consider such additional contractual terms and conditions as part of its evaluation process.
- 3.5.9 **Proof of CPA License.**
- 3.5.10 **Additional Materials:**
- 3.5.10.1 Bidders may include other materials that they feel may improve the quality of their Proposal submissions and/or are pertinent to this RFP.
- 3.5.10.2 Bidders are encouraged to include letters of reference and/or testimonials in their Proposal.

4. EVALUATION OF PROPOSALS

- 4.1. Evaluation Process. The Proposal review process used to select qualified Bidders will be as follows:
- 4.1.1. The District will review and evaluate all Proposals received using criteria noted in the following section. Incomplete Proposals may be rejected as non-responsive.
- 4.1.2. For those firms deemed most qualified, further evaluation and interviews may be conducted as part of the final selection process.
- 4.1.3. The District anticipates the recommendation for award of the Contract will be to the Bidder receiving the highest total score from the Proposal as set forth in the Evaluation Criteria (Section 4.2). The District reserves the right to select the Bidder whose proposal and experience, in the District's sole judgment, best meets the needs of the District.
- 4.2. Evaluation Criteria. Bidders submitting Proposals are advised that all responsive documents will be evaluated to determine each Bidder's ability to best meet the needs of the District. The District's evaluation will include, but is not limited to, a consideration of the following criteria:

Criteria	Points
Cover Letter/Letter of Interest	10
Qualifications	25
Technical Experience & Approach	35
Rate/Fee Schedule	30

- 4.3. Selection and Award. The firm selected as first choice will be notified and asked to negotiate final terms of the contract. Contracts will be forwarded to the Board of Trustees for approval and authorization to proceed.

5. OTHER CONDITIONS AND REQUIREMENTS

- 5.1 Term of Agreement. The Agreement shall become effective as of the date of its execution and shall continue in effect for a period of five (5) years from the date of execution.
- 5.2 Opening and Posting of Proposals. A public reading and opening of Proposals will be held as noted in the timeline section of the RFP. Names of Bidder's submitting Proposals will be available after the Proposal closing via the District's Purchasing site:
<https://westhillscollge.com/district/departments/business-services/purchasing/>
It is the responsibility of the Bidder to verify that its Proposal has been received by the District prior to the opening date. Verification of receipt can be made by emailing purchasing@whccd.edu.
- 5.3 Addenda. Clarification or any other notice of a change in the RFP Documents will be issued only by the District and only in the form of a written Addendum available via the District's Purchasing site, <https://westhillscollge.com/district/departments/business-services/purchasing/>. Any other purported Addenda are void and unenforceable. Bidder is responsible for ascertaining the disposition of all Addenda issued regardless of District notification and to acknowledge all Addenda in the electronically submitted Proposal prior to the Proposal closing. Copies of Addenda will be made available for inspection wherever RFP Documents are on file for inspection. Each Addendum will be numbered, dated, and identified with the Project number. Oral statements or any instructions in any form, other than Addendum as described above, shall be void and unenforceable. Addenda issued by the District and not noted as being acknowledged by Bidder as required in the Proposal Form, will result in the Proposal being deemed non-responsive. The above rules also apply in the case of the use of a fictitious firm name. In addition, however, where a fictitious name is used, it must be so indicated in the signature.
- 5.4 Erasures, Inconsistent or Illegible Proposals. The Proposal submitted must not contain any erasures, interlineations, or other corrections unless each such correction creates no inconsistency and is suitably authenticated by affixing in the margin immediately opposite the correction the signature or signatures of the person or persons signing the Proposal. In the event of inconsistency between words and figures in the Proposal price, words shall control figures. In the event that the District determines that any Proposal is unintelligible, inconsistent, or ambiguous, the District may reject such Proposal as not being responsive to the Notice Inviting Proposals.
- 5.5 Examination of Contract Documents. Bidders shall thoroughly examine and be familiar with the Contract Documents and requirements. The failure or omission of any Bidder to receive or examine any Contract Documents, form, instrument, addendum, or other document shall not relieve any Bidder from obligations with respect to the Proposal or to the Purchase Agreement. The submission of a Proposal shall be taken as prima facie evidence of compliance with this section. Bidders shall not, at any time after submission of the Proposal, dispute, complain, or assert that there were any misunderstandings with regard to the Contract requirements.
- 5.6 Withdrawal of Proposals. Any Proposal may be withdrawn at any time prior to the scheduled closing time for receipt of Proposals. The Proposal security for Proposals withdrawn prior to the

scheduled closing time for receipt of Proposals, in accordance with this paragraph, shall be returned upon demand therefor. No Bidder may withdraw any Proposal for a period of ninety (90) calendar days after the date set for the opening of Proposals.

- 5.7 Cancellation of Solicitation: The District may cancel this solicitation at any time.
- 5.8 Interpretation of Contract Documents/Pre-Proposal Clarification. If any prospective Bidder is in doubt as to the true meaning of any part of the Contract Documents, or finds discrepancies in, or omissions, a request for an interpretation or correction thereof, or question of any sort, may be submitted to the District via email to Megan Vega at meganvega@whccd.edu. The Bidder submitting the request shall be responsible for its prompt delivery. **Any interpretation or correction of the Contract Documents will only be made by Addendum duly issued, and a copy of such Addendum will be made available via the District's Purchasing site.** No person is authorized to make any oral interpretation of any provision in the Contract Documents, nor shall any oral interpretation be binding on the District. Please see "Project Specific Dates" for specific deadline dates and times. Any correspondence sent other than as specified above, may not be received or responded to by the District.
- 5.9 Award of Contract. The District reserves the right to reject any or all Proposals, or to waive any irregularities or informalities in any Proposals or in the RFP documents. In the event an award is made to Bidder, and such Bidder fails or refuses to execute the Agreement and provide the required documents within five (5) calendar days after award of the Contract to Bidder, the District may award the Contract to the next lowest responsible and responsive Bidder or release all Bidders.
- 5.10 Agreement: The form of Agreement, which the successful Bidder will be required to execute, is included in the RFP and should be carefully examined by Bidders. The Agreement will be executed in the following counterparts: the Agreement as shown in the sample herein; the RFP; the subsequent successful Proposal as accepted by the District, including all modifications thereof and duly incorporated therein; and the Purchase Order. 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 (not limited to): all labor, materials, equipment and transportation necessary for the proper delivery of all services called for in any contract which may arise as a result of this RFP. Should Bidder request edits to the Agreement for consideration, such requests must be clearly identified and noted on Exhibit G and submitted at the time of Proposal. No additional terms and conditions will be accepted following receipt of Proposal, and the District will consider such additional contractual terms and conditions as part of its evaluation process.
- 5.11 Conflict of Interest/Restrictions on Lobbying and Contacts: For the period beginning on the date of the issuance of this RFP and ending on the date of the award of the contracts, 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 contracts with any member of the District's Governing Board, selection members, or with any employee of the District except for clarifications and questions as described herein. Any such contact shall be grounds for disqualification of the Bidder.
- 5.12 Limitations: The District reserves the right to contract with any Bidder responding to this RFP. The District makes no representation that participation in the RFP process will lead to an award

of contract or any consideration whatsoever. The District reserves the right to amend this RFP and the RFP process and to discontinue or re-open the RFP process at any time.

- 5.13 Right to Negotiate and/or Reject Proposal: Bidders understand that this RFP does not commit or obligate the District to accept any response submitted. The District reserves the right to accept or reject any or all of the responses, waive any irregularities, and to negotiate with selected Bidder(s) any price or provision, in part or in its entirety, whenever, in the sole opinion of the District, such action shall serve its best interests and those of the taxpaying public. The District further expressly reserves the right to postpone the Proposal opening date for its own convenience. Bidders are encouraged to submit their best prices in their Proposals, and the District intends to negotiate only with Bidders whose Proposal most closely meets the District's requirements at the lowest estimated cost. The Contract, if any is awarded, will go to the Bidder whose Proposal best meets the District's requirements and provides the greatest overall value to the District.
- 5.14 Preparation Expenses: The District shall in no event be responsible for the cost of preparing any Proposal in response to this RFP. The sole responsibility for compliance with the requirements of this RFP lies with each Bidder submitting a response. Each Bidder is solely responsible for costs in preparing a response to this RFP and any and all other activities associated with same.
- 5.15 Confidential and Proprietary Information: All materials submitted relative to this RFP will be kept confidential until such time as an award is made or the RFP is cancelled. At such time, all materials submitted must be made available to the public. All information contained in Proposals submitted may be subject to the California Public Records Act (*California Government Code* Section 6250 et seq.), and information's use and disclosure are governed by this Act. Any information deemed confidential or proprietary should be clearly identified by the Bidder as such. Such information may then be protected and treated with confidentiality to the extent permitted by state law.

6. SCOPE OF WORK

Education Code, Section 84040, requires that community college districts provide for an annual audit of the books and accounts of the District and include all funds under the control or jurisdiction of the District. Thus, the scope of work shall be independent audit services of the general purpose financial statements, including all funds and Balance Sheet accounts, of the District.

The audit shall be conducted in accordance with generally accepted auditing standards, Governmental Auditing Standards issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments, and Non-Profit Organizations", which involves obtaining an understanding of the internal control structure, including the control environment, the accounting system, and the control procedures established by management.

The District accounts for its financial transactions in accordance with the policies and procedures of the California Community Colleges Budget and Accounting Manual. Annual audits shall include reporting requirements prescribed by the California Community Colleges Contracted District Audit Manual, and shall conform to generally accepted auditing standards as specified in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).



INDEPENDENT AUDIT SERVICES RFP #2024-2

The accounts of the District are organized based on funds or account groups, each of which is considered a separate accounting entity. The District maintains the following funds: the General Fund (unrestricted and restricted), Special Revenue Funds (Child Development, Residence Hall, Farm, and Cafeteria), Capital Outlay Fund, Enterprise Fund (Contract Education), OPEB Trust Fund, Student Financial Aid Fund, Associated Student Government Funds, Clubs and Trust, and Student Representation Fee Fund, Bond & Debt Service funds. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, fund balance, income and expenditures.

The basis of accounting generally requires the utilization of the modified accrual basis of accounting, wherein expenditures are recorded at the time of payment and income is recorded when received in cash, except for fiscal year-end when all goods and services received and revenue earned are accrued to reflect appropriate expenditures and income of the current year. This information will need to be converted to full accrual at year-end in accordance with GASB 34/35 for financial reporting purposes, and conform to any subsequent changes to reporting requirements as adopted by GASB during the term of the agreement.

Qualified employees are covered under contributory retirement plans maintained by agencies of the State of California State Teachers' Retirement System (STRS) for academic employees and Public Employees Retirement System (PERS) for classified employees. District contributions to these plans are currently paid or accrued based upon qualified employees' salaries.

The long-term portion of accumulated vacation and sick-leave benefits are not recorded as liabilities on the books of the District; the current portion of the vacation liability is accrued and reflected on the books of the District.

The District belongs to various Joint Power Authorities for workers' compensation insurance, property and liability insurance, and employee benefits. The risk pools are operated separately and are independently accountable for their fiscal matters.

The District maintains for all eligible employees and retirees, a GASB 43 & 45 compliant Irrevocable Trust for the specific purpose of holding funds in various long-term investments for future payment of various previously committed Other Post Employment Benefits (OPEB).

The District is primarily financed by property taxes, enrollment fees, apportionments, and state-funded categorical programs. The District uses the services of the Fresno County for the assessment and collection of taxes. District taxes are collected at the same time and on the same tax rolls as are county, city, and special district taxes.

NATURE OF SERVICES REQUIRED

Audit

1. Audit of the District's basic financial statements, federal and state compliance testing, and review of supplementary information.
 - a. Preparation of the accompanying notes to financial statements.
 - b. Provide assistance in preparing year-end adjustments needed for GASB compliant reporting format.

2. Audit of the West Hills Community College Foundation's basic financial statements.
3. Audit of the District's Bond Programs
 - a. Measure T
 - b. Measure K
4. Provide general guidance on GASB Statements and California Community College accounting related issues.
5. Provide general guidance on FASB Statements and any other regulatory body applicable to the District's Foundation.
6. Audit of and preparation of the Federal and State tax returns for the West Hills Community College Foundation.
7. Preparation and submission to the Federal Audit Clearinghouse (FAC) Internet Data Entry System (IDES)
8. Attendance at Board of Trustees Audit Sub-Committee semi-annual meetings and Board of Trustees meeting annually to present audit timing and plan, and final audit reports.

Preparation of the District's IPEDS Finance Reporting

1. Calculate accurate figures for all data fields required in the IPEDS Financial Report
2. Enter all data fields completely and accurately
3. Work with the Director of Accreditation, Research, Institutional Effectiveness and Planning to correct all errors and complete all required disclosures/comments

ASSISTANCE AVAILABLE TO PROPOSER

1. The audits for the recent fiscal years were completed by Eide Bailly and are available for review at the District's website at:
<https://westhillscollge.com/district/departments/business-services/financial-disclosures.php>
2. Access to the District's ERP system, Ellucian Colleague, will be provided to audit staff to be able to complete work remotely.
3. The District's Fiscal Services staff can prepare schedules, reproduce documents, pull documents, etc.
4. The District will provide a work area for the auditor at the District Office when required.

EXIT CONFERENCE REQUIREMENTS

The District will require an audit exit conference with the Vice Chancellor of Business & Fiscal Services, Director of Fiscal Services, and other staff as appropriate. The auditing firm will be expected to provide progress reports to the Director of Fiscal Services throughout the audit cycle and meet with Vice Chancellor of Business Services and Director of Fiscal Services at least two (2) times during the year to review audit issues and the final audit reports.

Finally, the District will expect the audit firm to provide an entrance schedule prior to the start of each year's audit in March and comprehensive review of the final draft audit report in October, along with a brief presentation to the full Board of Trustees in December of each year.

REPORT REQUIRED

Audit Reports

The report should meet the following minimum requirements:

1. The audit report shall state that the audit was made in accordance with the provisions of the OBM Circular A-133.
2. The audit report shall include at least:
 - a. The auditor's opinion report on the financial statements and on a schedule of federal assistance, showing the total expenditures for each federal assistance program as identified in the Catalog of Federal Domestic Assistance, and all other federal programs and grants which have not been assigned catalog numbers, and a schedule of state awards.
 - b. The auditor's report on the study and evaluation of internal control systems, and it must identify the organization's significant internal accounting controls, and those controls designed to provide reasonable assurance that federal programs are being managed in compliance with laws and regulations. The report must identify the controls, which were not evaluated, and the material weaknesses and/or significant deficiencies identified as a result of the evaluation.
 - c. The auditor's report on compliance containing;
 - i. A Statement of positive assurance with respect to those items tested for compliance with laws, rules and regulations pertaining to non-major programs and other items which could have a material effect on financial reports and claims for advances and reimbursements. In addition, the auditor's report must disclose whether the District has complied with laws and regulations that may have a material effect on each major federal assistance program.
 - ii. A statement of negative assurance on those items not tested.
 - iii. A summary of all instances on noncompliance.
 - iv. An identification of total amounts of costs questioned, if any, for each federal and state assistance award as a result of noncompliance.
 - v. Other statements or reports to satisfy state and local governments' requirements.
 - d. The format of the financial statement shall include the latest Governmental Accounting Standards Board (GASB) statements.

All parts of the audit report should be bound together. The management report should be submitted and included as part of the above audit report. Reports on fraud, abuse, or illegal acts or indications of such acts, including all questioned costs found as the result of these acts, should be covered by separate written report to the federal department or agency. The Vice Chancellor of Business Services, from time to time, may request written reports on observations by the Auditor regarding the effective performance of fiscal and budgetary practices.

IPEDS Reports

1. All data fields should be entered accurately and completely into the IPEDS reporting system.
2. The selected firm should work with the Director of Accreditation, Research, Institutional Effectiveness and Planning to complete all required notes and disclosure fields.



3. The District will submit the report upon satisfactory review and completion.

TIME REQUIREMENTS

Audit

Audit field work can be performed each year between the approximate dates below, or at dates agreed to with the District:

1. Interim work prior to closing accounts: April 1st – June 1st
2. Enrollment Services & Financial Aid: June 15th – July 31st
3. Post-closing work: October 1st – October 15th

Preliminary report completion and exit conference no later than: November 30th

Final report submission each year: December 1st

Final report presentation to full Board of Trustees will be in December each year

IPEDS Reporting

Information for the IPEDS reporting can be gathered after the final audit is completed. The report should be completed by March 15th of every year and reviewed with the Director of Accreditation, Research, Institutional Effectiveness and Planning.

SUBMITTAL CHECKLIST

This checklist is provided to assist in the preparation of Bidder's submission. It is only intended as a guide. Bidders are encouraged to use the following checklist when preparing their proposed Proposal:

- LETTER OF INTEREST (RFP Section 3.5.1)**
- SUBMISSION OF BIDDER'S INFORMATION (RFP Section 3.5.3)**
- EXHIBIT A – Rate/Fee Schedule**
- EXHIBIT B – References**
- EXHIBIT C – Certificate of Non-Discrimination**
- EXHIBIT D – Non-Collusion Affidavit**
- EXHIBIT E – Agreement to Terms and Conditions**
- ADDITIONAL MATERIALS (Optional)**



EXHIBIT A – RATE/FEE SCHEDULE

TO BE EXECUTED BY BIDDER AND SUBMITTED WITH PROPOSAL

FISCAL YEAR 2023-24	HOURLY RATE	AUDIT HOURS	AUDIT COST	IPEDS HOURS	IPEDS COST
<i>Partner</i>					
<i>Senior Manager</i>					
<i>Manager</i>					
<i>Field Supervisor</i>					
<i>Clerical Staff</i>					
<i>Consultants</i>					
<i>Other Staff</i>					
TOTALS					

FISCAL YEAR 2024-25	HOURLY RATE	AUDIT HOURS	AUDIT COST	IPEDS HOURS	IPEDS COST
<i>Partner</i>					
<i>Senior Manager</i>					
<i>Manager</i>					
<i>Field Supervisor</i>					
<i>Clerical Staff</i>					
<i>Consultants</i>					
<i>Other Staff</i>					
TOTALS					

FISCAL YEAR 2025-26	HOURLY RATE	AUDIT HOURS	AUDIT COST	TOTAL COST	IPEDS COST
<i>Partner</i>					
<i>Senior Manager</i>					
<i>Manager</i>					
<i>Field Supervisor</i>					
<i>Clerical Staff</i>					
<i>Consultants</i>					
<i>Other Staff</i>					
TOTALS					



**INDEPENDENT AUDIT SERVICES
RFP #2024-2**

FISCAL YEAR 2026-27	HOURLY RATE	AUDIT HOURS	AUDIT COST	IPEDS HOURS	IPEDS COST
<i>Partner</i>					
<i>Senior Manager</i>					
<i>Manager</i>					
<i>Field Supervisor</i>					
<i>Clerical Staff</i>					
<i>Consultants</i>					
<i>Other Staff</i>					
TOTALS					

FISCAL YEAR 2027-28	HOURLY RATE	AUDIT HOURS	AUDIT COST	IPEDS HOURS	IPEDS COST
<i>Partner</i>					
<i>Senior Manager</i>					
<i>Manager</i>					
<i>Field Supervisor</i>					
<i>Clerical Staff</i>					
<i>Consultants</i>					
<i>Other Staff</i>					
TOTALS					



EXHIBIT B – REFERENCES

Bidder shall provide a minimum of three (3) verifiable references (preferably from a California public or private educational institution and/or California public agency). This list may include current and former clients (with reason for cancellation if applicable), with all references being able to fully comment on the Bidder’s related experience.

REFERENCE #1	
NAME	
ADDRESS	
CITY, STATE ZIP CODE	
TELEPHONE #	
CONTACT	
DATES OF SERVICE	
REFERENCE #2	
NAME	
ADDRESS	
CITY, STATE ZIP CODE	
TELEPHONE #	
CONTACT	
DATES OF SERVICE	
REFERENCE #3	
NAME	
ADDRESS	
CITY, STATE ZIP CODE	
TELEPHONE #	
CONTACT	
DATES OF SERVICE	



EXHIBIT C – CERTIFICATE OF NON-DISCRIMINATION

TO BE EXECUTED BY BIDDER AND SUBMITTED WITH PROPOSAL

Bidder hereby certifies in performing work or providing services for the District, there shall be no discrimination in its hiring or employment practices because of age, sex, race, color, ancestry, national origin, religious creed, physical or mental disability, medical condition, marital status, or sexual orientation, except as provided for in Section 12940 of the California Government Code. Bidder shall comply with applicable federal and California anti-discrimination laws, including but not limited to the California Fair Employment and Housing Act, beginning with Section 12900 of the California Government Code.

IN WITNESS WHEREOF, the undersigned has executed this Certificate of Non-Discrimination this _____ day of _____, ____.

BIDDER _____
(Type or print complete legal name of Bidder)

BY _____ **Date** _____
(Signature)

Name _____ **Title** _____
(Type or print)



EXHIBIT D – NON-COLLUSION AFFIDAVIT

TO BE EXECUTED BY BIDDER AND SUBMITTED WITH PROPOSAL

_____, being first duly sworn, deposes and says that he or she is _____ of the party making the foregoing Proposal that the Proposal is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the Proposal is genuine and not collusive or sham; that the Bidder has not directly or indirectly induced or solicited any other Bidder to put in a false or sham Proposal, and has not directly or indirectly colluded, conspired, connived, or agreed with any Bidder or anyone else to put in a sham Proposal, or that anyone shall refrain from Bidding; that the Bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the Proposal price of the Bidder or any other Bidder, or to fix any overhead, profit, or cost element of the Proposal price, or of that of any other Bidder, or to secure any advantage against the public body awarding the contract of anyone interested in the proposed contract; that all statements contained in the Proposal are true; and, further, that the Bidder has not, directly or indirectly, submitted his or her Proposal price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid, and will not pay, any fee to any corporation, partnership, company association, organization, Proposal depository, or to any member or agent thereof to effectuate a collusive or sham Proposal.

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

BIDDER _____
(Type or print complete legal name of Bidder)

BY _____ **Date** _____
(Signature)

Name _____ **Title** _____
(Type or print)



EXHIBIT E – AGREEMENT TO TERMS AND CONDITIONS

TO BE EXECUTED BY BIDDER AND SUBMITTED WITH PROPOSAL

Each Bidder must state below whether it accepts the attached Agreement and its attachments (if any) (“Agreement”). Any exceptions must be included, if at all, with Bidder’s Proposal submission.

NOTE: Exceptions taken to terms and conditions may be a negative factor in evaluation of Bidder’s Proposal or disqualification.

Initial the Appropriate Choice, below:

_____ Bidder **accepts** the form of Agreement **without exception**.

OR

_____ Bidder proposes **exceptions/modifications** to the form of Agreement. If this choice is selected, Bidder shall include all of the following:

1. Summarize any and all exceptions to the Agreement.
2. Provide written explanation to substantiate each proposed exception/modification.

BIDDER _____
(Type or print complete legal name of Bidder)

BY _____ **Date** _____
(Signature)

Name _____ **Title** _____
(Type or print)

SAMPLE PROFESSIONAL SERVICES AGREEMENT FORM

This Services Agreement (“Agreement”) between West Hills Community College District, a public educational agency (“District”) and ENTER CONTRACTOR (“Contractor”) is effective upon the execution date of Contractor and District, whichever shall later occur. District and Contractor are referred to in this Agreement individually as “Party” and collectively as “Parties.”

WHEREAS, it is necessary and desirable that Contractor be engaged by the District for the purpose to performing services hereinafter described; and

WHEREAS, Contractor warrants and represents to District that Contractor has the experience, expertise, and resources to successfully and effectively perform the agreed-upon services and will provide these services to the District in compliance with all applicable laws and regulations.

NOW, THEREFORE, in consideration of the mutual promises set forth below, the Parties agree as follows:

- 1. Scope of Service.** Contractor shall perform the agreed-upon services as defined by the RFQ&P and in accordance with the terms and conditions in this Agreement. Contractor’s Services will be timely and performed or provided consistent with the professional skill and care of the Contractor’s profession and in compliance with all applicable laws and regulations.
- 2. Term.** Contractor will begin the District’s annual financial audits beginning fiscal year 2023/24 and will be in effect for a five (5) year term, for a maximum term not to exceed five (5) years. The District reserves the right to cancel or change the term of the Agreement with a 30-day written notification. Termination justifications may include but not be limited to the following: non-performance, specific to the service; funding; cost or contract term expiration issues.
- 3. Fees and Reimbursements.** Contractor will receive compensation in an amount not to exceed the rate/fee schedule noted in the Contractor’s Proposal to the RFQ&P (Attachment A). District will pay Contractor all amounts owed within 30 days of receipt of Contractor’s undisputed billing invoice. The District retains the right to increase or decrease the Services, deliverables, or amount of work as it deems appropriate and at its sole discretion.
- 4. Licenses and Permits.** Contractor and all of the Contractor’s employees or agents will secure and maintain in force all licenses and permits as are required by law, in connection with the performance of the Services or the furnishing of materials, articles or deliverables listed in this Agreement. All operations and materials shall be in accordance with the law.
- 5. Taxes.** Contractor will fully complete the Internal Revenue Service W-9 form or other required reporting form. Contractor acknowledges and agrees that it is the Contractor’s sole responsibility to make the requisite tax filings and payment to the appropriate federal, state or local tax authorities. The District will not withhold any part of the Contractor's compensation for the payment of social security, unemployment, or disability insurance or any other similar state or federal tax obligation. Contractor agrees to indemnify, defend, and hold the District harmless from any tax consequences.
- 6. Expenses and Equipment.** Contractor is solely and fully responsible for all costs and expenses incident to the performance of the Services by Contractor, including all instrumentalities, supplies, tools, equipment, or materials necessary to perform the Services. If the District furnishes any

goods, materials, or equipment to Contractor, Contractor assumes complete liability for those goods, materials, or equipment. Contractor agrees to pay for such tools or materials spoiled by it or not otherwise accounted for to the District's satisfaction.

7. **Compliance with Applicable Laws.** The Services must meet the approval of the District and are subject to the District's general right of inspection to ensure they are satisfactorily completed. Contractor agrees to comply with all federal, state and local laws, rules, regulations and ordinances that are now or may in the future become applicable to Contractor, the Services, Contractor's business, equipment, and personnel engaged in operations covered by this Agreement, or accruing out of the performance of such operations.
8. **Standard of Performance.** The Contractor shall, in good and workmanlike manner and in accordance with the highest professional standards, at its own cost and expense, furnish all of the labor, technical, administrative, professional and all other personnel, all supplies and materials, equipment, printing, transportation, facilities and all other means whatsoever, except as herein otherwise expressly specified to be furnished by the District, necessary or proper to perform and complete the work and provide the Services required of the Contractor by this Agreement.
9. **Independent Contractor.** In the performance of this Agreement, Contractor shall act as an independent contractor. Contractor shall perform the Services and obligations under this Agreement according to the Contractor's own means and methods of work which shall be in the exclusive charge and under the control of Contractor, and which shall not be subject to control or supervision by the District except as to the results of the work. Contractor understands and agrees that he/she/it and all of his/her/its employees shall not be considered officers, employees or agents of the District, and are not entitled to benefits of any kind or nature normally provided employees of the District or to which District's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Worker's Compensation. Contractor assumes the full responsibility for the acts or omissions of his/her/its employees or agents as they relate to the Services to be provided under this Agreement. Contractor is not authorized to make any representation, contract or commitment on behalf of the District.
10. **Time of Performance.** Time is of the essence and Contractor shall perform the Services required by this Agreement in an expeditious and timely manner so as not to unreasonably delay the purpose of this Agreement.
11. **Termination.** District may terminate this Agreement for its convenience at any time by written notification to Contractor thirty (30) days prior to the effective date of termination. District will pay Contractor all earned and undisputed amounts for Services provided through the date of termination.
12. **Ownership of Intellectual Property.** The Services performed hereunder are work made for hire and District shall exclusively own, in perpetuity and worldwide, all rights to and flowing from the work, including any work product, performed under this Agreement. Contractor assigns to District any rights Contractor could have, may have, or does have, in the work or the work product performed under this Agreement, and District shall have all right, title, and interest in said matters, including the right to secure and maintain the copyright, trademark, or patent of said matters in the name of the District. Independent Contractor consents to the use of Contractor's name in conjunction with the sale, use, performance, and distribution of said matters, for any purpose and in any medium.
13. **Limitation of Liability.** The District's financial obligations under this Agreement are limited to the payment of the compensation provided in this Agreement and Attachment(s). Notwithstanding any other provision of this Agreement, in no event, shall the District 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.

14. **Indemnity.** Contractor shall indemnify, defend, and hold the District, its Board of Trustees, officers, agents, employees, and volunteers harmless against any liability, claims, suits, demands, causes of action, damages, losses, injuries, and expenses, including reasonable attorneys' fees, whether actual or alleged, arising from all acts or omissions to act of Contractor or its officers, agents, employees, volunteers, and subcontractors, including any claim that Contractor infringed a third party patent or copyright or other intellectual property right, unless the liability or claims arise from the District's sole and active negligence or willful misconduct. The provisions of this section shall survive the termination or expiration of this Agreement.
15. **Insurance Requirements.** Contractor and its officers, employees, agents, and subcontractors shall, at their expense, maintain and comply with Insurance Requirements listed below to protect Contractor and District from any claims for personal injury, bodily injury and property damage arising from, pertaining to or relating to the scope of work under this Agreement:
- a. Commercial General Liability. Minimum limits of \$1,000,000 per occurrence and \$2,000,000 general aggregate for personal injury, bodily injury, death, other injury, and property damage.
 - b. Automobile Liability. \$1,000,000 per accident for bodily injury and property damage applicable to all owned, non-owned, and hired vehicles.
 - c. Workers' Compensation. Statutory limits required by the State of California or state where Contractor's employees conduct business.
 - d. Primary Insurance. Any insurance or self-insurance maintained by the District shall be excess of the Contractor's insurance and shall not contribute with it.
 - e. Waiver of Subrogation. Contractor agrees that in the event of loss due to any perils for which it has agreed to provide Commercial General and Automobile Liability insurance, Contractor shall look solely to its insurance carrier(s) for recovery and grants a waiver of any right to subrogation which any such insurer of Contractor may acquire against the District by virtue of payments of any loss under this insurance.
 - f. Additional Insured. Insurance shall name the District and its Board of Trustees, officers, employees, agents, and volunteers as Additional Insured under its Commercial General Liability and Automobile Liability policies.
 - g. Certificate of Insurance. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII unless otherwise acceptable to the District. Contractor shall furnish to the District original certificates of insurance and amendatory endorsements effecting coverage required by this Agreement and indicating a thirty (30) day cancellation notice or notice of reduction in coverage before performing any Services under this Agreement. Contractor will be in material default of the Agreement if it fails to timely furnish these documents to the District.
16. **Protection of Confidential Information.** Contractor understands and acknowledges that during its performance of the Services, it or its employees may have access to private and confidential information in the District's possession, custody or control, including but not limited to private information regarding students, parents, guardians, faculty, donors, employees, staff, alumni, or other personnel data or information and other District related trade secrets, business plans, and other proprietary information ("Confidential Information"). This information may be protected by state and federal law. Contractor will not disclose, copy, or modify any Confidential

Information without the prior written consent of the District or unless otherwise required by law. Contractor will promptly notify the District if it becomes aware of any possible unauthorized disclosure or use of the Confidential Information. The provisions of this section shall survive the termination or expiration of this Agreement.

17. **ADA/Accessibility.** With respect to ADA compliance, the Contractor shall:
 - a. Conform to section 508 of the Rehabilitation Act (<http://www.section508.gov/section-508-standards-guide>) and WCAG 2.1, Level AA (<https://www.w3.org/TR/2020/WDWCAG22-20200811>) specifications.
 - b. Comply with all applicable FCC regulations regarding advanced communications services (<http://www.fcc.gov/encyclopedia/advanced-communications-services-ac>).
 - c. Resolve immediately any accessibility issues that are discovered or encountered by end users, and communicate a concrete timeframe for resolving the issue(s).
 - d. Prior to contract signing, must present a VPAT or other documentation demonstrating compliance.
 - e. Agree to indemnify and hold harmless the West Hills Community College District from and against any claim arising out of its failure to comply with these requirements.
 - f. Failure to comply with these requirements shall constitute a breach and be grounds for termination of this agreement.
18. **Non-Discrimination Endorsement.** Contractor and District mutually agree that they will comply with all applicable Federal and California state anti-discrimination laws and regulations and agree not to unlawfully discriminate against any prospective or active employee engaged in the work, or against any other person, on the basis of race, color, age, ancestry, national origin, sex, religious creed, marital status, or physical or mental disability, or sexual orientation or any other category protected by law, including but not limited to, the California Fair Employment Practice Act, beginning with Labor Code Section 1410, and Labor Code Section 1735. In addition, Contractor agrees to require like compliance by all hired subcontractors.
19. **Drug-Free Workplace.** Contractor is aware of the provisions of California Government Code §§8350, et seq. and by entering into this agreement certifies that Contractor will adhere to, fulfill, satisfy and discharge all provisions of and obligations under the Drug-Free Workplace Act of 1990. Contractor understands that if the District determines that Contractor has either: (i) made a false certification herein, or (ii) violated this certification by failing to carry out and to implement the requirements of California Government Code §§8355, the Contract awarded herein is subject to termination, suspension of payments, or both. Contractor further understands that, should Contractor violate the terms of the Drug-Free Workplace Act of 1990, Contractor may be subject to debarment in accordance with the provisions of California Government Code §§8350, et seq.
20. **Fair Employment Practices/Equal Opportunity Acts.** District is an equal opportunity employer. By entering into this Agreement, Contractor certifies that he/she is in compliance with the Equal Employment Opportunity Requirement of Executive Order 11246, Title VII of the Civil Rights Act of 1973, the California Fair Employment and Housing Act and any other Federal or State law and regulations related to Equal Employment Opportunity. Contractor's personnel policies shall be made available to District upon request.
21. **Provisions Required By Law Deemed Inserted.** Each provision of law and clause applicable to this Agreement, or required by law to be inserted in this Agreement, is deemed inserted herein and the Agreement shall be read and enforced as though the provisions are included herein.

22. **Audit.** Contractor agrees that the District has the right to review, audit, and to copy any of Contractor's or Contractor's sub-consultants' records and supporting documentation pertaining to the performance of this Agreement. Contractor agrees to maintain such records for possible audit for a minimum of three (3) years after final payment, unless a longer period of records retention is required. Contractor agrees to allow the District access to these records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. Contractor agrees to include a similar right of the District to audit records and interview staff in any subcontract related to performance of this Agreement.
23. **Advertising.** Contractor shall not use the logo or name of the District, its officers, directors, employees, or agents, in advertising, social marketing campaigns, publicity releases or otherwise without securing the prior written consent of the District in each instance.
24. **Non-waiver.** The failure of the District or Contractor to seek redress for violation of, or to insist upon, the strict performance of any term or condition of this Agreement, shall not be deemed a waiver by the party of such term or condition, or prevent a subsequent similar act from again constituting a violation of such term or condition.
25. **Notice.** All notices required or permitted to be given under this Agreement by either party to the other, shall be in writing and 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 requested, or sent by overnight delivery services, or facsimile transmission, addressed as follows:

For District:

West Hills Community College District
Attention: Vice Chancellor of Business Services
275 W Phelps Avenue,
Coalinga, CA 93210

For Contractor:

Contact information as referenced in Attachment 1

Any notice personally given or sent by facsimile transmission is effective upon receipt. Any notice sent by overnight delivery service is effective the business day next following delivery by overnight services. Any notice given by mail is effective three days after deposit in the United States mail.

26. **Force Majeure.** The Contractor and District are excused from performance during the time and to the extent that they are prevented from obtaining, delivering, or performing by act of God, pandemic, epidemic, Governmental Authority, state of emergency, fire, strike, loss, or shortage of transportation facilities, lock-out, commandeering of materials, products, plants or facilities by the government, when satisfactory evidence thereof is presented to the other party, provided that it is satisfactorily established that the non-performance is not due to the fault or neglect of the party not performing.

Should such an event take place which allows the Contractor and/or District to continue services under the agreement, Contractor will provide services following the recommendations, as well as description of mandatory safety and health standards, of the California Occupational Safety, Health Administration (Cal/OSHA), and District. Contractor shall also be responsible to monitor and follow Cal/OSHA, Center for Disease Control (CDC), Fresno and Kings Counties, and other

applicable association guidelines and ordinances as it relates to the services provided. Contractor may also be required to provide additional documentation to the District such as a “Pandemic Plan.”

27. **Severability.** If any term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force and effect and shall not be affected, impaired or invalidated in any way.
28. **Approval by District’s Board of Trustees.** Pursuant to Education Code Section 81655, this Agreement is not valid and does not constitute an enforceable obligation against the District unless and until District’s Board of Trustees has approved or ratified this Agreement.
29. **Conflict of Interest and Prohibited Interests.** No officer, employee, or any other agent of the District authorized in any capacity on behalf of the District to exercise any fiduciary, executive, or other similar functions, shall be allowed to possess or accept, directly or indirectly, or in any part thereof, any financial interest in any contract, bid or other procurement activity of the District. Additionally, no officer, employee, or any other agent of the District similarly authorized, shall be allowed to possess or accept any form of gift, payment, undue advantage or influence, directly or indirectly, or in any part thereof. The District reserves the right, before any Agreement or procurement award is made, to require an affidavit from the respective bidder or Contractor to disclaim in writing any conflict of interest. Furthermore, the District reserves the right to reject any bidder or Contractor if any such conflict is discovered, and subsequently award to the next preferred vendor.
30. **Governing Law.** This Agreement shall be governed and interpreted in accordance with the laws of the State of California in accordance with its fair meaning and not strictly for or against the District or Contractor. Any legal proceedings brought to interpret or enforce the terms of this Agreement, shall be brought in Fresno County, California.
31. **Disputes.** Except in the event of the District’s failure to make earned and undisputed payments to Contractor, if the District and Contractor have a dispute, each will continue to perform its respective obligations, including Contractor’s duty to provide and perform the Services, during all attempts to resolve the dispute.
32. **Mediation; Arbitration.** Parties agree that if any dispute or controversy arises between them in any way arising out of, related to, or connected with this Agreement or its subject matter, they will participate in good faith in mediation and agree to equally share all mediator fees. If the Parties are unable to resolve the dispute or controversy through mediation, the Parties agree to submit the pending dispute or controversy to final and binding arbitration to be held in Fresno County, California, and to be governed by the Federal Arbitration Act (“FAA”). By agreeing to this binding arbitration provision, the Parties understand that they are waiving certain rights and protections which may otherwise be available if a claim were determined by litigation in court, including, without limitation, the right to seek or obtain certain types of damages precluded by this arbitration provision, the right to a jury trial, certain rights of appeal, the right bring a claim as a class member in any purported class or representative proceeding; and a right to invoke formal rules of procedure and evidence. The prevailing party shall be awarded all reasonable attorneys’ fees, expert witness fees, and other litigation expenses, expended or incurred in such arbitration or litigation, unless the laws related to the claim that the party prevailed on preclude a court from awarding attorneys’ fees and costs to the prevailing party. The provisions of this section will apply during the term of this Agreement and survives after the termination or expiration of this Agreement.
33. **Successors; No Assignment.** This Agreement and all terms hereof are binding upon and inure to the benefit of the respective successors of Contractor and the District. Neither Contractor nor



Independent Audit Services

RFP #2024-2

District may assign rights or obligations of this Agreement without the prior written consent of the other, which may be withheld or granted in sole discretion of the Party requested to grant consent.

- 34. **Counterparts.** This Agreement may be executed in several counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same agreement.
- 35. **Entire Agreement.** This Agreement, Attachment A, and the RFQ&P documents constitute the sole entire Agreement and understanding between the District and Contractor concerning their subject matter. It replaces and supersedes all prior agreements or negotiations, whether written or verbal. It may not be modified except in a writing signed by the District and Contractor.
- 36. **Authority.** Each of the Parties and signatories to this Agreement represents and warrants that he or she has the full right, power, legal capacity and authority to sign, enter into and perform the Parties' respective obligations hereunder and that such obligations shall be binding upon such Party.

IN WITNESS WHEREOF, the District and Contractor have executed this Agreement as of the dates set forth below.

CONTRACTOR:

WEST HILLS COMMUNITY COLLEGE DISTRICT:

Signature

Signature

Print Name: Click or tap here to enter text.

Print Name: Shanna Ahrens

Title: Click or tap here to enter text.

Title: Vice Chancellor Business Services

Date: Click or tap to enter a date.

Date: Click or tap to enter a date.

Board Date: Click or tap to enter a date.