

ARTESIA PUBLIC SCHOOLS



REQUEST FOR PROPOSALS (RFP)

RFP #FY24-4 Professional Audit Services

ISSUE DATE: April 4, 2024

PROPOSAL SUBMISSION DEADLINE:
May 3, 2024 at 2 p.m.

Electronic-Only Proposal Submission

PROCUREMENT MANAGER: Clint Taylor
Chief Procurement Officer
(575) 746-3585 ext. 1007
ctaylor@bulldogs.org

SPECIAL INSTRUCTIONS: This RFP requires completion of the combined Intent to Propose and Acknowledgement of Receipt Form by the deadline. This deadline is noted in the sequence of events and submission is mandatory. The form is contained herein as Appendix A. The Intent to Propose and Acknowledgement of Receipt Form information will be used to formulate an email distribution list as a means to communicate with prospective proposers interested in submitting a proposal. Submission of the combined form in no way compels an offeror to submit a proposal. Proposals will not be accepted from prospective proposers if the form is not received by the deadline.

Commodity Code: 94620

A copy of the RFP can be found at https://www.bulldogs.org/Business_Services or in the procurement library at the QR code below.

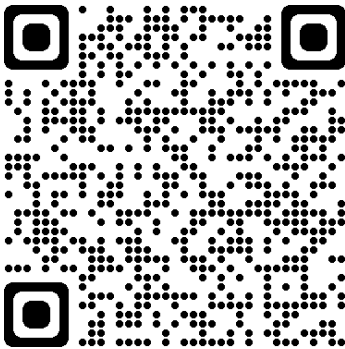


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I. INTRODUCTION

A. PURPOSE OF THIS REQUEST FOR PROPOSALS

The purpose of the Request for Proposal (RFP) is to solicit sealed proposals to establish a contract through competitive negotiations to procure professional audit services. The Artesia Public Schools is requesting proposals (RFP) from qualified firms of certified public accountants to perform the annual financial and compliance audits of the District for the fiscal years ending June 30, 2024, June 30, 2025, June 30, 2026, and June 30, 2027. The selected firm (Offeror, Contractor, or Auditor) will perform the audit in accordance with auditing standards generally accepted in the United States of America, Government Auditing Standards, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the Audit Act and the Audit Rule (NMAC Section 2.2.2.1 et seq.).

B. BACKGROUND INFORMATION

Artesia Public School District is located in Artesia, New Mexico. Comprised of 10 schools and approximately 3,700 students, we serve students located in Artesia and the surrounding areas. We are a community of educators committed to providing a “Superior Quality Education for All Students.” We provide a safe atmosphere for learning and a myriad of enrichment opportunities for students and their families. Additional information regarding the District can be located at www.bulldogs.org.

C. SCOPE OF PROCUREMENT

The District desires the Auditor to perform the Scope of Work specified in the standard “State of New Mexico Audit Contract,” a copy of which appears in Appendix E. Offerors must be on the State Auditor’s approved Independent Public Accountant (IPA) list.

The term of this contract shall be from the date of award and will end on June 30, 2025, with the option to extend for a period of three (3) additional years, on a year-to-year basis, by mutual agreement of all parties at the same price, terms, and conditions provided this term complies with the audit rule regarding rotation. This contract shall not exceed four (4) years.

D. PROCUREMENT MANAGER

The Procurement Manager who is responsible for the conduct of this procurement whose name, address, telephone number, and e-mail address are listed below:

Name: Clint H. Taylor, Chief Procurement Officer
Address: Artesia Public Schools
301 Bulldog Blvd
Artesia NM 88210
Telephone: (575) 746-3585 ext.1006
Email: ctaylor@bulldogs.org

1. Any inquiries or requests regarding this procurement should be submitted in writing to the Procurement Manager. Offerors may contact only the Procurement Manager regarding this procurement. Other employees or evaluation committee members do not have the authority to respond on behalf of Artesia Public Schools.
2. Protests of the solicitation or award must be submitted in writing to the Procurement Manager. Only protests delivered directly to the Procurement Manager in writing and in a timely fashion will be considered to have been submitted properly and in accordance with statute, rule, and this Request for Proposals.

E. PROPOSAL SUBMISSION

All proposals must be submitted via email to jehoughtaling@bulldogs.org on or before the proposal deadline.

F. DEFINITION OF TERMINOLOGY

This section contains definitions of terms used throughout this procurement document, including appropriate abbreviations:

1. “**District**” means Artesia Public Schools.
2. “**Award**” means the final execution of the contract document.
3. “**Business Hours**” means weekdays (Monday – Friday) 8:00 AM thru 4:00 PM MST/MDT, whichever is in effect on the date given.
4. “**Close of Business**” means weekdays (Monday – Friday) at 4:00 PM MST/MDT, whichever is in effect on the date given.
5. “**Confidential**” means confidential financial information concerning the Offeror’s organization and data that qualifies as a trade secret in accordance with the Uniform Trade Secrets Act §§57-3-A-1 through 57-3A-7 NMSA 1978; see also NMAC 1.4.1.45. The following items may not be labeled as confidential: Offeror’s submitted Cost response, Staff/Personnel Resumes/Bios (excluding personal information such as personal telephone numbers and/or home addresses), and other submitted data that is not confidential financial information or that qualifies under the Uniform Trade Secrets Act.
6. “**Contract**” means any agreement for the procurement of items of tangible personal property, services, or construction.
7. “**Contractor**” means any business having a contract with a state District or local public body.
8. “**Determination**” means the written documentation of a decision of a procurement officer including findings of fact required to support a decision. A determination becomes part of the procurement file to which it pertains.
9. “**Desirable**” – the terms ”may,” ”can,” ”should,” ”preferably,” or ”prefers” identify a desirable or discretionary item or factor.
10. “**Electronic Submission**” means successfully submitting the Offeror’s via email to jehoughtaling@bulldogs.org.
11. “**Electronic Version/Copy**” means a digital format consisting of text, images, or both, readable on computers or other electronic devices, which includes all content that the original document contains.

12. “**Evaluation Committee**” means a body appointed to perform the evaluation of Offerors’ proposals.
13. “**Evaluation Committee Report**” means a report prepared by the Procurement Manager and the Evaluation Committee to support the Committee’s recommendation for contract award.
14. “**Final Award**” means, in the context of this Request for Proposals and all its attendant documents, that point at which the final required signature on the contract(s) resulting from the procurement has been affixed to the contract(s), thus making it fully executed.
15. “**Finalist**” means an Offeror who meets all the mandatory specifications of this Request for Proposals and whose score on evaluation factors is sufficiently high to merit further consideration by the Evaluation Committee, as explained in Section II.B.8.
16. “**Hourly Rate**” means the proposed fully loaded maximum hourly rates that include travel, per diem, fringe benefits, and any overhead costs for contractor personnel, as well as subcontractor personnel if appropriate.
17. “**IT**” means Information Technology.
18. “**Mandatory**” – the terms "must," "shall" "will," "is required," or "are required," identify a mandatory item or factor. Failure to meet a mandatory item or factor result in the rejection of the Offeror’s proposal.
19. “**Minor Irregularities**” means anything in the proposal that does not affect the price, quality and/or quantity, or any other mandatory requirement.
20. “**Multiple Source Award**” means an award of a contract for one or more items of tangible personal property, services or construction to more than one Offeror.
21. “**Offeror**” is any person, corporation, or partnership who chooses to submit a proposal.
22. “**Price Agreement**” means a definite quantity contract or indefinite quantity contract which requires the contractor to furnish items of tangible personal property, services, or construction to a state District or a local public body which issues a purchase order if the purchase order is within the quantity limitations of the contract, if any.
23. “**Procurement Manager**” means any person or designee authorized by a state District or local public body with the responsibility, authority, and resources to conduct the RFP procurement, make written determinations regarding the RFP procurement, and/or enter into or administer contracts as a result of the RFP procurement.
24. “**Procuring Entity**” means all State of New Mexico agencies, commissions, institutions, political subdivisions, school districts, and local public bodies allowed by law to procure items of tangible

personal property, services or construction from the agreement(s) awarded as a result of this RFP.

25. **“Project”** means a temporary process undertaken to solve a well-defined goal or objective with clearly defined start and end times, a set of clearly defined tasks, and a budget. The project terminates once the project scope is achieved, and project acceptance is given by the project executive sponsor.
26. **“Redacted”** means a version/copy of the Offeror’s proposal with the information considered proprietary or confidential (as defined by §§57-3A-1 to 57-3A-7 NMSA 1978 and NMAC 1.4.1.45 and summarized herein and outlined in Section II.C.8 of this RFP) blacked-out BUT NOT omitted or removed.
27. **“Request for Proposals (RFP)”** means all documents, including those attached or incorporated by reference, used for soliciting proposals.
28. **“Responsible Offeror”** means an Offeror who submits a responsive proposal and who has furnished, when required, information and data to prove that his financial resources, production or service facilities, personnel, service reputation, and experience are adequate to make satisfactory delivery of the services, or items of tangible personal property described in the proposal.
29. **“Responsive Offer”** means an offer which conforms in all material respects to the requirements set forth in the request for proposals. Material respects of a request for proposals include, but are not limited to, price, quality, quantity, or delivery requirements.
30. **“Sealed”** means, in terms of electronic submission, an Offeror’s proposal and all accompanying documents have been completely and successfully emailed by the submission deadline stated in the RFP.
31. **“Single Source Award”** means an award of contract for items of tangible personal property, services or construction to only one Offeror.
32. **“Staff”** means any individual who is a full-time, part-time, or an independently contracted employee with the Offerors’ company.
33. **“State (the State)”** means the State of New Mexico.
34. **“State District”** means any department, commission, council, board, committee, institution, legislative body, District, government corporation, educational institution or official of the executive, legislative or judicial branch of the government of this state.
“State District” includes the Purchasing Division of the General Services Department and the State Purchasing Agent but does not include local public bodies or school districts

36. **“State Purchasing Agent”** means the Director of the Purchasing Division of the General Services Department.
37. **“Statement of Concurrence”** means an affirmative statement from the Offeror indicating its response to a required Section IV specification agreeing to comply and concur with the stated requirement(s). This statement shall be included in Offerors proposal, pursuant to Section III.C.1. (E.g. “We concur,” “Understands and Complies,” “Comply,” “Will Comply if Applicable,” etc.)
38. **“Unredacted”** means a version/copy of the proposal containing all complete information, including any that the Offeror would otherwise consider confidential, such copy for use only for the purposes of evaluation.
39. **“Written”** means typed in standard 8 ½ x 11-inch document format by common electronic means (such as Microsoft Word, Adobe PDF, etc.). A larger size document is permissible for charts, spreadsheets, etc.

G. PROCUREMENT LIBRARY

A procurement library has been established. Offerors are encouraged to review the material in the Procurement Library by selecting the link provided in this document through your internet connection. The library contains the information listed below:

Electronic versions of RFP, Questions and Answers, RFP Amendments, etc., are located at:
https://www.bulldogs.org/Business_Services

II. CONDITIONS GOVERNING THE PROCUREMENT

This section of the RFP contains the schedule of events, the descriptions of each event, and the conditions governing this procurement.

A. SEQUENCE OF EVENTS

The Procurement Manager will make every effort to adhere to the following schedule:

Action	Responsible Party	Due Dates
1. Issue RFP	Artesia Public Schools	April 04, 2024
2. Intent to Propose and Acknowledgement of Receipt	Potential Offerors	April 12, 2024
3. Pre-Proposal Conference	Artesia Public Schools	Not Held, N/A
4. Deadline to submit Written Questions, 3pm	Potential Offerors	April 16, 2024
5. Response to Written Questions	Procurement Manager	April 17, 2024
6. Submission of Proposal	Potential Offerors	May 3, 2024 at 2p.m.
7.* Proposal Evaluation	Evaluation Committee	April 25th to April 28th
8.* Selection of Finalists	Evaluation Committee	May 1, 2024
9* Oral Presentation(s), if held	Finalist Offerors	May 3, 2024
10.* Best and Final Offers	Finalist Offerors	May 6, 2024
11.* Finalize Contractual Agreements	APS/Finalist Offerors	May 7 to May 10, 2024
12.* Contract Awards	APS/ Finalist Offerors	May 13, 2024
13.* Protest Deadline	APS	May 28, 2024

* Dates indicated in Events 7 through 13 are estimates only and may be subject to change without necessitating an amendment to the RFP.

B. EXPLANATION OF EVENTS

The following paragraphs describe the activities listed in the Sequence of Events shown in Section

II.A. above.

1. Issue RFP

This RFP is being issued by Artesia Public Schools on April 04, 2024.

2. Acknowledgement of Receipt Form

Potential Offerors shall e-mail the Intent to Propose and Acknowledgement of Receipt Form (APPENDIX A) to Clint Taylor (ctaylor@bulldogs.org), to place their organization on the Procurement Distribution List. The form must be returned to the Procurement Manager by 3:00 pm MDT by April 12, 2024.

The procurement distribution list will be used for the distribution of written responses to questions, and/or any amendments to the RFP.

3. Deadline to Submit Written Questions

Potential Offerors may submit written questions to the Procurement Manager as to the intent or clarity of this RFP . See sequence of events section.

4. Response to Written Questions

Written responses to the written questions will be provided via e-mail, to all potential Offerors who timely submitted a letter of intent to propose and acknowledgement of receipt by due date.

An electronic version of the Questions and Answers will be posted at https://www.bulldogs.org/Business_Services

5. Submission of Proposal

Only electronic proposal submission is allowed and will be the acceptable form of submission. Please include RFP #FY24-4 Professional Audit Services in the subject line. Do not submit hard copies unless instructed in writing otherwise by the procurement manager.

ALL PROPOSALS MUST BE RECEIVED BY THE PROCUREMENT MANAGER OR DESIGNEE NO LATER THAN 3:00 PM MST/MDT ON May 03,2024. LATE PROPOSALS WILL NOT BE ACCEPTED. The date and time of receipt will be recorded on each proposal. A log will be kept of the names of all Offeror organizations that submitted proposals. Pursuant to §13-1-116, NMSA 1978, the contents of proposals shall not be disclosed to competing potential Offerors during the negotiation process. The negotiation process is deemed to be in effect until the contract is awarded pursuant to this Request for Proposals. Awarded in this context means the final required Artesia School District signature on the contract(s) resulting from the procurement has been obtained.

6. Proposal Evaluation

An Evaluation Committee will perform the evaluation of proposals. This process will take place as indicated in the Sequence of Events section, depending upon the number of proposals received.

7. Selection of Finalist

Evaluation Committee will select, and the Procurement Manager will notify the finalist Offeror as per schedule Sequence of Events, or as soon as possible thereafter. A schedule for Oral Presentation, if held, will be determined at this time.

8. Oral Presentations

Finalist Offerors may be required to conduct an oral presentation at a location to be determined as per schedule Section II.A., Sequence of Events, or as soon as possible thereafter. Whether or not Oral Presentations will be held is at the discretion of the Evaluation Committee and Artesia Public Schools.

9. Best and Final Offers

After approval of the Evaluation Committee Report, any contractual agreement(s) resulting from this RFP will be finalized with the most advantageous Offeror(s), taking into consideration the evaluation factors set forth in this RFP, as per Section II.A., Sequence of Events, or as soon as possible thereafter. In the event mutually agreeable terms cannot be reached with the apparent most advantageous Offeror in the timeframe specified, Artesia Public Schools reserves the right to finalize a contractual agreement with the next most advantageous Offeror(s) without undertaking a new procurement process.

10. Finalize Contractual Agreements

After approval of the Evaluation Committee Report, any contractual agreement(s) resulting from this RFP will be finalized with the most advantageous Offeror(s), taking into consideration the evaluation factors set forth in this RFP, as per Section II.A., Sequence of Events, or as soon as possible thereafter. The most advantageous proposal may or may not have received the most points. In the event mutually agreeable terms cannot be reached with the apparent most advantageous Offeror in the timeframe specified, the State reserves the right to finalize a contractual agreement with the next most advantageous Offeror(s) without undertaking a new procurement process.

11. Contract Awards

Upon receipt of the signed contractual agreement, the District Procurement office will award per Sequence of Events, or as soon as possible thereafter. The award is subject to appropriate Artesia Public Schools approval(s), including the Board of Education.

12. Protest Deadline

Any protest by an Offeror must be timely submitted and in conformance with §13-1-172, NMSA 1978 and applicable procurement regulations. The 15 calendar day protest period shall begin on the day following the notice of award of contract(s) and will end at 5:00 pm MST/MDT on the 15th day. Protests must be written and must include the name and address of the protestor and the request for proposal number. It must also contain a statement of the facts or occurrences for the protest including appropriate supporting exhibits. Protests received after the deadline will not be accepted.

C. GENERAL REQUIREMENTS

1. Acceptance of Conditions Governing the Procurement

Offerors must indicate their acceptance to be bound by the Conditions Governing the Procurement, Section II.C, and Evaluation, Section V, by completing and signing the Letter of Transmittal form, pursuant to the requirements in Section II.C.30, located in APPENDIX B.

2. Incurring Cost

Any cost incurred by the potential Offeror in preparation, transmittal, and/or presentation of any proposal or material submitted in response to this RFP shall be borne solely by the Offeror. Any cost incurred by the Offeror for the set-up and demonstration of the proposed equipment and/or system shall be borne solely by the Offeror

3. Prime Contractor Responsibility

Any contractual agreement that may result from this RFP shall specify that the prime contractor is solely responsible for fulfilling all requirements of the contractual agreement.

4. Subcontractors/Consent

The prime contractor shall be wholly responsible for the entire performance of the contractual agreement, whether or not subcontractors are used. Additionally, the prime contractor must receive approval, in writing, from the District awarding any resultant contract before any subcontractor is used during the term of this agreement.

5. Amended Proposals

An Offeror may submit an amended proposal before the deadline for receipt of proposals. Such amended proposals must be complete replacements for a previously submitted proposal and must be clearly identified as such in the transmittal letter.

6. Rights to Withdraw Proposal

Offerors will be allowed to withdraw their proposals at any time prior to the deadline for receipt of proposals. The Offeror must submit a written withdrawal request addressed to the Procurement Manager and signed by the Offeror's duly authorized representative. The approval or denial of withdrawal requests received after the deadline for receipt of the proposals is governed by the applicable procurement regulations, 1.4.1.5 and 1.4.1.36 NMAC.

7. Proposal Offer Firm

Responses to this RFP, including proposal prices for services, will be considered firm for ninety (90) days after the due date for receipt of proposals days after the due date for the receipt of a best and final offer if the Offeror is invited or required to submit one.

8. Disclosure of Proposal Contents

The contents of all submitted proposals will be kept confidential until the District has completed the final award. At that time, all proposals and documents pertaining to the proposals will be available for public inspection, *except* for proprietary or confidential material as follows:

- a. Proprietary and Confidential information is restricted to:
 1. confidential financial information concerning the Offeror's organization; and
 2. information that qualifies as a trade secret in accordance with the Uniform Trade Secrets Act, §§57-3A-1 through 57-3A-7 NMSA 1978..
- b. An additional but separate redacted version of the Offeror's proposal, as outlined and identified in Section III.B.2.a, shall be submitted containing the blacked-out proprietary or confidential information in order to facilitate eventual public inspection of the non-confidential version of the Offeror's proposal.

The price of products offered, or the cost of services proposed is not considered proprietary or confidential information by taxpayers or Artesia Public Schools and will not be classified as such.

If a request is received for disclosure of proprietary or confidential materials, the District shall examine the request and make a written determination that specifies which portions of the proposal should be disclosed. Unless the Offeror takes legal action to prevent the disclosure, the proposal will be so disclosed. The proposal shall be open to public inspection, subject to any continuing prohibition on the disclosure of proprietary or confidential information.

9. No Obligation

This RFP in no manner obligates Artesia Public Schools to the use of any Offeror's services

until a valid written contract is awarded and approved by appropriate authorities.

10. Termination

This RFP may be canceled at any time, and any and all proposals may be rejected in whole or in part when Artesia Public Schools determines that such action is in the best interest of the district.

11. Sufficient Appropriation

Any contract awarded as a result of this RFP process may be terminated if sufficient appropriations or authorizations do not exist. Such terminations will be affected by sending written notice to the contractor. The District's decision as to whether sufficient appropriations and authorizations are available will be accepted by the contractor as final.

12. Legal Review

The District requires that all Offerors agree to be bound by the General Requirements contained in this RFP. Any Offeror's concerns must be promptly submitted in writing to the attention of the Procurement Manager.

13. Governing Law

This RFP and any agreement with an Offeror which may result from this procurement shall be governed by the laws of the State of New Mexico.

14. Basis for Proposal

Only information supplied in writing by the Procurement Manager or contained in this RFP shall be used as the basis for the preparation of Offeror proposals.

15. Contract Terms and Conditions

The contract between an District and a contractor will follow the format specified by the District and contain the terms and conditions set forth in the Draft Contract. Artesia Public Schools requires the following services; Financial Statement Audit, Federal Single Audit and Financial Statement Preparation. Artesia Public Schools does not need other non-audit services unless the proposer believes these are necessary based on review of prior year(s) audits.

16. Offeror's Terms and Conditions

Offerors must submit with the proposal a complete set of any additional terms and conditions they expect to have included in a contract negotiated with the District. See Section II.C.15 for requirements.

17. Contract Deviations

Any additional terms and conditions, which may be the subject of negotiation (such terms and conditions having been proposed during the procurement process, that is, the RFP

process prior to selection as successful Offeror), will be discussed only between the District and the Offeror selected and shall not be deemed an opportunity to amend the Offeror's proposal.

18. Offeror Qualifications

The Evaluation Committee may make such investigations as necessary to determine the ability of the potential Offeror to adhere to the requirements specified within this RFP. The Evaluation Committee will reject the proposal of any potential Offeror who is not a Responsible Offeror or fails to submit a Responsive Offer as defined in §13-1-83 and §13-1-85 NMSA 1978.

19. Right to Waive Minor Irregularities

The Evaluation Committee reserves the right to waive minor irregularities, as defined in Section I.F.19. The Evaluation Committee also reserves the right to waive mandatory requirements, provided that all of the otherwise responsive proposals failed to meet the same mandatory requirements and the failure to do so does not otherwise materially affect the procurement. This right is at the sole discretion of the Evaluation Committee.

20. Change in Contractor Representatives

The District reserves the right to require a change in contractor representatives if the assigned representative(s) is (are) not, in the opinion of the District, adequately meeting the needs of the District.

21. Notice of Penalties

The Procurement Code, §13-1-28 through 13-1-199 NMSA 1978, imposes civil, and misdemeanor and felony criminal penalties for its violation. In addition, the New Mexico criminal statutes impose felony penalties for bribes, gratuities and kickbacks.

22. District Rights

The District in agreement with the Evaluation Committee reserves the right to accept all or a portion of a potential Offeror's proposal.

23. Right to Publish

Throughout the duration of this procurement process and contract term, Offerors and contractors must secure from the District written approval prior to the release of any information that pertains to the potential work or activities covered by this procurement and/or District contracts deriving from this procurement. Failure to adhere to this requirement may result in disqualification of the Offeror's proposal or removal from the contract.

24. Ownership of Proposals

All documents submitted in response to the RFP shall become property of the Artesia Public Schools. If the RFP is cancelled, all responses received shall be destroyed in accordance with document retention policies.

25. Confidentiality

Any confidential information provided to, or developed by, the contractor in the performance of the contract resulting from this RFP shall be kept confidential and shall not be made available to any individual or organization by the contractor without the prior written approval of the Artesia Public Schools.

The Contractor(s) agrees to protect the confidentiality of all confidential information and not to publish or disclose such information to any third party without the procuring District's written permission.

26. Electronic mail address required

A large part of the communication regarding this procurement will be conducted by electronic mail (e-mail). Offeror must have a valid e-mail address to receive this correspondence. (See also Section II.B.5, Response to Written Questions).

27. Use of Electronic Versions of this RFP

This RFP is being made available electronically. In the event of a conflict between a version of the RFP in the Offeror's possession and the version maintained by the District, the Offeror acknowledges that the version maintained by the District shall govern. Please refer at https://www.bulldogs.org/Business_Services

28. New Mexico Employees Health Coverage

A. If the Offeror has, or grows to, six (6) or more employees who work, or who are expected to work, an average of at least 20 hours per week over a six (6) month period during the term of the contract, Offeror must agree to have in place, and agree to maintain for the term of the contract, health insurance for those employees if the expected annual value in the aggregate of any and all contracts between Contractor and the State exceed \$250,000.

- B. The offeror must agree to maintain a record of the number of employees who have (a) accepted health insurance; (b) declined health insurance due to other health insurance coverage already in place; or (c) declined health insurance for other reasons. These records are subject to review and audit by a representative of the state.
- C. The offeror must agree to advise all employees of the availability of state publicly financed health care coverage programs by providing each employee with, at a minimum, the following website link to additional information:
<https://bewellnm.com>.
- D. For Indefinite Quantity, Indefinite Delivery contracts (price agreements without specific limitations on quantity and providing for an indeterminate number of orders to be placed against it); these requirements shall apply the first day of the second month after the Offeror reports combined sales (from state and, if applicable, from local public bodies if from a state price agreement) of \$250,000.

29. Campaign Contribution Disclosure Form

The offeror must complete, sign, and return the Campaign Contribution Disclosure Form (APPENDIX C) as a part of their proposal. This requirement applies regardless of whether a covered contribution was made or not made for the positions of Governor and Lieutenant Governor or other identified official. Failure to complete and return the signed, unaltered form will result in Offeror's disqualification.

30. Letter of Transmittal

The offeror's proposal must be accompanied by a Letter of Transmittal Form (APPENDIX B), which must be signed by the individual authorized to contractually obligate the company, identified in #2 below.

Provide the following information:

1. Identify the submitting business entity; Name, Mailing Address, Phone Number, Federal Tax ID Number (TIN), and New Mexico Business Tax ID Number (BTIN, formerly CRS).
2. Identify the Name, Title, Telephone, and E-mail address of the person authorized by the Offeror's organization to (A) contractually obligate the business entity providing the Offer, (B) negotiate a contract on behalf of the organization; and/or (C) provide clarifications or answer questions regarding the Offeror's proposal content (*A response to B and/or C is only necessary if the responses differs from the individual identified in A*);
3. Identify any subcontractor/s that may be utilized in the performance of any resultant contract award.
4. Identify any other entity/-ies that may be used in the performance of this awarded contract; and the individual identified in #2 above must sign and date the form, attesting to the veracity of the information provided and acknowledging (a) the organization's acceptance of the Conditions Governing the Procurement stated in Section II.C.1, (b) the organization's

acceptance of the Section V Evaluation Factors, and (c) receipt of any and all amendments to the RFP. Failure to submit a signed Letter of Transmittal Form (Appendix B) will result in Offeror's disqualification.

31. Disclosure Regarding Responsibility

A. Any prospective Contractor and any of its principals who enter into a contract greater than sixty thousand dollars (\$60,000.00) with any state, district or local public body for professional services, tangible personal property, services, or construction agrees to disclose whether the Contractor or any principal of the Contractor's company:

1. is presently debarred, suspended, proposed for debarment, or declared ineligible for award of contract by any federal entity, state District, or local public body.
2. has within a three-year period preceding this offer, been convicted in a criminal matter or had a civil judgment rendered against them for:
 - a. the commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) contract or subcontract.
 - b. violation of Federal or state antitrust statutes related to the submission of offers; or
 - c. the commission in any federal or state jurisdiction of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, violation of Federal criminal tax law, or receiving stolen property.
3. is presently indicted for, or otherwise criminally or civilly charged by any (federal state or local) government entity with the commission of any of the offenses enumerated in paragraph A of this disclosure.
4. has, preceding this offer, been notified of any delinquent Federal or state taxes in an amount that exceeds \$3,000.00 of which the liability remains unsatisfied. Taxes are considered delinquent if the following criteria apply.
 - a. The tax liability is finally determined. The liability is finally determined if it has been assessed. Liability is not determined if there is a pending administrative or judicial challenge. In the case of a judicial challenge of liability, the liability is not finally determined until all judicial appeal rights have been exhausted.
 - b. The taxpayer is delinquent in making payment. A taxpayer is delinquent if the taxpayer has failed to pay the tax liability when full payment was due and required. A taxpayer is not delinquent in cases where enforced collection action is precluded.
 - c. Have within a three-year period preceding this offer, had one or more contracts terminated for default by any federal or state, district or local public body.)

B. Principal, for the purpose of this disclosure, means an officer, director, owner, partner, or a person having primary management or supervisory responsibilities within a business entity or related entities.

C. The Contractor shall provide immediate written notice to the State Purchasing

Agent or other party to this Agreement if, at any time during the term of this Agreement, the Contractor learns that the Contractor's disclosure was at any time erroneous or became erroneous by reason of changed circumstances.

- D. A disclosure that any of the items in this requirement exist will not necessarily result in termination of this Agreement. However, the disclosure will be considered in the determination of the Contractor's responsibility and ability to perform under this Agreement. Failure of the Contractor to furnish a disclosure or provide additional information as requested will render the Offeror nonresponsive.
- E. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render, in good faith, the disclosure required by this document. The knowledge and information of a Contractor is not required to exceed that which is the normally possessed by a prudent person in the ordinary course of business dealings.
- F. The disclosure requirement provided is a material representation of fact upon which reliance was placed when making an award and is a continuing material representation of the facts during the term of this Agreement. If during the performance of the contract, the Contractor is indicted for or otherwise criminally or civilly charged by any government entity (federal, state or local) with commission of any offenses named in this document the Contractor must provide immediate written notice to the State Purchasing Agent or other party to this Agreement. If it is later determined that the Contractor knowingly rendered an erroneous disclosure, in addition to other remedies available to the Government, the State Purchasing Agent or Central Purchasing Officer may terminate the involved contract for cause. Still further the State Purchasing Agent or Central Purchasing Officer may suspend or debar the Contractor from eligibility for future solicitations until such time as the matter is resolved to the satisfaction of the State Purchasing Agent or Central Purchasing Officer.

32. New Mexico and Native American Business Preferences

To ensure adequate consideration and application of §13-1-21 NMSA 1978 (as amended), the Offeror must submit a copy of its valid New Mexico Resident or Native American Resident Business Preference Certificate or its valid New Mexico Resident Veteran or Native American Resident Veteran Business Preference with its proposal. Certificates for preferences must be obtained through the New Mexico Department of Taxation and Revenue <http://www.tax.newmexico.gov/Businesses/in-state-veteran-preference-certification.aspx>.

- A. New Mexico Business Preference
A copy of the certification must accompany Offeror's proposal.
- B. New Mexico Resident Veterans Business Preference
A copy of the certification must accompany Offeror's proposal.

A District shall not award a business both a resident business preference and a resident veteran business preference.

III. RESPONSE FORMAT AND ORGANIZATION

A. NUMBER OF RESPONSES

Offerors shall submit only a single proposal electronically via two pdf attachments (1 pdf technical, 1 pdf cost) in response to this RFP to jehoughtaling@bulldogs.org.

Any proposal that does not adhere to the requirements of this Section II.B and Section III.C Proposal Content and Organization may be deemed non-responsive and rejected on that basis.

1. Electronic Submission Requirements

- a. Submit, via email, a single pdf Technical file and a single pdf Cost file. The technical file is comprised of no more than 15 page proposal plus required forms and appendices. The pdf cost file should be a single page.
- b. Zip files are not accepted and will not be opened or considered responsive.
- c. Password protect proposal documents are not accepted and will not be considered responsive.

B. Technical Proposal One (1) ELECTRONIC submission must be organized in accordance with Section III.C.1. Proposal Format. All information for the Technical Proposal must be combined into a single pdf document for submission.

- a. **Confidential Information**: If Offeror’s proposal contains confidential information, as defined in Section I.F.5 and detailed in Section II.C.8, Offeror must submit two **(2) separate ELECTRONIC technical files** :

- i. One (1) ELECTRONIC version of the requisite proposals identified in Section III.B.2, above, as an unredacted (def. Section I.F.38) version for evaluation purposes; and
- ii. One (1) redacted (def. Section I.F.26) ELECTRONIC for the public file, in order to facilitate eventual public inspection of the non-confidential version of Offeror’s proposal. Redacted versions must be clearly marked as “REDACTED” or “CONFIDENTIAL” on the first page of the electronic file;
- iii. **Cost Proposal** – One (1) ELECTRONIC upload of the proposal containing only the Cost Proposal. All information for the cost proposal must be combined into a one page pdf document.

B. PROPOSAL CONTENT AND ORGANIZATION

All proposals must be submitted as follows:

Organization of files for electronic copy proposals:

1. Proposal Content and Organization

Direct reference to pre-prepared or promotional material may be used if referenced and clearly marked. Promotional material must be minimal. The proposal must be organized and indexed in the following format and must contain, at a minimum, all listed in the sequence indicated.

Technical Proposal – DO NOT INCLUDE ANY COST INFORMATION IN THE TECHNICAL PROPOSAL.

1. Signed Letter of Transmittal
2. Signed Campaign Contribution Form
3. Table of Contents
4. Proposal Summary (Optional)
5. Response to Contract Terms and Conditions (from Section II.C.15)
6. Offeror's Additional Terms and Conditions (from Section II.C.16)
7. Response to Specifications (except Cost information which shall be included ONLY in Cost Proposal)
 - a. Organizational Experience
 - b. Organizational References
 - c. Oral Presentation (if applicable)
 - d. Mandatory Specification
 - e. Desirable Specification
 - f. New Mexico and Native American Resident Business Preferences (if applicable)
8. Other Supporting Material (if Applicable)

Cost Proposal:

1. Completed Cost Response Form (APPENDIX D)

Within each section of the proposal, Offerors should address the items in the order indicated above. All forms provided in this RFP must be thoroughly completed and included in the appropriate section of the proposal. Any and all discussion of proposed costs, rates, or expenses shall occur in the Cost Proposal, not the technical proposal.

IV. SPECIFICATIONS

A. DETAILED SCOPE OF WORK

The Contractor shall conduct a financial and compliance audit of the District for Fiscal Year 2024 in accordance with auditing standards generally accepted in the United States of America, Government Auditing Standards, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the Audit Act and the Audit Rule (NMAC Section 2.2.2.1 et seq.), and what is normal and customary for school districts.

B. TECHNICAL SPECIFICATIONS

1. Organizational Experience

Offeror **must**:

- a) provide a description of relevant experience. The narrative must thoroughly describe how the Offeror has supplied expertise for similar contracts, including school districts and must include the extent of their experience, expertise, and knowledge as a provider of audit services.
- b) provide a description and bio of all key personnel Offeror proposes to use in the performance of the resulting contract, should Offeror be awarded. Key personnel are identified as field managers and auditors. Offeror must include key personnel education, work experience, and relevant/applicable certifications/licenses.
- c) describe at the electronic platform, software, method of provision of documents relative to submittals or the provided list.

2. Organizational References

The offeror must provide a list of a minimum of three (3) references from similar projects/programs performed for school district, charter schools, private, state, or large local government clients within the last three (3) years.

Offeror shall include the following Business Reference information as part of its proposals:

- a) Client name;
- b) Project description;
- c) Project dates (starting and ending);
- d) Staff assigned to reference engagement that will be designated for work per this RFP; and
- e) Client project manager name, telephone number, fax number, and e-mail address.

3. Mandatory Specification

Mandatory Specification

A. **Proposed Audit Plan.** Offerors must give a detailed response to the scope of work and explain how they will perform the audit services and their approach related to sampling and testing for compliance. Explain in detail the Offeror's experience in providing audit services to school districts or local government entities.

B. Offerors must submit a thorough project plan as part of the proposal. At a minimum, the project plan must include a milestone or timeline description for the progression of the audit.

C. **Delivery and Reproduction.** Offeror shall have the ability to provide 5 bound copies of the final audit.

4. Desirable Specification

Please describe your firm's approach to conducting audit services and how communication with regard to the provided by client list (PBC) and the provision of PBC materials by the client and auditor is expected to occur. (i.e. email, web based platform, software, hard copies etc.)

C. BUSINESS SPECIFICATIONS

1. Letter of Transmittal Form

The Offeror's proposal **must** be accompanied by the Letter of Transmittal Form located in APPENDIX B. The form **must** be completed and must be signed by the person authorized to obligate the company. Failure to submit a signed form will result in disqualification.

2. Campaign Contribution Disclosure Form

The Offeror must complete an unaltered Campaign Contribution Disclosure Form and submit a signed copy with the Offeror's proposal. This must be accomplished whether or not an applicable contribution has been made. (See APPENDIX B). Failure to complete and return the signed, unaltered form will result in disqualification.

3. Oral Presentation

If selected as a finalist, the Offeror agrees to provide the Evaluation Committee the opportunity to interview proposed staff members identified by the Evaluation Committee at the option of the District. The Evaluation Committee may request a finalist to provide an oral presentation of the proposal as an opportunity for the Evaluation Committee to ask questions and seek clarifications.

If oral presentations are held, the finalist Offeror(s) may be required to explain, demonstrate, detail, and/or clarify any aspect of its submitted proposal, to which the Evaluation Committee may ask questions and/or seek clarifications. Pursuant to Section II.B.9, Oral Presentations may be held at the Evaluation Committee's sole discretion.

4. Cost

Offerors must complete the Cost Response Form in APPENDIX D. Cost will be measured by the formula indicated in Section V.B.8.

5. New Mexico and Native American Business Preferences

To ensure application of § 13-1-21 NMSA 1978 (as amended), an Offeror **MUST** submit a copy, in this section, of its valid New Mexico Resident or Native American Resident Business Preference Certificate, or its valid New Mexico Resident Veteran or Native

American Resident Veteran Business Preference Certificate, as issued by the New Mexico Taxation and Revenue Department.

V. EVALUATION

A. EVALUATION POINT SUMMARY

The following is a summary of evaluation factors with point values assigned to each. These weighted factors will be used to evaluate individual potential Offeror proposals by sub-category.

Evaluation Factors <i>(Correspond to Sections IV.B and IV.C)</i>	Points Available
A. Technical Specifications	
A. 1. Organizational Experience	20
A. 2. Organizational References	12
A. 3. Mandatory Specification	
a. Proposed Audit Plan	20
b. Delivery and Reproduction	3
A. 4. Desirable Specification	10
B. Business Specifications	
B.1 Letter of Transmittal	Pass/Fail
B.2 Campaign Contribution Disclosure Form	Pass/Fail
B.3 Oral Presentations (at APS’s discretion)	5
B.4. Cost	15
B.5.A New Mexico or Native American Resident Business Preference	5
B.5.B New Mexico or Native American Resident Veteran Preference	10
TOTAL POINTS AVAILABLE	100

Table 1: Evaluation Point Summary

B. EVALUATION FACTORS

1. B.1 Organizational Experience (See Table 1)

Points will be awarded based on the thoroughness and clarity of the Offeror’s response in this Section. The Evaluation Committee will also weigh the relevancy and extent of the Offeror’s experience, expertise, and knowledge of personnel education, experience, and certifications/licenses.

2. B.2 Organizational References (See Table 1)

Points will be awarded based on an evaluation of the response provided. Offerors will be evaluated on references that show positive service history, successful execution of services, and evidence of satisfaction by each reference. References indicating significantly similar services/scopes of work and comments provided by a submitted reference will add weight and value to a recommendation during the evaluation process.

The Evaluation Committee may contact any or all references to validate the information submitted. The District reserves the right to consider any and all information available to it.

3. B.3 Mandatory Specifications

Offerors will be rated on a.) Proposed Audit Plan, timeline, and approach and the ability to meet the requirements under the section b.) Delivery and Reproduction as seen in Appendix C.

4. B.4 Desirable Specifications

Offerors will be rated on the response to the specifications.

5. C.1 Letter of Transmittal (See Table 1)

Pass/Fail only. No points are assigned.

6. C.2 Campaign Contribution Disclosure Form (See Table 1)

Pass/Fail only. No points are assigned.

7. C.3 Oral Presentation, if held (See Table 1)

Points will be awarded based on the quality, organization, and effectiveness of communication of the information presented, as well as the professionalism of the presenters and the technical knowledge of the proposed staff. Prior to the Oral Presentation, the District will provide the Offeror with a presentation agenda. (If no Oral Presentations are held, all Offerors will receive the maximum total points for this Evaluation Factor.)

8. C.4 Cost (See Table 1)

The evaluation of each Offeror’s cost proposal will be conducted using the following formula:

$$\frac{\text{Lowest Responsive Offeror’s Cost}}{\text{Each Offeror’s Cost}} \times \text{Available Award Points}$$

9. C.5. New Mexico or Native American Resident Preferences

Percentages will be determined based upon the point-based system outlined in § 13-1-21 NMSA 1978 (as amended).

A. New Mexico Resident Business Preference / Native American Resident Business Preference

If an Offeror has provided a copy of its New Mexico Resident Preference Certificate or Native American Resident Preference Certificate, the points awarded will be calculated as 5% of the total points available in this RFP.

B. New Mexico Resident Veteran or Native American Resident Veteran Business Preference

If an Offeror has provided a copy of its New Mexico Resident Veteran Preference Certificate or Native American Resident Veteran Preference Certificate, the points awarded will be calculated as 10% of the total points available in this RFP.

C. EVALUATION PROCESS

1. All Offeror proposals will be reviewed for compliance with the requirements and specifications stated within the RFP. Proposals deemed non-responsive will be eliminated from further consideration.
2. The Procurement Manager may contact the Offeror for clarification at any time during the procurement.
3. Responsive proposals will be evaluated on the factors in Section IV, which have been assigned a point value in Section V. The responsible Offerors with the highest scores may be selected as finalist Offerors, based upon the proposals submitted. In accordance with §13-1-117 NMSA 1978, the responsible Offerors whose proposal(s) are most advantageous, taking into consideration the Evaluation Factors in Section V, will be recommended for the award (as specified in Section II.B.12). Please note, however, that a serious deficiency in response to any one factor may be grounds for rejection regardless of the overall score. Such determination(s) will be documented by the Chief Procurement Officer and placed into the procurement file.

APPENDIX A

**REQUEST FOR PROPOSALS
RFP #FY24-4 Professional Audit Services
Artesia Public Schools**

INTENT TO PROPOSE AND ACKNOWLEDGEMENT OF RECEIPT FORM

This intent to propose and acknowledgement form expresses our interest in the referenced RFP and establishes a distribution list to be used for the purposes of communicating written responses to questions and/or any amendments to the RFP via email. I acknowledge receipt of this Request for Proposals (RFP).

ORGANIZATION: _____

REPRESENTED BY : _____

TITLE: _____ PHONE: _____

E-MAIL: _____

MAILING ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

SIGNATURE: _____ DATE: _____

This name and email address will be used for all correspondence related to the RFP. Only one contact per offeror is permitted. This form should be signed and emailed as a single pdf attachment to jehoughtaling@bulldogs.org and ctaylor@bulldogs.org by the deadline. Completion of this form does not obligate a prospective offeror in any way should the prospective offeror opt not to submit a proposal to the District.

APPENDIX B

**REQUEST FOR PROPOSALS
RFP #FY24-4 Professional Audit Services
LETTER OF TRANSMITTAL FORM**

A RESPONSE IS REQUIRED FOR EACH ITEM #1 to 4. Failure to respond to all four items **WILL RESULT IN THE DISQUALIFICATION OF THE PROPOSAL.**

1. Identity (Name) and Mailing Address of the submitting organization/business entity:

2. For the Person authorized by the organization to contractually obligate the organization:

Name	
Title	
E-Mail Address	
Telephone/Fax Number	

3. For the Person authorized to negotiate the contract on behalf of the organization:

Name	
Title	
E-Mail Address	
Telephone/Fax Number	

4. For the person to be contacted for clarifications:

Name	
Title	
E-Mail Address	
Telephone/Fax Number	

- On behalf of the submitting organization named in Item #1 above, I accept the Conditions Governing the Procurement.
- I concur that submission of our proposal constitutes acceptance of the Evaluation Factors set forth herein.
- I acknowledge receipt of any and all amendments of this RFP.

Authorized Signature and Date (Must be signed by the person identified in Item #2, above.)

APPENDIX C

REQUEST FOR PROPOSALS RFP #FY24-4 Professional Audit Services

CAMPAIGN CONTRIBUTION DISCLOSURE FORM

Pursuant to Chapter 81, Laws of 2006, any prospective offeror seeking to enter into a contract with any state agency or local public body must file this form with that state agency or local public body. The prospective offeror must disclose whether they, a family member or a representative of the prospective offeror has made a campaign contribution to an applicable public official of the state or a local public body during the two years prior to the date on which the offeror submits a proposal or, in the case of a sole source or small purchase contract, the two years prior to the date the offeror signs the contract, if the aggregate total of contributions given by the prospective offeror, a family member or a representative of the prospective offeror to the public official exceeds two hundred and fifty dollars (\$250) over the two year period.

THIS FORM MUST BE FILED BY ANY PROSPECTIVE OFFEROR WHETHER OR NOT THEY, THEIR FAMILY MEMBER, OR THEIR REPRESENTATIVE HAS MADE ANY CONTRIBUTIONS SUBJECT TO DISCLOSURE.

The following definitions apply:

“Applicable public official” means a person elected to an office or a person appointed to complete a term of an elected office, who has the authority to award or influence the award of the contract for which the prospective offeror is submitting a competitive sealed proposal or who has the authority to negotiate a sole source or small purchase contract that may be awarded without submission of a sealed competitive proposal.

“Campaign Contribution” means a gift, subscription, loan, advance or deposit of money or other thing of value, including the estimated value of an in-kind contribution, that is made to or received by an applicable public official or any person authorized to raise, collect or expend contributions on that official’s behalf for the purpose of electing the official to either statewide or local office. “Campaign Contribution” includes the payment of a debt incurred in an election campaign, but does not include the value of services provided without compensation or unreimbursed travel or other personal expenses of individuals who volunteer a portion or all of their time on behalf of a candidate or political committee, nor does it include the administrative or solicitation expenses of a political committee that are paid by an organization that sponsors the committee.

“Contract” means any agreement for the procurement of items of tangible personal property, services, professional services, or construction.

“Family member” means spouse, father, mother, child, father-in-law, mother-in-law, daughter-in-law or son-in-law.

“Pendency of the procurement process” means the time period commencing with the public notice of the request for proposals and ending with the award of the contract or the cancellation of the request for proposals.

“Person” means any corporation, partnership, individual, joint venture, association or any other private legal entity.

“Prospective offeror” means a person who is subject to the competitive sealed proposal process set forth in the Procurement Code or is not required to submit a competitive sealed proposal because that person qualifies for a sole source or a small

purchase contract.

“Representative of a prospective offeror” means an officer or director of a corporation, a member or manager of a limited liability corporation, a partner of a partnership or a trustee of a trust of the prospective offeror.

DISCLOSURE OF CONTRIBUTIONS:

Contribution Made By: _____

Relation to Prospective Offeror: _____

Name of Applicable Public Official: _____

Date Contribution(s) Made: _____

Amount(s) of Contributions(s) _____

Nature of Contribution(s) _____

Purpose of Contribution(s) _____

(The above fields are unlimited in size)

Signature Date

Title (position)

OR

NO CONTRIBUTIONS IN THE AGGREGATE TOTAL OVER TWO HUNDRED FIFTY DOLLARS (\$250) WERE MADE to an applicable public official by me, a family member or representative.

Signature Date

Title (position)

APPENDIX D

**REQUEST FOR PROPOSALS
RFP #FY24-4 Professional Audit Services**

Artesia Public Schools

COST RESPONSE FORM

SERVICES	AMOUNTS
(1) Financial Statement Audit	
(2) Federal Single Audit	
(3) Financial Statement Preparation	
(4) Other non-audit services, such as depreciation schedule updates	
(5) Other (i.e., foundations or other component units, specifically identified)	

As noted in appendix C, example contract, OSA-Connect.

Fiscal Year 1 Audit: 7/1/2023 through 6/30/2024 Price: \$ _____

Fiscal Year 2 Audit: 7/1/2024 through 6/30/2025 Price: \$ _____

Fiscal Year 3 Audit: 7/1/2025 through 6/30/2026 Price: \$ _____

Fiscal Year 4 Audit: 7/1/2026 through 6/30/2027 Price: \$ _____

APPENDIX E
REQUEST FOR PROPOSALS
RFP #FY24-4 Professional Audit Services
Example Contract, OSA-Connect

STATE OF NEW MEXICO AUDIT
CONTRACT

Artesia Public Schools

hereinafter referred to as the "Agency," end

hereinafter referred to as the "Contractor," agree:

As required by the Audit Rule, Section 2.2.2.1 NMAC *et seq.*, Contractor agrees to, and shall, inform the Agency of any restriction placed on Contractor by the Office of the State Auditor pursuant to Section 2.2.2.8 NMAC, and whether the Contractor is eligible to enter into this Contract despite the restriction.

I. **SCOPE OF WORK** (Include in Paragraph 25 any expansion of scope)

A. The Contractor shall conduct a financial and compliance audit of the Agency for Fiscal Year 2023 in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, the Audit Act, Sections 12-6-1 through 12-6-15, NMSA 1978, and the Audit Rule (Section 2.2.2.1 NMAC *et seq.*).

2. **DELIVERY AND REPRODUCTION**

A. In order to meet the delivery terms of this Contract, the Contractor shall deliver the documents required by Section 2.2.2.9 NMAC to the State Auditor on or before the deadline set forth for the Agency in Section 2.2.2.9 NMAC.

B. Reports delivered electronically by 5:00 p.m. of the Agency's due date will be considered received by the due date for purposes of Section 2.2.2.9 NMAC. Unfinished or excessively deficient reports will not satisfy this requirement; such reports will be rejected and returned to the Contractor and the State Auditor may take action in accordance with Section 2.2.2.13 NMAC. If the State Auditor does not receive copies of the management representation letter and the completed Report Review Guide with the audit report or prior to delivery of the audit report, the State Auditor will not consider the report submitted to the State Auditor.

C. As soon as the Contractor becomes aware that circumstances exist that will make the Agency's audit report late, the Contractor shall immediately provide written notification of the situation to the State Auditor in accordance with Section 2.2.2.9 NMAC.

D. Pursuant to Section 2.2.2.10 NMAC, the Contractor shall prepare a written and dated engagement letter that identifies the specific responsibilities of the Contractor and the Agency.

E. After its review of the audit report pursuant to Section 2.2.2.13 NMAC, the State Auditor shall authorize the Contractor to print and submit the final audit report. Within five business days after the date of the authorization to print and submit the final audit report, the Contractor shall provide the State Auditor an electronic version of the audit report, in PDF format, and the electronic copy of the Excel version of the Summary of Findings Form, and any other required electronic schedule (if applicable). After the State Auditor officially releases the audit report by issuance of a release letter, the Contractor shall deliver 1 copies of the audit report to the Agency. The Agency or Contractor shall ensure that every member of the Agency's governing authority shall receive a copy of the report.

3. **COMPENSATION**

A. The total amount payable by the Agency to the Contractor under this Contract shall not exceed \$26413.00, including applicable gross receipts tax.

B. Contractor agrees not to, and shall not, perform any services in furtherance of this Contract prior to approval by the State Auditor. Contractor acknowledges and agrees that it will not be entitled to payment or compensation for any services performed by Contractor pursuant to this Contract prior to approval by the State Auditor.

C. Total Compensation will consist of the following.

SERVICES	AMOUNTS
(1) Financial statement audit	1800
(2) Federal single audit	3200
(3) Financial statement preparation	24000
(4) Other non audit services, such as depreciation schedule updates	0.00
(S) Other (i.e. component units, specifically identified)	0

Gross Receipts Tax=\$2013.00

Total Compensation = \$26413.00 including applicable gross receipts tax

D. The Agency shall pay the Contractor the New Mexico gross receipts tax levied on the amounts payable under this Contract and invoiced by the Contractor. Payment is subject to availability of funds pursuant to the Appropriations Paragraph set forth below.

E. The State Auditor may authorize progress payments to the Contractor by the Agency; pursuant to Section 2.2.2.8(M)(3) NMAC; provided that the automation is based upon evidence of the percentage of audit work completed as of the date of the request for partial payment. If requested by the State Auditor, the Agency shall provide a copy of the progress billings. Final payment for services rendered by the Contractor shall not be made until a determination and written finding is made by the State Auditor in the release letter that the audit has been made in a competent manner in accordance with the provisions of this Contract and applicable rules of the State Auditor.

4. **TERM.** Unless terminated pursuant to Paragraphs 5 or 19, this Contract shall terminate one calendar year after the latest date on which it is signed.

5. **TERMINATION, BREACH AND REMEDIES**

A. This Contract may be terminated:

1. By either party without cause, upon written notice delivered to the other party and the State Auditor at least ten (10) days prior to the intended date of termination.
2. By either party, immediately upon written notice delivered to the other party and the State Auditor, if a material breach of any of the terms of this Contract occurs. Unjustified failure to deliver the report in accordance with Paragraph 2 shall constitute a material breach of this Contract.
3. By the Agency pursuant to Paragraph 19, immediately upon written notice to the Contractor and the State Auditor.
4. By the State Auditor, immediately upon written notice to the Contractor and the Agency after determining that the audit has been unduly delayed, or for any other reason.

B. By termination, neither party may nullify obligations already included for performance or failure to perform prior to the date of termination. If the Agency or the State Auditor terminates this Contract, the Contractor shall be entitled to compensation for work performed prior to termination in the amount of earned, but not yet paid, progress payments, if any, that the State Auditor has authorized to the extent required by Paragraph 3(E). If the Contractor terminates this Contract for any reason other than Agency's breach of this Contract, the Contractor shall repay to the Agency the full amount of any progress payments for work performed under the terms of this Contract.

C. Pursuant to NMAC Section 2.2.2.8, the State Auditor may disqualify the Contractor from eligibility to contract for audit services with the State of New Mexico if the Contractor knowingly makes false statements, false assurances or false disclosures under this Contract. The State Auditor on behalf of the Agency or the Agency may bring a civil action for damages or any other relief against a Contractor for a material breach of this Contract.

D. **THEREMEDIES HEREIN ARE NOT EXCLUSIVE, AND NOTHING IN THIS SECTIONS 5 WAVES OTHER LEGAL RIGHTS AND REMEDIES OF THE PARTIES**

6. **STATUS OF CONTRACTOR**

The Contractor and its agents and employees are independent contractors performing professional services for the Agency and are not employees of the Agency. The Contractor and its agents and employees shall not accrue leave, retirement, insurance, bonding, use of state vehicles or any other benefits afforded to employees of the Agency as a result of this Contract. The Contractor agrees not to purport to bind the State of New Mexico to any obligation not assumed under this Contract unless the Contractor has express written authority to do so, and then only within the strict limits of that authority.

7. **ASSIGNMENT**

The Contractor shall not assign or transfer any interest in this Contract or assign any claims for money due or to become due under this Contract.

8.SUBCONTRACTING

The Contractor shall not subcontract any portion of the services to be performed under this Contract without the prior written approval of the Agency and the State Auditor. An agreement between the Contractor and a subcontractor to subcontract any portion of the services under this Contract shall be completed on a form prescribed by the State Auditor. The agreement shall be an amendment to this Contract and shall specify the portion of the audit services to be performed by the subcontractor, how the responsibility for the audit will be shared between the Contractor and the subcontractor, the party responsible for signing the audit report and the method by which the subcontractor will be paid.

Pursuant to Section 2.2.2.8 NMAC, the Contractor may subcontract only with independent public accounting firms that are on the State Auditor's List of Approved Firms, and that are not otherwise restricted by the State Auditor from entering into such a contract.

9.RECORDS

The Contractor shall maintain time records that indicate the date, time, and nature of services rendered during the term of this Contract. The Contractor shall retain the records for a period of at least five (5) years after the date of final payment under this contract. The records shall be subject to inspection by the Agency and the State Auditor. The Agency and the State Auditor shall have the right to audit billings both before and after payment. Payment under this Contract shall not foreclose the right of the Agency or the State Auditor on behalf of the Agency to recover excessive or illegal payments.

10.RELEASE

The Contractor, upon receiving final payment of the amounts due under the Contract, releases the State Auditor, the Agency, their respective officers and employees and the State of New Mexico from all liabilities, claims and obligations whatsoever arising from or under this Contract. This paragraph does not release the Contractor from any liabilities, claims or obligations whatsoever arising from or under this Contract.

11.CONFIDENTIALITY

All information provided to or developed by the Contractor from any source whatsoever in the performance of this Contract shall be kept confidential and shall not be made available to any individual or organization by the Contractor, except in accordance with this Contract or applicable standards, without the prior written approval of the Agency and the State Auditor.

12. PRODUCT OF SERVICES; COPYRIGHT AND REPORT USE

Nothing developed or produced, in whole or in part, by the Contractor under this Contract shall be the subject of an application for copyright by or on behalf of the Contractor. The Agency and the State Auditor may post an audited financial statement on their respective websites once it is publicly released by the State Auditor. For District Courts and District Attorneys only, the contractor agrees that the Financial Control Division of the Department of Finance and Administration (DFA) is free to use the audited financial statements in the statewide Comprehensive Annual Financial Report and that the Contractor's audit report may be relied upon during the audit of the statewide Comprehensive Annual Financial Report, if applicable. However, DFA should not provide to any third party, other than the Comprehensive Annual Financial Report auditor, the District Courts' or District Attorneys' draft audit reports or their opinion letters or findings.

13.CONFLICT OF INTEREST

The Contractor represents and warrants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of services required under this Contract. Each of the Contractor and the Agency certifies that it has followed the requirements of the Governmental Conduct Act, Section 10-16-1, *et seq.*, NMSA 1978, regarding contracting with a public officer, state employee or former state employee, as required by the applicable professional standards.

14.INDEPENDENCE

The Contractor represents and warrants its personal, external and organizational independence from the Agency in accordance with the *Government Auditing Standards*, issued by the Comptroller General of the United States, and Section 2.2.2.8 NMAC. The Contractor shall immediately notify the State Auditor and the Agency in writing if any impairment to the Contractor's independence occurs or may occur during the period of this Contract.

15. AMENDMENT

This Contract shall not be altered, changed or amended except by prior written agreement of the parties and with the prior written approval of the State Auditor. Any amendments to this Contract shall comply with the Procurement Code, Sections 13-1-28 through 13-1-199, NMSA 1978.

16.MERGER

This Contract supersedes all of the agreements, covenants, and understandings between the parties hereto concerning the subject matter hereof. No prior agreement or understanding, verbal or otherwise, of the parties or their agents shall be valid or enforceable unless embodied in this Contract. Contractor and Agency shall enter into and execute an engagement letter pursuant to Section 2.2.2.10 NMAC, consistent with Generally Accepted Auditing Standards

(GMS) and Government Auditing Standards (GAOAS). The engagement letter and any associated deamination included with or referenced to the engagement letter shall not be interpreted to amend this Contract. Conflicts between the engagement letter and this Contract are governed by this Contract, and shall be resolved accordingly.

17. APPLICABLE LAW

The laws of the State of New Mexico shall govern this Contract. By execution of this Contract, Contractor irrevocably consents to the exclusive personal jurisdiction of the courts of the State of New Mexico over any and all lawsuits arising or related to this Contract.

18. AGENCY BOOKS AND RECORDS

The Agency is responsible for maintaining control of all books and records at all times and the Contractor shall not remove any books and records from the Agency's possession for any reason.

19. APPROPRIATIONS

The terms of this Contract are contingent upon sufficient appropriations and authorization being made by the legislature or the Agency's governing body for the performance of this Contract. If sufficient appropriations and authorization are not made by the legislature or the Agency's governing body, this Contract shall terminate upon written notice being given by the Agency to the Contractor. The Agency's decision as to whether sufficient appropriations are available shall be accepted by the Contractor and shall be final. This section of the Contract does not supersede the Agency's requirement to have an annual audit pursuant to Section 12-6-3(A) NMSA 1978.

20. PENALTIES FOR VIOLATION OF LAW

The Procurement Code, Sections 13-1-28 through 13-1-199, NMSA 1978, imposes civil and criminal penalties for certain violations. In addition the New Mexico criminal statutes impose felony penalties for bribes, gratuities and kickbacks.

21. EQUAL OPPORTUNITY COMPLIANCE

The Contractor shall abide by all federal and state laws, rules and regulations, and executive orders of the Governor of the State of New Mexico pertaining to equal employment opportunity. In accordance with all such laws, rules, regulations and orders, the Contractor assures that no person in the United States shall, on the grounds of race, age, religion, color, national origin, ancestry, sex, physical or mental handicap or serious medical condition, spousal affiliation, sexual orientation or gender identity be excluded from employment with or participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity performed under this Contract. If the Contractor is found not to be in compliance with these requirements during the life of this Contract, the Contractor shall take appropriate steps to correct these deficiencies.

22. WORKING PAPERS

A. The Contractor shall retain its working papers of the Agency's audit conducted pursuant to this Contract for a period of at least five (5) years after the date shown on the opinion letter of the audit report, or longer if requested by the federal cognizant agency for audit, oversight agency for audit, pass through-entity or the State Auditor. The State Auditor shall have access to the working papers at the State Auditor's discretion. When requested by the State Auditor, the Contractor shall deliver the original or clear, legible copies of all working papers to the requesting entity.

B. The Contractor should follow the guidance of AU-C 210 A.27 to A.31 and AU-C 510 .A3 to .A11 in communications with the predecessor auditor and to obtain information from the predecessor auditor's audit documentation.

23. DESIGNATED ON-SITE STAFF

The Contractor's on-site individual auditor responsible for supervision of work and completion of the audit is: Terry Ogle. The Contractor shall notify the Agency and the State Auditor in writing of any changes in staff assigned to perform the audit.

24. INVALID TERM OR CONDITION

If any terms or condition of this Contract shall be held invalid or unenforceable, the remainder of this Contract shall not be affected.

25. OTHER PROVISIONS

SIGNATURE PAGE

This Contract is made effective as of the date of the latest signature.

AGENCY

CONTRACTOR

Artesia Public Schools

PRINTED NAME:

PRINTED NAME:

SIGNATURE:

SIGNATURE:

TITLE:

TITLE:

DATE:

TITLE: