



**Aztec Municipal School District
Procurement Office
1118 W Aztec Blvd
Aztec, New Mexico 87410**

REQUEST FOR PROPOSAL

Audit Services Price Agreement

Commodity Code(s): 94620

RFP 2023-01

Request for Proposals Number: RFP 2023-01

TITLE: Audit Services

Issue Date: January 13, 2023

Submittal Due Date: February 20, 2023

Time: 3:30pm

Aztec Municipal School District (AMSD) is seeking to establish a price agreement(s) for Audit Services.
(Dependent upon available funding)

All interested parties are strongly encouraged to submit a proposal for the services identified within this Request for Proposals (RFP). Please carefully read all instructions, specifications, terms and conditions. Failure to comply with the instructions, specifications, terms and conditions of this RFP may result in your offer submittal being classified as unresponsive and disqualified. New Mexico criminal law prohibits bribes, gratuities and kickbacks §13-1-191 NMSA 1978.

Details and specifications are set forth in the solicitation documents, copies of which may be obtained from the Procurement Office, 1118 W. Aztec Blvd., Aztec, New Mexico 87410 (proposal receiving site) or www.aztecschools.com

LEGAL NOTICE

REQUEST FOR PROPOSALS

Public notice is hereby given that the AZTEC MUNICIPAL SCHOOL DISTRICT, AZTEC, NEW MEXICO, desires to procure the following:

**Audit Services
Price Agreement
RFP 2023-01**

Details and specifications are set forth in the solicitation documents, copies of which may be obtained from the Procurement Office at 1118 W Aztec Blvd, Aztec, New Mexico 87410 (proposal receiving site) or www.aztecschools.com

Sealed proposals for such will be received at the Procurement Office until 3:30 PM (MST) on February 20, 2023. Envelopes are to be sealed and plainly marked with the title "RFP 2023-01 Audit Services." No FAXED PROPOSALS or ELECTRONIC proposal submissions, nor proposals submitted after the specified date and time will be considered and will be returned. The Aztec Municipal School District Procurement Committee reserves the right to accept or reject any or all proposals and to waive any formalities on minor inconsistencies.

Dated the 13th Day of January 2023

By: /S/ Duwana Valdez, Chief Procurement Officer
Aztec Municipal School District

BID ISSUE DATE: January 13, 2023

PUBLICATION DATES: January 13th - January 18th

PROPOSAL SUBMITTALS

Proposal submittals must be submitted to the submittal address identified in ink or typed and corrections must be initialed. Proposal submittals must be in a sealed envelope and must be clearly marked with the RFP Number and Title in the lower left hand corner. Failure to mark the sealed envelope may result in the offer submittal being opened early or being declared non-responsive.

CONTACT INFORMATION

Any inquiries or requests regarding this procurement should be submitted to the Procurement Office in writing. Please be advised that other AMSD employees or Board members do not have the authority to respond on behalf of AMSD.

Contact Person: Duwana Valdez, CPO
Aztec Municipal School District
1118 W. Aztec Blvd.
Aztec, New Mexico 87410
e-mail: advalddu@aztecschools.com

I. INTRODUCTION

A. PURPOSE OF THIS REQUEST FOR PROPOSALS

1. Aztec Municipal School District (AMSD) is requesting proposals for Auditing Services. All potential offerors should familiarize themselves with all the documents contained herein; it is mandatory that all submitted offers be in compliance with all the provisions contained in the Request for Proposal. Proposers should promptly notify the Chief Procurement Officer of any ambiguity, inconsistency, error, or missing attachments which they may discover upon examination of the RFP.
2. This RFP is being made available by electronic means. In the event of conflict between a version of the RFP in the Proposer's possession and the version maintained by AMSD, the Proposer acknowledges that the version maintained by AMSD shall govern.
3. By responding to this RFP, Proposers acknowledge and agree to the terms and conditions set forth in this RFP.
4. Proposer shall submit one (1) original proposal, and four (4) identical hard copies. Fax copies are not accepted.
5. Any and all Proposals not received by the Proposal submission date and time shall be rejected. No late proposals will be accepted under any circumstances, not even if Delivery Company or Delivery Service is late. It is recommended to send your proposal early.

6. AMSD may in its sole discretion extend the time for the submission of offers upon a finding that it is in the best interest of the District to do so. Such extensions shall be by addendum, which may be issued before the submission due date.

7. No Addendum will be issued later than five (5) days prior to the date for receipt of Proposals, except an Addendum withdrawing the Request for Proposal, or one which includes postponement of the due date for receipt of Proposals.

8. All costs incurred by a Proposer in connection with responding to this RFP, the evaluation and selection process undertaken in connection with this procurement, and any negotiations with the District, will be borne by the Proposer.

9. Any exceptions to the scope of work and/or specifications shall be listed separately in the offer and, unless otherwise stated, specifications attached are the minimum requirements. Minor deviations to the specifications as listed, may be considered.

10. Proposers may contact ONLY the Chief Procurement Officer regarding the terminology stated in the procurement documents. Other AMSD employees or Board members do not have the authority to respond on behalf of AMSD. Proposers **MAY NOT** contact other District Departments, Board members, or employees. Any contact with a District Department, Board member, or employee may automatically result in a rejection of any proposal. Any other communication will be considered unofficial and non-binding. Communication directed to parties other than the Chief Procurement Officer will have no legal bearing on this RFP or the resulting contract(s). Any response made by the District will be provided in writing to all Proposers by addendum; no verbal responses shall be authoritative.

11. Any contact during the RFP evaluation process must be with the Chief Procurement Officer only. Any attempt to have contact with the Evaluation Committee, Board members, or other District employees is grounds for disqualification of your offer.

12. Proposers will be allowed to withdraw their proposal at any time prior to the deadline for receipt of proposals. The Proposer must submit a signed written withdrawal request to the Chief Procurement Officer to withdraw their offer. The approval or denial of withdrawal request received after the deadline for receipt of the proposals is governed by the applicable procurement regulations.

13. Definition of Terminology: This section contains definitions that are used throughout this procurement document, including appropriate abbreviations:

“Agency” shall mean Aztec Municipal School District (AMSD).

“Contract” shall mean an agreement for the procurement of items of tangible personal property or services.

“Contractor” shall mean successful Offeror.

“Determination” shall mean the written documentation of a decision of a procurement manager including findings of fact required to support a decision. A determination becomes part of the procurement file to which it pertains.

“Desirable” the terms “may”, “can”, “should”, or “prefers” identify a desirable or discretionary item or factor.

“Evaluation Committee” shall mean a body of District employees or other representatives assigned to perform the evaluation of Offeror proposals.

“Finalist” is defined as an Offeror who meets all the mandatory specifications of the Request for Bid and whose score on evaluation factors is sufficiently high to qualify that Offeror for further consideration by the Evaluation Committee.

“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 will result in the rejection of the Offeror’s proposal or bid.

“Offeror” or “Proposer” is any person, corporation, or partnership who chooses to submit a proposal or a bid.

“Purchase Order” shall mean the document, which directs a contractor to deliver items of tangible personal property or services pursuant to an existing contract.

“Request for Proposal” or “RFP” means all documents, including those attached or incorporated by reference, used for soliciting proposals.

“Responsible Offeror” shall mean an Offeror who submits a responsive bid and who has furnished, when required, information and data to prove that its 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 bid.

“Responsive Offer” shall mean an offer, which conforms in all material respects to the requirements set forth in the request for proposal.

14. Submitted proposals shall not be publicly opened.

15. This request for proposal may be canceled or proposals may be rejected in whole or in part when it is in the best interest of Aztec Municipal School District.

16. The District reserves the right, in its sole discretion, to waive minor informalities in offers submitted, provided that such informalities have no effect on price, quality, quantity, fitness,

delivery or any matter to be evaluated in making a selection and confer no material advantage on the Offeror whose nonconformity is waived.

17. Any sole response that is received may be rejected by the District depending on available competition and timely needs of the District. The District reserves the right to award the contract to the responsible proposers submitting responsive proposals with resulting agreements most advantageous and in the best interest of the District.

18. This procurement in no manner obligates Aztec Municipal School District until a valid signed contract or valid Purchase Order is executed.

19. The District reserves the right to add to or delete from the Scope of Work set forth in this RFP.

20. The District reserves the right to eliminate any Proposer who submits incomplete or inadequate responses or is not responsive to the requirements of this RFP.

21. The District reserves the right to discontinue negotiations with any selected Proposer.

22. The contents of the proposals shall not be disclosed during any negotiations that may occur. A public log will be kept of the names of all Offeror organizations that submitted proposals. Pursuant to NMSA 1978, § 13-1-116, 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 District signature on the contract(s) resulting from the procurement has been obtained.

23. After final contract is negotiated, approved and awarded, all proposal documents pertaining to this procurement will be open to the public, except for the material which is proprietary or confidential. The Procurement Department will not disclose or make public any pages of an offer on which the Offeror has stamped or imprinted “proprietary” or “confidential”, subject to the following requirements.

Proprietary or confidential data shall be readily separable from the offer in order to facilitate eventual public inspection of the non-confidential portion of the offer. Confidential data is normally restricted to confidential financial information concerning the Offeror’s organization and data that qualifies as trade secret in accordance with the Uniform Trade Secrets Act, 57-3A-1 to 57-3A-7 NMSA 1978. The price of products offered or the cost of services proposed shall not be designated as proprietary or confidential information.

24. Where a brand-name or equal specification is used in a solicitation, the use of a brand name is for the purpose of describing the standard of quality, performance and characteristics desired, and is not intended to limit or restrict competition. If a vendor proposes an “equal” to scope of work/specifications, AMSD reserves the right to refuse any or all proposals and is the sole

interpreter of the scope of work/specifications and sole judge as to whether the “equal” proposed complies with the scope of work/specifications.

25. The District reserves the right to multi award contracts as necessary for adequate delivery or service in accordance with 13-1-153 NMSA.

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

RFP SCHEDULE

The Chief Procurement Officer will make every effort to adhere to the RFP Sequence of Events as noted on page 10. The schedule is subject to change by addendum. The evaluation committee *may* interview the Proposer(s) of the top rated proposals; however, contracts may be awarded without such interviews and based solely on written offers. Finalists will be contacted to schedule interviews, if required. If an interview is requested, evaluation scores will be re-scored to reflect written response and interview response.

OVERVIEW

Aztec Municipal School District is located in the “Four Corners area” in the northwest corner of New Mexico, a rural community just south of the Colorado border. Aztec Municipal School District serves students in pre-school through grade twelve. Enrollment, as of December of 2022, averages at 2560 students. The District is comprised of three elementary schools, one middle school and two high schools and employs over 400 members of the community and surrounding areas. Mosaic Academy Charter School also serves students in our community and is included as part of our audit.

SCOPE OF SERVICES

To meet the requirements of this RFP, it is the proposing firm’s responsibility to ensure that the audit, and all reports generated from the audit, conform to Generally Accepted Auditing Standards (GAAS) as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. General Accounting Office’s Government Auditing Standards, the provisions of the U.S. Office of Management and Budget (OMB) Uniform Administrative Requirement, cost principles and audit requirements for federal awards, and the provisions of the Audit Rule promulgated by the State of New Mexico State Auditor (NMAC 2.2.2).

Audit firms interested in submitting a proposal must be eligible to perform governmental audits and be listed on the State of New Mexico Office of the State Auditor current approved audit firms list. Additionally, awarded firm must agree to the contract document issued by State of New Mexico Office of the State Auditor https://www.saonm.org/procuring_contracts.

The Finance Director and District Business Manager will be the centralized contact staff that assist in coordinating, distributing and collecting the audit requests and scheduling with Departments during the audit process.

This RFP is intended to solicit responses from qualified external accounting/audit firms that can provide the following services:

- ☐ Financial audit
- ☐ Federal single audit
- ☐ Financial statement preparation (AMSD and charter schools separately)
- ☐ Other non-audit services, such as depreciation schedule updates.

TERMS AND CONDITIONS

1. **TERM:** AMSD reserves to right to procure the services/goods as described in this RFP and enter into a contract as described. This agreement shall be for one (1) year with an option for yearly renewal not to exceed three (3) years.

2. **NON-APPROPRIATION:** The District's obligation to make payment under the terms of this RFP is contingent upon its appropriation of sufficient funds to make those payments. If the District does not appropriate funds for the continuation of this procurement, this procurement will terminate upon written notice of that effect to the Contractor. The District determination that sufficient funds have not been appropriated is firm, binding and not subject to review.

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

4. **TERMINATION:** Either party may terminate this contract as follows:

A. Termination by the Contractor

1. The contractor may terminate this contract only if Aztec Municipal School District fails to comply with any provisions of this contract and after receiving notice of the noncompliance, the District fails to cure the noncompliance within ten (10) days, or

2. By written mutual agreement between the Contractor and the District.

B. Termination by the District

1. For Cause

a. The occurrence of either one of the following events will justify termination for cause:

i. Contractor's persistent failure to perform the work in accordance with the contract documents (including but not limited to, failure to supply sufficient skilled workers or suitable materials or equipment). ii. Contractor's violation in any substantial way of any provisions of this contract.

b. If either one of the events identified above occur, the District may, after giving Contractor (and the surety, if any) ten (10) days written notice, terminate the service of Contractor, exclude Contractor from site, and take possession of the work. Contractor shall be paid for project costs incurred up to the date of termination but shall not be paid for loss of profits resulting from such termination.

c. Where Contractor's services have been so terminated by the District, the termination will not affect any rights or remedies of District against contractor then existing or which may thereafter accrue. Any retention or payment of moneys due the Contractor by the District will not release the Contractor from liability.

2. For Convenience

a. Upon ten (10) days written notice to contractor, AMSD may without cause and without prejudice to any other right or remedy of AMSD, elect to terminate the contract.

b. In such case, Contractor shall be paid (without duplication of any items):

i. for completed and acceptable work executed in accordance with the contract documents prior to the effective date of termination,

ii. for expenses sustained prior to the effective date of termination in performing services and furnishing labor, materials or equipment as required by the contract document in connection with uncompleted work.

c. Contractor shall not be paid on account of loss of anticipated profits or revenue or other economic loss arising out of or resulting from such termination.

5. INDEMNIFICATION: The Proposer shall be responsible for damage to persons or property that occurs as a result of his fault or negligence, or that of any of his employees, agents or subcontractors. He shall save and hold harmless Aztec Municipal School District against any and all loss, cost, damage, claims, expense or liability in connection with the performance of the contract. Any equipment or facilities damaged by the Proposer's operation shall be repaired and/or restored to their original condition at the Proposer's expense.

6. INSURANCE (If Applicable): The successful proposer shall purchase and maintain statutory limits of Worker's Compensation, Public Liability and Automobile Liability insurance approved by AMSD at the time of contract award. Aztec Municipal School District shall be included as a loss payee and/or additional insured. Public Liability and Automobile Liability insurance shall include at a minimum the coverage outlined in EXHIBIT 1.

II. SEQUENCE OF EVENTS

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

	Action	Responsibility	Date
1.	Issue RFP/Advertise	District	01/13/23
2	Legal Notice and Publication	District	01/13/23- 01/17/23
3	Deadline to Submit Acknowledgement of Receipt	Potential Offerors	01/30/23
4.	Deadline to Submit Written Questions	Potential Offerors	02/06/23
5.	Response to Written Questions	District	02/09/23
6.	Submission of Proposal by 3:30 PM	Potential Offerors	02/20/23
7.	Proposal Evaluation	Evaluation Committee	02/22/23- 02/23/23
8.	Selection of Finalist	District	02/24/23
9.	Board Approval	District	03/07/23
10.	Submit Finalist to State Auditor for Approval	District	03/09/23
10.	Award Contract (dependent on SAO approval)	District	*TBD
11.	Protest of Award Deadline (15 days from SAO approval)	Offeror(s)	*TBD

***These dates will be determined when the State Auditor approves the contract.**

III. RESPONSE FORMAT AND ORGANIZATION

A. NUMBER OF RESPONSES

Only one proposal may be submitted by each individual offeror, which is the subject of this RFP.

B. NUMBER OF COPIES

Offerors shall provide one original (1) and four (4) identical copies of their proposal to the location on page 1 of this RFP, on or before the close date and time for receipt of proposals. The proposal should include:

- Front cover (blank on back side)
- Submittal Letter (one page maximum)
- Table of Contents page (one page maximum)
- Divider Pages (See Section Details Below)
- Acknowledgement of Receipt Form (Attachment A)
- Acknowledgement of Addendums (Will be provided with addendum)
- Offeror Information Signature Page (Attachment B)
- Completed Campaign Contribution Disclosure Form (Attachment C)
- Conflict of Interest and Debarment /Suspension Certification Form (Attachment D)
- Resident Veterans Preference Certification (Attachment E)
- Request for Taxpayer Identification Number and Certification (Attachment F)
- Certificate(s) of insurance (Provided by Offeror)

EVALUATION:

- | | |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Section 1 | Firm Profile |
| Section 2 | Experience and References – Minimum 3 |
| Section 3 | Approach to Scope of Services |
| Section 4 | Assigned Personnel |
| Section 5 | Cost |
| Section 6 | <ul style="list-style-type: none">- Attachments:- Acknowledgement of Receipt Form- Acknowledgement of Addendums (If needed)- Offeror Information Signature Page- Campaign Contribution Disclosure Form must be provided- Conflict of Interest and Debarment/Suspension Certification Form- Resident or Veterans Resident Certificate must be must be provided (A Copy of any and all certificates if required to receive points)- Taxpayer Identification Number and Certification- Certificate of Insurance |

EVALUATION CRITERIA

Proposals must address each of the following criteria. Each proposal may be awarded points up to the numeric value listed. Points will be awarded in compliance with NMSA 13-1-21 for New Mexico In-State Resident Business and Resident Veteran Business. If proposal is a Joint Venture, Offeror shall state in submitted proposal the percentage of work that will be performed by Resident Business and/or Resident Veteran Business.

Please Note: An Offeror cannot be awarded both a resident preference and a resident veteran business preference. Offerors shall include in their proposal a copy of certificate issued by State of New Mexico Taxation & Revenue.

EVLUATION CRITERIA	POSSIBLE POINTS
Firm Profile Provide number of years in business. State whether your Firm is national, regional or local. Indicate the number of people in the firm that will handle the audit. Provide a copy of your most recent peer review, including the participation dates.	10
Experience and References- Minimum 3 Provide a list of the firm's current and prior government audit clients (k-12 School District, other local governments, and federal and/or state single audits grant compliance audits), indicating the types of services and the number of years they were performed. Include a reference name, phone number and e-mail address for each.	20
Approach to Scope of Services State your firm's understanding of the work to be done. Describe your approach to the audit. This should include at least the following: Organization of audit team and approximate percentage of time spent on audit, management letter (provide a sample letter), typical assistance expected from district staff, what platforms or programs are used for communication, tentative timetable outline for completing audit and financial statements.	20
Assigned Personnel Identify the partners, managers, and supervisors/seniors who will work directly on the audit. Include resumes for each supervisory person to be assigned to the adult. Describe the experience in local government audits, including federal and state single audits, and grant compliance audits of each senior and higher level person assigned to the audit.	20
Cost	30
Total Possible Points	100
New Mexico Resident Business Preference Five percent of the total possible points to a resident business. Offeror shall include a copy of their In-state Certificate issued by the State of New Mexico Taxation & Revenue Department.	5
Veteran New Mexico Resident Business Preference Ten percent of the total possible points to a resident veteran business. To qualify an Offeror must include a copy of their Resident Veteran Certificate issued by the State of New Mexico Taxation & Revenue Department, and NM Tax & Revenue documentation of annual business revenue. 10 points for Resident Business/Contractor with annual revenue of \$3 million or less as verified by State of NM Tax & Revenue	10
Total Possible Awarded Points	100-110

SUBMITTAL REQUIREMENTS

(For ease of evaluation, Proposals should be formatted in the order as listed below)

The Offeror is particularly encouraged to address all points that will be evaluated as described herein, in each point of the evaluation criteria. If a factor of evaluation is not adequately responded to by the Offeror, the Offeror may be determined to be non-responsive.

Your response shall not exceed 40 (forty) single sided pages. The page limit does not include: front and back cover, Table of Contents, any required attachments, and blank dividers.

Proposal shall include:

1. Submittal Letter of Intent

2. Firm Profile

Provide number of years in business

State whether your Firm is national, regional or local

Indicate the number of people in the firm that will handle the audit.

Provide a copy of your most recent peer review, including the participation dates.

3. Experience and References- Minimum 3

Provide a list of the firm's current and prior government audit clients (K-12 School District, other local governments, and federal and/or state single audits grant compliance audits), indicating the types of services and the number of years they were performed. Include a reference name, phone number and email address for each.

4. Approach to Scope of Services

State your Firms' understanding of the work to be done.

Describe your approach to the audit. This should include at least the following: Organization of audit team and approximate percentage of time spent on audit, Management letter (provide a sample letter), typical assistance expected from District staff, what platforms or programs are used for communication, and tentative timetable outline for completing audit and financial statements.

5. Assigned Personnel

Identify the partners, managers, and supervisors/seniors who will work directly on the audit. Include resumes for each supervisory person to be assigned to the audit. Describe the experience in local government audits, including federal and state single audits, and grant compliance audits of each senior and higher level person assigned to the audit.

6. Costs

See Cost Proposal

7. Attachments: All documents should be signed: Acknowledgement of Receipt Form, Acknowledgement of Addendums (if needed), Offeror Information Signature Page, Campaign Contribution Form, Conflict of Interest and Debarment/Suspension Certification Form, Copy of New Mexico Resident or Veteran Resident Certificate, Taxpayer Identification Number and Certification, and Certificate of Insurance.

IV. SPECIFICATIONS

A. DETAILED SCOPE OF WORK

Scope of Work in Accordance with 2.2.2 NMAC Audit Rule 2017 (March 14, 2017)

1. The contractor shall conduct a financial and compliance audit of the following applicable statements and schedules of the agency for Fiscal Year 2023.

A. Basic Financial Statements consisting of the government-wide financial statements, fund financial statements, budgetary comparison statements for the general fund and major special revenue funds and the notes to the financial statements.

B. Required supplemental information (RSI), if applicable, consisting of budgetary comparison schedules for the general fund and major special revenue fund data presented on a fund, organization, or program structure basis because the budgetary information is not available on the GAAP fund structure basis for those funds (GASB Statement No. 41, Budgetary Comparison Schedules – Perspective Differences an amendment of GASB Statement No. 34) must be audited and included in the auditor’s opinion (AAG-SLV 15.65);

2. Supplemental Information (SI) that must be audited and included in the auditor’s opinion (AAG-SLV 15.65), if applicable, consisting of:

A. Component unit fund financial statements and related combining statements (if there are no separately issued financial statements on the component unit per AAG-SLV 3.22);

B. Combining financial statements;

C. Individual fund budget comparison statements for remaining funds that have an adopted budget, including proprietary funds, that did not appear as basic financial statement budget comparisons for the general fund, major special revenue funds or as RSI as described above; and

D. Remaining supplemental information on schedules as required by NMAC Section 2.2.2.0.A(2)(f)

3. The contractor shall apply certain limited procedures to the following required supplemental information (RSI), if applicable, and report deficiencies in or the omission of required information in accordance with the requirements of AU-C 730.05 to 730.09:

- A. The Management Discussion and Analysis (MD&A);
- B. RSI data required by Statements 25, 27, 43, 45, 67 and 68 regarding pension plans and post-employment healthcare plans administered by defined benefit pension plans; and
- C. Schedules derived from asset management systems (GASB 34, paragraphs 132 to 133)

4. The audit shall be conducted 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*, and *Requirements for Contracting and Conducting Governmental Audits* (NMAC Section 2.2.2.1, et seq.).

5. This resulting contract is for a school district therefore the audit will include the audit of any related charter schools and their respective foundations that qualify as component units of those charter schools in accordance with the provisions specified in NMAC Sections 2.2.2.10.A(1) and 2.2.2.12.C. If a 501(c)(3) component unit organization had a gross annual income in excess of \$250,000, Section 6-5A-4, NMSA 1978 requires that entity to be audited regardless of materiality.

Cost Proposal

Services for FY 2023	Amounts
(1) Financial Statement Audit	\$
(2) Federal Single Audit	\$
(3) Financial Statement Preparation	\$
(4) Other non-audit services	\$
(5) Other	\$
(6) NM Gross Receipt Tax	\$
(7) Total Compensation	\$

Services for FY 2024	Amounts
(1) Financial Statement Audit	\$
(2) Federal Single Audit	\$
(3) Financial Statement Preparation	\$
(4) Other non-audit services	\$
(5) Other	\$
(6) NM Gross Receipt Tax	\$
(7) Total Compensation	\$

Services for FY 2025	Amounts
(1) Financial Statement Audit	\$
(2) Federal Single Audit	\$
(3) Financial Statement Preparation	\$
(4) Other non-audit services	\$
(5) Other	\$
(6) NM Gross Receipt Tax	\$
(7) Total Compensation	\$

Services for FY 2026	Amounts
(8) Financial Statement Audit	\$
(9) Federal Single Audit	\$
(10) Financial Statement Preparation	\$
(11) Other non-audit services	\$
(12) Other	\$
(13) NM Gross Receipt Tax	\$
(14) Total Compensation	\$

ATTACHMENT A

**REQUEST FOR PROPOSALS
ACKNOWLEDGEMENT OF RECEIPT FORM**

**Audit Services
RFP 2023-01**

In acknowledgement of receipt of this Request for Proposal the undersigned agrees that he/she has received a complete copy (27 pages), beginning with the Cover Sheet and ending with Exhibit 1.

The acknowledgement of receipt form should be signed and returned to the Chief Procurement Officer no later than close of business on January 30, 2023; however, Acknowledge of Receipt forms may be accepted after that date but must be received prior to award. Only potential offerors who elect to return this form by January 23, 2023, with the intention of submitting a proposal will receive information regarding all offeror's written questions and the Agency's written responses to those questions, as well as RFP addendums if any are issued. Written responses to written questions and any RFP amendment(s) will be posted on the Aztec Municipal School District website. Go to www.aztecschools.com to download the most current addendums(s). It is the responsibility of every Offeror to ensure they have downloaded the latest version of each solicitation, including any addendums(s) which may have been issued, by revisiting this website prior to the due date before submitting their response to the Aztec Municipal School District. **AN AUTHORIZED REPRESENTATIVE OF THE COMPANY MUST SIGN ALL RFP PROPOSALS. PROPOSALS NOT SIGNED MAY BE CONSIDERED AS NON-RESPONSIVE AND WILL BE REJECTED.**

FIRM: _____

REPRESENTED BY: _____

TITLE: _____ **PHONE NO.:** _____

E-MAIL: _____ **FAX NO.:** _____

ADDRESS: _____

CITY: _____ **STATE:** _____ **ZIP CODE:** _____

SIGNATURE: _____ **DATE:** _____

This name and address will be used for all correspondence related to the Request for Proposal.

**Duwana Valdez
Chief Procurement Officer
Aztec Municipal School District
1118 West Aztec Boulevard
Aztec, NM 87410
Phone number (505) 334-9474 ext. 1016
E-mail: advalddu@aztecschools.com**

ATTACHMENT B

OFFEROR INFORMATION/SIGNATURE PAGE

**Audit Services
RFP 2023-01**

The undersigned agrees to furnish services and materials as required by the terms and conditions of this proposal during the time period specified. An authorized representative of the company must sign all RFP proposals. Proposals not signed will be considered as non-responsive and will be rejected.

PLEASE RETURN THIS PAGE COMPLETED IN FULL WITH YOUR PROPOSAL.

Name of Firm or Offeror

Street Address

PO Box

City/State/Zip Code

Telephone Number

Fax Number

Email Address

Authorized Signature

Type or Print Name of Above

Title

Alternate Contact

Street Address

PO Box

City/State/Zip Code

Telephone Number

Fax Number

Email Address

Alternate Signature

Type or Print Name of Above

Title

ATTACHMENT C

CAMPAIGN CONTRIBUTION DISCLOSURE FORM

Audit Services RFP 2023-01

Pursuant to NMSA 1978, § 13-1-191.1 (2006), any person seeking to enter into a contract with any state agency or local public body **for professional services, a design and build project delivery system, or the design and installation of measures the primary purpose of which is to conserve natural resources** must file this form with that state agency or local public body. This form must be filed even if the contract qualifies as a small purchase or a sole source contract. The prospective contractor must disclose whether they, a family member or a representative of the prospective contractor 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 contractor submits a proposal or, in the case of a sole source or small purchase contract, the two years prior to the date the contractor signs the contract, if the aggregate total of contributions given by the prospective contractor, a family member or a representative of the prospective contractor to the public official exceeds two hundred and fifty dollars (\$250) over the two year period.

Furthermore, the state agency or local public body shall void an executed contract or cancel a solicitation or proposed award for a proposed contract if: 1) a prospective contractor, a family member of the prospective contractor, or a representative of the prospective contractor gives a campaign contribution or other thing of value to an applicable public official or the applicable public official's employees during the pendency of the procurement process or 2) a prospective contractor fails to submit a fully completed disclosure statement pursuant to the law.

THIS FORM MUST BE FILED BY ANY PROSPECTIVE CONTRACTOR 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 contractor 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 federal, 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.

“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 contractor” 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 contractor” 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 contractor.

DISCLOSURE OF CONTRIBUTIONS:

Contribution Made By: _____

Relation to Prospective Contractor: _____

Name of Applicable Public Official: _____

Date Contribution(s) Made: _____

Amount(s) of Contribution(s) _____

Nature of Contribution(s) _____

Purpose of Contribution(s) _____

(Attach extra pages if necessary)

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)

ATTACHMENT D

**CONFLICT OF INTEREST AND
DEBARMENT/SUSPENSION CERTIFICATION FORM**

**Audit Services
RFP 2023-01**

As utilized herein, the term "Vendor" shall mean that entity submitting a proposal to Aztec Municipal School District in response to the above referenced request for proposals.

The authorized Person, Firm and/or Corporation states that to the best of his/her belief and knowledge: No employee or board member of Aztec Municipal School District (or close relative), with the exception of the person(s) identified below, has a direct or indirect financial interest in the Vendor or in the proposed transaction. Vendor neither employs, nor is negotiating to employ, any Aztec Municipal School District employee, board member or close relative, with the exception of the person(s) identified below. Vendor did not participate, directly or indirectly, in the preparation of specifications upon which the quote or offer is made. If the Vendor is a New Mexico State Legislator or if a New Mexico State Legislator holds a controlling interest in Vendor, please identify the legislator: _____

List below the name(s) of any Aztec Municipal School District employee, board member or close relative who now or within the preceding 12 months (1) works for the Vendor; (2) has an ownership interest in the Vendor (other than as an owner of less than 1% of Vendor's stock, if Vendor is a publicly traded corporation); (3) is a partner, officer, director, trustee or consultant to the Vendor; (4) has received grant, travel, honoraria or other similar support from Vendor; or (5) has a right to receive royalties from the vendor. _____

DEBARMENT/SUSPENSION STATUS

The Vendor certifies that it is not suspended, debarred or ineligible from entering into contracts with the Federal Government, or any State agency or local public body, or in receipt of a notice or proposed debarment from any Federal or State agency or local public body. The vendor agrees to provide immediate notice to Rio Rancho Public School's Procurement Department in the event of being suspended, debarred or declared ineligible by any department or agency of the Federal government, or any agency of local public body of the State of New Mexico, or upon receipt of a notice of proposed debarment that is received after the submission of the quote or offer but prior to the award of the purchase order or contract.

CERTIFICATION

The undersigned hereby certifies that he/she has read the above CONFLICT OF INTEREST and DEBARMENT/SUSPENSION Status requirements and that he/she understands and will comply with these requirements. The undersigned further certifies that they have the authority to certify compliance for the vendor named **and that the information contained in this document is true and accurate to the best of their knowledge.**

Signature: _____

Name of Person Signing (typed or printed): _____

Title: _____

Date: _____

Name of Company (typed or printed): _____

Address: _____

City/State/Zip: _____

Telephone: _____

ATTACHMENT E

Resident Veterans Preference Certification

**Audit Services
RFP 2023-01**

_____ (NAME OF CONTRACTOR) hereby certifies the following
in regard to application of the resident veteran's preference to this procurement:

Please check one box only

☐ Not Applicable. I declare under penalty of perjury that I am not a Veteran. I understand that knowingly giving false or misleading information about this fact constitutes a crime.

☐ I declare under penalty of perjury that my business prior year revenue starting January 1 ending December 31 is less than \$1M allowing me the 10% preference discount on this solicitation. I understand that knowingly giving false or misleading information about this fact constitutes a crime.

☐ I declare under penalty of perjury that my business prior year revenue starting January 1 ending December 31 is more than \$1M but less than \$5M allowing me the 8% preference discount on this proposal. I understand that knowingly giving false or misleading information about this fact constitutes a crime.

☐ I declare under penalty of perjury that my business prior year revenue starting January 1 ending December 31 is more than \$5M allowing me the 7% preference discount on this proposal. I understand that knowingly giving false or misleading information about this fact constitutes a crime.

"I agree to submit a report, or reports, to the State Purchasing Division of the General Services Department declaring under penalty of perjury that during the last calendar year starting January 1 and ending on December 31, the following to be true and accurate"

"In conjunction with this procurement and the requirements of this business" application for a Resident Business Preference/Resident Veteran Contractor Preference under Sections 13-1-21 or 13-1-22 NMSA 1978, when awarded a contract which was on the basis of having such veterans preference, I agree to report to the State Purchasing Division of the General Services Department the awarded amount involved. I will indicate in the report the award amount as a purchase from a public body or a public works contract from a public body as the case may be.

"I understand that knowingly giving false or misleading information on this report constitutes a crime."

I declare under penalty of perjury that the statement is true to the best of my knowledge. I understand that by giving false or misleading statements about material fact regarding this matter constitutes a crime.

Signature of Business Representative*

Date

*Must be an authorized signatory for the Business.

The Representations made in checking the boxes constitutes a material representation by the business that is subject to protest and may result in denial of an award or un-award of the procurement involved if the statements are proven to be incorrect.

ATTACHMENT F

Request for Taxpayer Identification Number and Certification

This form (4 pages) can be download from the following web link:

<http://www.irs.gov/pub/irs-pdf/fw9.pdf>

EXHIBIT 1
INSURANCE REQUIREMENTS

Insurance Coverage	Minimum Coverage Limits
General Liability Insurance – per occurrence General Aggregate - \$1,000,000 Product/completed operations aggregate \$1,000,000	\$2,000,000
Bodily injury, per occurrence	\$1,000,000
Medical and medically-related expenses	\$5,000
Vehicle bodily injury, each occurrence, excluding medical and medically related expenses	\$750,000
Property Damage, per occurrence	\$1,000,000