

Kaleena Trevino
Director of Purchasing
kaleena.trevino@victoriacollege.edu
Ph: 361-572-6461

Amber Padron
Purchasing Assistant
amber.padron@victoriacollege.edu
Ph: 361-582-2571

REQUEST FOR PROPOSAL
Proposal # 23/24-0010
Annual Independent Auditor Services
Issued: Friday, April 5, 2024
Due: Wednesday, May 1, 2024 at 3:00 p.m.

Company Name: _____
Address: _____
City: _____ State: _____ Zip Code _____
Representative's Name: _____
Phone #: _____ Fax #: _____
Email: _____

Non-Collusion Statement:

"The undersigned affirms that they are duly authorized to execute this contract, that this company, corporation, firm, partnership or individual has not prepared this proposal in collusion with any other vendor and that the contents of this offer as to prices, terms or conditions of this said contract have not been communicated by the undersigned nor by any employee or agent to any other persons engaged in this type of business prior to the official opening of this proposal".

Notice of No Submission:

Our company does not wish to submit at bid for the requested products/services at this time

Initials: _____

Having carefully examined the specifications and conditions prepared by the Purchasing Office, Victoria College and agreeing to conform to conditions set out in the contract, we, the undersigned, propose to furnish all supplies as awarded.

Signature of Company Official: _____
Printed Name of Company Official: _____
Official Position: _____

**ANNUAL INDEPENDENT AUDITOR SERVICES
FOR VICTORIA COLLEGE
FELONY CONVICTION NOTIFICATION FORM
MUST BE SIGNED & RETURNED WITH THE PROPOSAL**

Texas Education Code Section 44.034 Notification of Criminal History, Subsection (a), states a person or business entity that enters into a contract with a College must give advance notice to the College if the person or an owner or operator of the business entity has been convicted of a felony. The notice must include a general description of the conduct resulting in the conviction of a felony.

(I), (We) the undersigned agent for the firm named below, certify that the information concerning notification of felony convictions has been reviewed by me and the following information furnished is true to the best of my knowledge.

Please print or type:

REQUIRED INFORMATION	REQUIRED RESPONSE
Company Official's Name (printed):	
My firm is a publicly held corporation; therefore, this reporting requirement is not applicable.	
My firm is not owned nor operated by anyone who has been convicted of a felony.	
My firm is owned or operated by the following individual(s) who has/have been convicted of a felony:	
Name of felon(s):	
Detail of conviction:	
Signature of company official:	
Signature (printed):	
Title:	
Date:	

Return Form To:

Victoria College
Purchasing Office
2200 E. Red River
Victoria, Texas 77901

**ANNUAL INDEPENDENT AUDITOR SERVICES
FOR VICTORIA COLLEGE
BID FOR FISCAL YEAR 2024 - 2025
DELINQUENT FRANCHISE TAX FORM
MUST BE SIGNED & RETURNED WITH THE BID**

Each corporation contracting with the College shall certify that its franchise taxes are current. If the corporation is exempt from payment of franchise taxes or is an out-of-state corporation not subject to Texas franchise tax, it shall certify a statement to that effect. Making a false statement as to corporate franchise tax status shall be considered a material breach of the contract and shall be grounds for cancellation of the contract.

I, the authorized agent for the corporation, named below, certify that the information concerning delinquent franchise taxes has been reviewed by me and the following information is true to the best of my knowledge.

Vendor Name: _____

Authorized Vendor Official's Printed Name: _____

- A. The corporation is exempt from payment of franchise taxes or is an out-of-state corporation not subject to Texas franchise tax; therefore I am submitting a certified statement to that effect.

Signature of Vendor Official: _____

- B. The corporation is subject to Texas franchise tax. I hereby certify that there is no delinquent Texas franchise tax pending against corporation.

Signature of Vendor Official: _____

- C. I hereby certify that there is delinquent Texas franchise tax pending against the corporation.

Signature of Vendor Official: _____

**ANNUAL INDEPENDENT AUDITOR SERVICES
FOR VICTORIA COLLEGE
HOUSE BILL 89 FORM
MUST BE SIGNED & RETURNED WITH THE BID**

Prohibition on contracts with companies boycotting Israel. The following form must be completed and signed.

The undersigned affirms that he/she is duly authorized to provide this information by the person(s) or business entity making the proposal and the information provided below concerning companies that boycott Israel thoroughly reviewed and verified and is, therefore, current, true and accurate to the best of my knowledge.

Pursuant to the provisions of Subtitle F, Title 10, Texas Government Code, section 2270.001:

(1) "Boycott Israel" means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes, and

(2) "Company" means a for profit sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or any limited liability company, including a wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of those entities or business associations that exist to make a profit.

___ Does not boycott Israel currently, and

___ Will not boycott Israel during the term of the contract with Victoria College.

Name of Business Entity: _____

Authorized Signature: _____

Printed Name & Title: _____

Request for Proposal

Victoria College Annual Independent Auditor Services

Statement of Purpose:

Victoria College is requesting proposals to be submitted for the annual independent audit services of the College's financial records, as required by state law or federal regulations and as directed by the Board of Trustees.

The College will select an independent auditing firm who has an interest in developing a long-term relationship with the College, while obtaining a periodic fresh look at the financial reports and the College's operations. The Board will accept five years as the normal maximum length of an audit rotation with annual review and approval.

The audit conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the state of Texas *Grant Management Standards*. It will include the basic financial statements of the College and supplemental schedules in the precise format prescribed by the Texas Higher Education Coordinating Board. All federal reports and schedules as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) or Office of Management and Budget's (OMB) Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations* and all state reports and schedules as required by the state of Texas *Grant Management Standards* will also be included.

The College operates a fully automated financial accounting and budgeting system.

Background Information:

College History

Victoria County Junior College was established in 1925, is supported by the taxpayers of Victoria County, State of Texas appropriations, and local fund sources. The College is governed by a seven-member Board of Trustees elected to six year staggered terms of office.

Enrollment at Victoria College is currently 2,800 students enrolled in day and evening courses. Approximately 290 full-time, part-time faculty and staff are employed.

Victoria College consists of a central administration with centralized accounting, data processing, purchasing, facilities management and other technical support services for its three campus locations. The operating budget for 2023-2024 with debt service requirements and building fund expenditures is \$36,000,000.

The Victoria College Foundation, Inc. is a non-profit organization with the sole purpose of supporting the education and other activities of the College. Although it is legally separate from the College, the Foundation is reported as if it were part of the primary government due to the nature of its purpose (discrete component unit). The Foundation audit services are purchased separately by the Foundation. Therefore, this proposal will not include the Foundation.

Qualification Requirements:

- The audit must be done by a licensed certified public accountant or persons working for a certified public accounting firm.

- The auditor(s) must be proficient in accounting principles and standards and in governmental auditing.
- Public accounting entities that have done annual audits for similar entities are encouraged to file a proposal. Provide a list of other Texas Community colleges that your firm audits. Note those that are new clients within the past two years.
- The auditor or audit firm must have undergone an external quality control review within the last three years. A copy of the Quality Control Review report should be included with the proposal.
- Describe the firm's knowledge and experience in federal financial aid and audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the state of Texas *Grant Management Standards*.
- Identify your company's particular expertise that would be beneficial in developing sound management/internal controls for the College.
- Identify how the members of the audit team satisfied the Continuing Professional Education hours required by Government Auditing Standards (list courses and hours earned).
- Comment on the impact on the College of the transition to a new firm, if needed, indicating the approach to be taken, time involved, extra costs, etc.

Proposal Content:

- **Cover letters:** Proposals must include a cover letter clearly stating the name of the firm and the name, address, and telephone number of the proposer's representative.
- **Technical Component:** To describe clearly the public accounting firm's understanding of the work to be done, the proposer will:
 1. Provide a definition of the term "generally accepted government auditing standards" with clear distinction between these standards and generally accepted auditing standards for non-governmental entities.
 2. Explain the proposer's approach to performing an annual audit, including the methodology, nature, and extent of audit procedures to be performed.
 3. Describe how the approach to performing the audit would be affected if this were a mutli-year contract.
 4. A statement should be included concerning the independence of the proposer including direct and indirect financial interest, and the relationship of the proposed audit team to employees of the College and any of the Board members.
 5. Your proposal should contain your understanding of the scope of the service required, a description of your basic approach, including an indication of the proposed time schedule for both interim and year-end work. Indicate if it would be different in future years.
 6. Indicate ways in which the College's resources might be used to contain the audit costs.
 7. The proposer will specify budgeted hours, timeliness, and sequence for audit procedures.

Management Component:

The proposer will furnish satisfactory evidence of capability to provide in a professional and timely manner the services stated in this Request for Proposal. To meet this requirement the proposer should include the following:

- Provide the name of the external quality control review organization of which the proposer is a member and the length of membership. Also, state the review organization's planned frequency of peer reviews.
- State whether the firm has received a peer review and whether in the most recent review an unqualified report was issued.
- State whether the Proposer is a national, regional or local public accounting firm.
- Provide evidence that the proposer has experience in performing college/government audit. List current and past audit clients along with the names and telephone number of contact person and number of years audit services were provided.
- State whether the proposer is currently under the terms of a public or private reprimand by the State of Texas Board of Public Accountancy and/or licensing boards of other states.
- Provide the names and proposal of any needed outside specialists and consultants that will assist the proposer's staff members.
- Describe how much assistance will be expected from Victoria College personnel.
- List names of staff members who will direct the overall audit throughout the duration of the engagement and those staff members who will be responsible for planning, directing and conduction substantial portions of the field work or reporting on this engagement. Include the educational background of all staff members named and professional licenses held. The senior auditor should be licensed with the Texas State Board of Public Accountancy and have a minimum of three (3) years in auditing governmental entities.

Time Requirements:

The audit must be completed and presented to the Board of Trustees at the November board meeting. The board meeting is scheduled for the third Monday in November.

The fiscal year ends on August 31st with the audit report due by the third Monday of each November. Fieldwork may begin in the summer before the end of the fiscal year, but records should be available for the entire year by October 10th.

Audit of Federal Financial Assistance is required by OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations* for the College's fiscal year ending August 31st with the audit report due by the third Monday of each November.

The College's accounting staff is available to help in audit related work. Work paper preparation will be done by Victoria College accounting staff.

The Term of the Audit Engagement:

The contract for audit services based upon Board approval of the proposal will be for the fiscal year ending August 31, 2024. Victoria College anticipates an extension agreement to five years following satisfactory delivery of the services specified in the proposal and engagement letter.

Statement of Requirements:

The independent auditor will provide forty (40) copies of the bound audit report.

On or before the November Board of Trustees meeting, the final report will be presented to the Finance & Resources Committee.

Satisfactory delivery of the services specified by the Request for Proposal and the engagement letter shall be accomplished no later than the November Board of Trustees meeting.

The independent auditor will be required to present the audit report to the Board of Trustees at the November 2024 Board Meeting.

The Texas Higher Education Coordinating annually sponsors a financial reporting requirements workshop for Texas Public Community Colleges. A representative from the selected audit team would be expected to attend this workshop.

Board of Trustee Approval:

A proposal recommendation will be submitted to the Board of Trustees at the regular meeting on May 20, 2024.

Selection criterion includes the following requirements:

Correctly completed and a timely submitted proposal will be reviewed by the Finance & Resources committee of the Board of Trustees. The consensus of this committee will be recommended to the Board of Trustees.

- Personnel experienced in Texas Community college accounting and auditing experience preferred.
- Personnel experience in governmental and a nonprofit accounting and auditing.
- A firm's overall experience in Texas Community college accounting and auditing.
- Audit approach, tools, and techniques of the firm.
- The breadth and depth of management, which is available to the College for such areas as data processing, cash management, risk management, facilities management, personnel management, communications, etc.
- Basis for determining fees
- Other items identified in advance by the Finance & Resources Committee of the Board of Trustees
- Competitiveness of a cost proposal

Conditions for Submission of Proposal:

Proposals must be submitted in letter format with any necessary attachments to cover criteria listed in the attached exhibits no later than 3:00 p.m. on Wednesday, May 1, 2024.

All proposals must be mailed or hand delivered before the stated date and time to:

Victoria College
Kaleena Trevino, Director of Purchasing
Academic Building, Suite 103
2200 E. Red River
Victoria, TX 77901

1. Proposals must include the first two pages and the last page of this request for proposal document;
2. Proposals must address each of the audit requirements as stated in this Request for Proposal;
3. Victoria College reserves the right to reject any and all proposals, and to negotiate portions of it. Proposals that address only part of the requirements contained in this Request for Proposal will not be considered;
4. Victoria College reserves the right to select any proposal considering the quoted estimated fee or any other factors;
5. The proposer shall furnish additional information that the College may require;
6. Victoria College will not be liable for any cost incurred in the preparation of a proposal, and;
7. Victoria College may ask proposers to send a representative for an oral interview with the Finance & Resources committee before the Board of Trustees grants approval of the proposal. Victoria College will not be liable for the costs incurred by the proposer in connection with such interview.

Number of Copies:

Submit three (3) bound copies and one (1) electronic copy of the proposal. The proposals are to be submitted in a sealed envelope.

Estimated Fees:

Below state the estimated fees for the annual audit for the fiscal year ending August 31, 2024. Also, state the estimated fees for the subsequent years, under current existing conditions, if Victoria College were to request and extension of the contract: **Auditing Firm will produce and write Audit Report**

- 1. 2023 – 2024 fiscal year \$ _____
- 2. 2024 – 2025 fiscal year \$ _____
- 3. 2025 – 2026 fiscal year \$ _____
- 4. 2026 – 2027 fiscal year \$ _____
- 5. 2027 – 2028 fiscal year \$ _____

Below state the estimated fees for the annual audit for the fiscal year ending August 31, 2024. Also, state the estimated fees for the subsequent years, under current existing conditions, if Victoria College were to request and extension of the contract **Victoria College will produce and write the Audit Report**

- 1. 2023 – 2024 fiscal year \$ _____
- 2. 2024 – 2025 fiscal year \$ _____
- 3. 2025 – 2026 fiscal year \$ _____
- 4. 2026 – 2027 fiscal year \$ _____
- 5. 2027 – 2028 fiscal year \$ _____

Victoria College will pay audit fees as agreed upon in the engagement letter.