



REQUEST FOR PROPOSALS
FOR
AUDIT SERVICES
23RFP004

November 3, 2022

280 South Decatur Boulevard
Las Vegas, Nevada 89107

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SECTION I – INTRODUCTION

A. Purpose

The Southern Nevada Health District (Health District) is seeking proposals from qualified and experienced public accounting firms whose principal officers are Certified Public Accountants (CPA) to perform the Health District’s annual financial audit and single audit of federal expenditures for the fiscal year ending June 30, 2023, with an option for four (4) additional years, and to obtain other related services as specified in this Request for Proposals (RFP).

The audits shall be performed in accordance with auditing standards generally accepted in the United States, the standards set forth for financial audits in the currently applicable or later versions of Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States and in compliance with the requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133/2 CFR part 200 Compliance Supplement Audits of States, Local Governments, and Non-Profit Organizations, and any other requirements from applicable regulatory agencies.

B. Funding

Any awarded contract will specify the funding source, be subject to the availability of funding and shall be immediately terminated if funding is withdrawn, limited, or impaired for any reason.

C. Anticipated Contract Type

Any awarded contract will be a “requirements” contract for the services specified and effective for the period stated. Any quantities stated are estimates only and are not guaranteed to be purchased under any awarded contract.

D. Anticipated Contract Term

The Health District anticipates that any awarded contract will be for one (1) year with four (4) optional one (1) year extensions. The Health District reserves the right to determine the length of the contract term prior to awarding any contract.

E. Subcontracting

Subcontracting will not be permitted under any awarded contract.

F. Ethics in Procurement

It is unlawful for any Proposer to offer, or any employee of the Health District or their immediate family to solicit or accept a gratuity in connection with the solicitation, award, or administration of any contract or purchase order issued by the Health District.

SECTION II – SCOPE OF SERVICES

A. Project Description

1. The auditor shall express an opinion on the fair presentation of the Health District's general purpose financial statements and combining and individual fund and account group financial statements and schedules as defined under Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments (GASB Statement No. 34) in conformity with accounting principles generally accepted in the United States. Further, the audit shall be in accordance with Section 4 of Nevada Revised Statutes (NRS) 354.624 and 354.6241. The auditor shall provide an "in-relation-to" report on the supporting schedules to the Annual Comprehensive Financial Report (ACFR) based upon the auditing procedures applied during the audit of the general purpose financial statements and the combining and individual fund financial statements and schedules.
2. The auditor shall also perform certain limited procedures on the required supplemental information that will accompany the basic financial statements, although the auditor shall not be required to audit the Management's Discussion and Analysis, other GASB-required supplemental information, or the introductory section to ACFR. The auditor's opinions on the fairness of presentation of selected supplemental schedules will be based on the auditing procedures applied and expressed in relation to the basic financial statements taken as a whole.
3. The auditor shall provide an "in-relation-to" report on the Schedule of Expenditures of Federal Awards (SEFA) based on the auditing procedures applied during the audit of the financial statements. This information shall be in accordance with GAGAS, the Single Audit Act of 1984 (as amended), 31 U.S.C. §§ 7501-7507, and OMB Circular A-133 which contain (1) a description of the scope and results of procedures performed with respect to applicable requirements for each major federal program, which includes an opinion on compliance, (2) an opinion, based on their audit, on the SEFA, and (3) an auditor's schedule of findings and questioned costs. The auditor shall provide an opinion of the fair presentation of this schedule in relation to the general purpose financial statements taken as a whole.
4. The auditor shall also perform the following non-attest services as necessary and/or requested:
 - a. Preparation of the financial statements as defined under GASB Statement No. 34 in conformity with accounting principles generally accepted in the United States.
 - b. Preparation of required supplementary information schedules.

B. Reports

1. Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue the ACFR, and all reports currently required by state and federal grantors and regulatory organizations such as the American Institute of Certified Public Accountants, the GASB, and other regulatory agencies as applicable. The auditor shall likewise issue any other reports subsequently required by these or similar entities following completion of the financial and single audits.

2. In the required reports on internal controls, the auditor shall communicate any reportable conditions found during the audit to the Controller. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the Health District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report.
3. Non-reportable conditions discovered by the auditor shall be reported in a separate letter to management, which shall be referenced in the report on internal controls. The report on compliance shall include all instances of noncompliance.
4. The auditor shall be required to make an immediate, written report of all discovered irregularities and illegal acts or indications of such to the District Health Officer (DHO) and/or Chief Financial Officer (CFO).
5. The auditor shall assure themselves that the Southern Nevada District Board of Health is informed of each of the following and any other item as required by the regulatory agencies as noted above:
 - a. The auditor's responsibility under generally accepted auditing standards and government auditing standards.
 - b. Significant accounting policies.
 - c. Management judgments and accounting estimates.
 - d. Significant audit adjustments.
 - e. Other information in documents containing audited financial statements.
 - f. Disagreements with management.
 - g. Management consultation with other accountants.
 - h. Major issues discussed with management prior to retention.
 - i. Difficulties encountered in performing the audit.

C. Working Papers

The auditor shall retain all working papers and reports for a period of at least five (5) years after the fiscal year end. The auditor shall make available all original working papers for examination by authorized representatives of federal and state agencies, the Health District's CFO, and any other entity to which access has been granted in writing by the Health District's CFO. In addition, the auditor shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing financial significance.

D. Finance Department Staff and Clerical Assistance

Finance Department staff and responsible management personnel will be available during the audit to assist the auditor by providing information, documentation, and explanation. The auditor shall be responsible for preparation of confirmations, routine letters, and memoranda.

E. Work Area and Equipment

The Health District will provide the auditor with reasonable workspace, desks, chairs access to one telephone line, financial systems, photocopying facilities, and fax machine.

F. Report Preparation

The auditor shall be responsible for report preparation and editing.

G. Board of Health Support

The auditor shall provide support to the Health District regarding presentation of the final audit report to the Board's Finance Committee and to the Board on date(s) and time(s) to be determined.

SECTION III – DESCRIPTION OF THE GOVERNMENT

A. Administration

Dr. Fermin Leguen	Vacant	
District Health Officer	Chief Financial Officer	
Donnie Whitaker	Donna Buss, CPC, CPB, CPCO	Fernando Lara
Controller	Revenue Cycle Manager	Accounting Supervisor

B. General Background

The Health District was created in 1962 pursuant to Nevada Revised Statutes Chapter 439 when the State Legislature combined the health departments of the county and several adjoining cities. The Health District is one of the largest local public health organizations in the United States, serving more than 2.2 million residents and safeguarding the public health of more than 42 million visitors to Las Vegas annually. The Health District has approximately 800 employees and a 2022-2023 budget of approximately \$181 million. The Health District is governed by the Southern Nevada District Board of Health (“Board”). The Board is vested with jurisdiction over all public health matters within Clark County, Nevada.

The mission of the Health District is, “To assess, protect, and promote the health, the environment, and the well-being of Southern Nevada communities, residents, and visitors.”

In the furtherance of its mission, public health services are available to everyone, regardless of income or ability to pay. The Health District provides a full range of services including clinical services, community health, environmental health, and general administrative services.

C. Financial Structure

1. Fund Structure:

The Health District uses the following fund types and account groups in its financial reporting:

Government Fund Types

- General (major fund)
- Special Revenue (major/ nonmajor)
 - Multiple Federal/State/Other Grants Funds
- Capital Projects
 - Bond Reserve Fund (major fund)
 - Capital Projects Fund (nonmajor)

Proprietary Fund Types

- Enterprise (major fund)
 - Southern Nevada Public Health Laboratory Fund
- Internal Service (nonmajor)
 - Insurance Liability Reserve Fund

Fiduciary Fund Type

- Employees Event Fund (nonmajor)

2. Budgetary Basis of Accounting:

The Health District prepares its budget on a basis consistent with generally accepted accounting principles.

3. Financial Systems:

The Health District currently uses ONESolution to process its financial transactions, Envision Connect for Environmental Health billing, and an outside source for medical billing.

4. Pension Plans:

The Health District is a member of the Nevada Public Employee Retirement System (PERS).

D. Audit Details

1. Availability of Prior Audit Reports:

After the contract award, the Health District will arrange for the selected audit firm to review prior year working papers. Prior year audit reports may be accessed on [the Health District's website](#). Refer to the most recent audit report for a list of major programs.

2. Principal Contacts:

The auditor's principal contacts with the Health District will be the Controller and the Accounting Supervisor, who will coordinate assistance to be provided by the Health District to the auditor.

3. Date Audit May Commence:

The Health District will have all records ready for audit and all management personnel available to meet with the firm's personnel by August 18, 2023.

4. Preliminary and Interim Work:

The auditor may commence any preliminary reviews and meetings and interim fieldwork after contract award.

5. Exit Conference:

The auditor shall hold an exit conference with the CFO, Controller, Revenue Cycle Manager and Accounting Supervisor at the completion of the audit. The purpose of this meeting will be to summarize the results of the field work and to review significant findings.

6. Date Final Report is Due:

- a. The Controller will provide final financial statements, by fund, and a detailed year-to-date trial balance for use by the auditor; interim financial statements will be available as needed. The auditor shall complete audit fieldwork and submit the draft copy of the comprehensive annual financial statements to the Controller.

- b. The Health District will complete its review of the draft comprehensive annual financial statements and required reports as expeditiously as possible. It is anticipated that this review will be completed within one week. During that period, the auditor shall be available for any meetings that may be necessary to discuss the draft financial statements and audit report. Once all issues for discussion are resolved, the auditor shall deliver the final signed audit report to the Health District within 15 working days. It is anticipated that this process will be completed, and the final audit report will be delivered, by November 1, 2023.
- c. The auditor shall deliver the original final signed audit report to the Controller, Southern Nevada Health District, 280 S. Decatur, Las Vegas, Nevada 89107.

SECTION IV – TIMETABLE AND PROVISIONS

A. Timetable

RFP Issuance.....	November 3, 2022
Deadline to Submit Questions	November 17, 2022
Deadline to Disseminate Questions and Answers	November 22, 2022
Deadline to Submit Proposals.....	December 13, 2022
Evaluation Completed/Award Notification	December 22, 2022

B. Authorized Contact

All questions about this RFP from RFP Issuance to Award Notification shall be directed to the Authorized Contact, **Kevin Bratcher** at procurement@snhd.org. No other person has the authority to respond to questions about this RFP unless expressly authorized by the Authorized Contact. **Proposers who do not adhere to this requirement may be disqualified.**

C. Questions

Written questions about this RFP must be submitted via email to procurement@snhd.org by **2:00 p.m. PST on November 17, 2022**. All written questions and answers will be posted to [the Health District Public Notices website](#) by **5:00 p.m. PST on November 22, 2022**.

D. Deadline to Submit Proposals

Proposals are due by **2:00 p.m. PST on December 13, 2022**.

E. Proposal Submission

1. Email your proposal documents as provided in Section VI.B (Proposal Preparation and Submission) with the subject “**23RFP004 Audit Services**” to procurement@snhd.org.
2. Mailed, hand-carried or faxed proposals, or hyperlinks to proposals will be not accepted.

F. Late Proposals

Proposals submitted after **2:00 p.m. PST on December 13, 2022** will be rejected as late.

SECTION V – INSTRUCTIONS TO PROPOSERS

A. Proposer Qualifications

To be eligible to submit a proposal, Proposer (Proposer's firm) must:

1. Have been regularly and continuously providing audit services for at least seven (7) years and have a record of quality audit work.
2. Be independent and have no conflict of interest regarding any other work performed by the firm for the Health District.
3. Be certified public accountants licensed to practice in Nevada.
4. Have a valid Nevada business license (per NRS 76.100).
5. Submit a copy of its most recent external quality control review report.

B. Proposal Preparation and Submission

Prepare and submit the proposal organized as follows:

<u>Tab</u>	<u>Title</u>
1	Cover Letter and Proposal Form (Attachment A)
2	Executive Summary
3	Table of Contents
4	Firm Qualifications and Experience
5	Work Plan and Audit Approach
6	Other References
7	Additional Data and Other Information
8	Execution of Offer (Attachment B)
9	Sealed Cost Proposal (Attachment C submitted as separate PDF)

Tab 1 - Cover Letter

1. Provide a cover letter printed on Proposer's letterhead, signed by an individual authorized to legally bind Proposer, including the RFP number and name, Proposer's name, address, phone number, email address and website, a background of Proposer's firm including principal location, length of time in business and number of employees.
2. Complete and submit Attachment A - Proposal Form.
3. Provide a copy of Proposer's valid Nevada business license.

Tab 2 - Executive Summary

Provide an executive summary not exceeding five (5) pages including a brief, concise summation of your proposal and why your firm is uniquely or best qualified for this engagement.

Tab 3 - Table of Contents

The Table of Contents shall include an index of the proposal contents and attachments.

Tab 4 - Firm Qualifications and Experience

1. Indicate the office location from which work on this audit engagement will be performed.
2. Indicate the size of your firm's governmental audit staff.
3. Indicate the professional staff who will be assigned to this audit engagement.
4. Submit a copy of your firm's most recent external quality control review report including a statement indicating whether the review included government audit engagements.
5. Describe the results of any federal or state desk reviews or field reviews of your firm's audits during the past three (3) years. In addition, describe the circumstances and status of any disciplinary action taken or pending against your firm with any state regulatory bodies or professional organizations during the past three (3) years.
6. For the office that will be assigned responsibility for this audit engagement, list the most significant audit engagements (maximum of 5) like this RFP, ranked accordingly, performed in the past seven (7) years. For each engagement, indicate the scope of work, dates, engagement partners, total hours, and the principal client contact's name, phone number and email address.
7. Describe your firm's capabilities to audit computerized systems.

Tab 5 – Work Plan and Audit Approach

1. Provide a work plan and describe your proposed audit methodology. Include references to the applicable sources of information (i.e., budget and related materials, organizational charts, manuals and programs, and financial and other management information systems) and time estimates for completing the financial audit and single audit work.
2. Provide your audit approach and related information as follows:
 - a. Segmentation of the engagement
 - b. Level of staff to be assigned to and the estimated hours for each proposed segment
 - c. Extent of software to be used in the engagement
 - d. Type and extent of analytical procedures to be used in the engagement
 - e. Approach to obtain and document your understanding of the Health District's internal control structure
 - f. Approach to determine laws and regulations that will be subject to audit test work
 - g. Approach to select audit samples for tests of compliance
3. Identify any anticipated potential audit problems, your firm's approach to resolving these problems and any special assistance that will be requested from the Health District.
4. Describe your firm's approach to and understanding of the provision of technical assistance and advice concerning accounting and auditing issues that may arise during the audit.
5. Describe your firm's approach to the level and amount of accounting staff support necessary to complete the work.

Tab 6 - Other References

Describe your recent (within the past three (3) years) local/regional auditing experience like this RFP for three (3) clients. For each audit engagement, provide the principal client contact's name, phone number and email address. These references are in addition to those listed in the section titled Similar Engagements with Other Government Entities.

Tab 7 - Additional Data and Other Information

Provide any additional information considered essential to your proposal. If no additional information is presented, indicate, "We wish to present no additional information."

Tab 8 - Execution of Offer

Complete and submit Attachment B - Execution of Offer.

Tab 9 - Cost Proposal

Complete and submit **as a separate PDF document** Attachment C - Pricing Form.

C. Proposer Representations and Certifications

1. Proposer has read and understands the RFP documents, makes its proposal in accordance therewith, and agrees with and will abide by the RFP terms and conditions.
2. Proposer has not communicated about this RFP or its proposal with anyone associated with the Health District in any capacity other than the Authorized Contact.
3. Proposer's proposal was derived independently and without collusion.
4. Proposer shall comply with all applicable federal, state, and local laws, regulations and ordinances whether explicitly stated, including but not limited to the Federal Civil Rights Act of 1964, the Equal Employment Opportunity Act, and the Disabilities Act of 1990, and regulations issued pursuant to those acts.

D. General Conditions

7. Interpretation or Correction of Solicitation Documents:

- a. Proposer shall promptly notify the Authorized Contact in writing of any ambiguity, inconsistency, or error, which it may discover in the solicitation documents and/or to request clarification or interpretation of the solicitation documents by the Deadline to Submit Questions, except if related to addenda issued after this date.
- b. Changes to this RFP will be only by written addenda issued by the Authorized Contact or designee. Addenda will be posted to [the Health District Public Notices website](#). Proposer shall be responsible for ensuring that its proposal reflects all addenda.

8. Responsive Proposal:

A responsive proposal is one that conforms in all material respects to the RFP. The Health District reserves the right to waive any technicality, irregularity, or informality in determining a proposal's responsiveness.

9. Rejection and Cancellation:

The Health District reserves the right to reject any proposal that does not conform to the RFP requirements and to reissue or cancel this RFP for any reason or no reason.

10. Modification or Withdrawal of Proposal:

Proposer may modify or withdraw its proposal by submitting a written request to the Authorized Contact prior to the Deadline to Submit Proposals.

11. Proposal Costs:

The Health District will not reimburse any costs incurred to prepare or submit a proposal.

12. No Guaranteed Contract:

This RFP neither creates an offer to contract nor commits the Health District to contract.

13. Limited Contract:

The Health District reserves the right to contract for less than all the services specified herein.

14. Exclusivity:

Nothing in this RFP or any resulting contract precludes the Health District from obtaining services like those specified herein from other sources.

15. Public Records:

The Health District is subject to the Nevada Public Records Act. Pursuant to NRS 239.010, et seq., documents provided to the Health District are presumed to be public records open to inspection and copying by any person. Proposals must contain sufficient information to be evaluated without reference to any confidential or proprietary information. Any proposal marked “confidential” or “proprietary,” or that contains materials so marked, may be returned to Proposer and/or not considered for award. The Health District will produce documents provided by any Proposer, even if marked “confidential” or “proprietary,” pursuant to a public records request in compliance with state laws and mandates. The Health District will not be liable for disclosure of any Proposer’s documents or information provided to the Health District.

SECTION VI – EVALUATION & SELECTION

Proposals submitted by the Deadline to Submit Proposals will be reviewed for responsiveness to the RFP requirements. Responsive proposals will be evaluated per the following Evaluation Criteria. The Health District reserves the right to consider any other factors when evaluating proposals and Proposers if doing so is in the Health District's best interests.

A. Evaluation Criteria

Criteria Description	Maximum Score
Firm qualifications and experience	40
Audit work plan and approach	30
Price	20
Client references	10

B. Clarification, Site Visits, Interviews, and Presentations

1. The Health District reserves the right, as it deems necessary or appropriate, to contact Proposers to clarify proposals or to obtain additional information, and/or to conduct site visits and/or interviews, and/or to request that Proposers make presentations.
2. The Health District reserves the right to base its decision solely on written proposals, irrespective of any other interactions with Proposers as referenced in paragraph B.1.

C. Selection

1. The proposal selected for award, if any, will be the proposal that is most beneficial regarding Proposer's experience, qualifications and capabilities and cost, and/or that best meets the Health District's needs. Pursuant to the State Board of Public Accountancy rules, the selection will not necessarily be based on the lowest price but rather on the overall responsive of the proposals to meet the Health District's requirements.
2. If the Health District is unable to finalize a satisfactory contract with the selected Proposer within a reasonable time, the Health District shall formally terminate discussions with the selected Proposer and, at its sole discretion, begin discussions with another Proposer or cancel and reissue the RFP.
3. Any award/contract will be presented to the Board for consent.

ATTACHMENT A

Proposal Form

Provide the following information. Indicate "None" as applicable.

The undersigned, as an authorized representative of the company named below, acknowledges that they have examined this Request for Proposals and all related documents, and hereby offers to furnish all labor, materials, tools, supplies, equipment, and services necessary to comply with the specifications, terms and conditions set forth herein.

Company name:	
Company headquarters address:	
Company website:	
Ownership type (i.e., partnership, corporation):	
Company officers' names, titles, and number of years providing audit services:	
Number of years in business:	
Number of employees:	
Federal tax ID number:	
Nevada business license number:	
Sam.gov unique entity identifier (UEI):	
Dun & Bradstreet D-U-N-S number:	
Does the proposal include exceptions to any RFP specifications or requirements?	Yes No

Signer acknowledges receipt of the following addenda. Indicate "N/A" if no addenda were issued:

Addendum No. _____ Issue Date _____

Addendum No. _____ Issue Date _____

Addendum No. _____ Issue Date _____

Addendum No. _____ Issue Date _____

Authorized Signature: _____ Date: _____

Printed Name and Title: _____

Phone: _____ Email: _____

ATTACHMENT B

Execution of Offer

This Execution of Offer must be completed, signed, and included in proposal. Failure to complete, sign, and include this Execution of Offer with proposal may result in rejection of the proposal.

A. By signature hereon, Proposer (Audit firm) represents and warrants that:

1. Audit firm has the necessary experience, knowledge, abilities, skills, and resources to perform all the services requested in this RFP.
2. Audit firm is aware of, is fully informed about, and is in full compliance with all applicable federal, state, and local laws, rules, regulations, and ordinances.
3. Audit firm, if selected, will provide (a) copies of all insurance policies, (b) a Certificate of Insurance reflecting the insurance companies that are providing coverage and insurance limits for Commercial General Liability, Workers' Compensation, Professional Liability and Auto Liability, and (c) copies of all applicable policies and endorsements.
4. Audit firm acknowledges that (a) all statements, information and representations prepared and submitted in response to this RFP are current, complete, true, and accurate, and (b) the Health District will rely on such statements, information, and representations in selecting the successful Audit firm. Audit firm, if selected, will immediately notify the Health District of any material change in any statement, representation, or information provided.

B. Audit firm offers and agrees to furnish the products, services, and price more particularly described in its proposal to the Health District and complies with all terms, conditions, requirements, and specifications set forth in this RFP.

C. Audit firm affirms that it has not given or offered to give, nor does Audit firm intend to give at any time hereafter, any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor, or service to a public servant in connection with its submitted proposal.

D. Audit firm hereby certifies that neither Audit firm nor any firm, corporation, partnership, or institution represented by Audit firm, or anyone acting for such firm, corporation, or institution, has violated the antitrust laws of the State of Nevada, or the Federal antitrust laws, nor communicated directly or indirectly the proposal made to any competitor or any other person engaged in such line of business.

E. Audit firm certifies that the individual signing this document and any related RFP documents is authorized to sign such documents on behalf of Audit firm and to bind Audit firm under any agreements and other contractual arrangements that may result from the submission of Audit firm's proposal.

F. Audit firm certifies that if a Nevada address is shown as the address of the Audit firm, Audit firm qualifies as a Nevada Resident Audit firm as defined in [NRS 628](#).

- G. Audit firm certifies that (a) no relationship, whether by blood, marriage, business association, capital funding agreement or by any other such kinship or connection exists between the owner of any Audit firm that is a sole proprietorship, the officers or directors of any Audit firm that is a corporation, the partners of any Audit firm that is a partnership, the joint ventures of any Audit firm that is a joint venture or the members or managers of any Audit firm that is a limited liability company, on one hand, and an employee of any the Health District's component, on the other hand, other than the relationships which have been previously disclosed to the Health District in writing, and (b) Audit firm has not been an employee of any component institution of the Health District within the immediate twelve (12) months prior to the Submittal Deadline. All disclosures by Audit firm in connection with this certification will be subject to administrative review and approval before the Health District executes a contract with Audit firm.
- H. Audit firm shall disclose and has disclosed as part of its proposal any exceptions to the certifications stated in the Execution of Offer. All such disclosures will be subject to administrative review and approval prior to the Health District's award or execution of a contract with Audit firm.

Authorized Signature: _____ Date: _____

Printed Name and Title: _____

Phone: _____ Email: _____

ATTACHMENT C

Pricing Form

Complete and submit Attachment C signed by Proposer's authorized representative. The Total All-Inclusive Maximum Price shall contain all direct and indirect costs including all out-of-pocket expenses necessary to provide the scope of services required per this RFP. The hourly billing rates are requested apart from the Total All-Inclusive Maximum Price.

A. Total All-Inclusive Maximum Price

Year 1 (2022-23 Audit) \$ _____

Number of Single Audit Major Programs Included: _____

Cost for each additional Major Program \$ _____

Optional Year 2 (2023-24 Audit) \$ _____

Optional Year 3 (2024-25 Audit) \$ _____

Optional Year 4 (2025-26 Audit) \$ _____

Optional Year 5 (2026-27 Audit) \$ _____

B. Hourly Billing Rates

<u>Position</u>	<u>Rate</u>
Partner	\$ _____
Manager	\$ _____
Supervisor	\$ _____
Senior	\$ _____
Junior	\$ _____
Other: _____	\$ _____

Authorized Signature: _____ Date: _____

Printed Name and Title: _____

Phone: _____ Email: _____