



September 4, 2024

Re: **Request for Qualifications – Audit Services**

The Kern Community College District invites your company to submit qualifications and cost proposal for Independent Audit Services, for the annual audit of accounts under the control of the Governing Board of the Kern Community College District.

Key dates associated with this Request for Qualifications and Cost Proposal include:

Deadline for Proposer Questions

September 11, 2024 at 12:00 p.m.

RFQu Submission Deadline

September 25, 2024 at 2:00 p.m.

General Information and Specifications may be obtained at [www.publicpurchase.com](http://www.publicpurchase.com) and <https://www.kccd.edu/business-services/rfps-bids-procurement.html>.

If you have any questions relating to this Request for Qualifications offering, please contact the Purchasing & Contracts Department at [purchasing@kccd.edu](mailto:purchasing@kccd.edu).

Best wishes,

A handwritten signature in black ink, appearing to read "Cammie Ehret-Stevens", with a large, stylized flourish at the end.

Cammie Ehret-Stevens

Assistant Director, Purchasing & Contracts



Dear Vendor,

The Kern Community College District Purchasing Department uses an online bid management system called Public Purchase. In order to begin, or continue to, receive bid notifications as a current vendor you must register with this new system. If you would like to do business with our District please complete the registration process detailed below.

### **INSTRUCTIONS**

#### **1. Register with Public Purchase:**

Use the link below to begin the registration process. *It can take up to 24 hours for your account to become active.* You will receive an email from [notices@publicpurchase.com](mailto:notices@publicpurchase.com) letting you know your account is activated. Be sure and add this email address to your contacts to avoid the bid notification emails being sent to your junk folder.

<https://www.publicpurchase.com/gems/register/vendor/register>

If you are already registered with Public Purchase previously please proceed directly to step 2.

#### **2. Register with Kern Community College District:**

A. Once you have received your activation email from Public Purchase log into [www.publicpurchase.com](http://www.publicpurchase.com) and accept the terms and conditions of use.

B. Then click on the link below to start your registration process with the Kern Community College District. Begin by selecting the NAICS Commodity Codes that relate to your business so you can receive email notifications of future bid opportunities.

<http://www.publicpurchase.com/gems/kccd,ca/buyer/public/home>

C. If, for any reason, the link below fails, you can follow the following procedure to complete the registration process:

Use the Public Purchase link in Step 1 and log in. Then click "Select Region," and "Select Agency." After selecting [Kern Community College District](#), click on the "Register with [Kern Community College District](#)" on the right hand side of the [Kern Community College District logo](#)

*It is important that this second part of the registration is complete or you will not receive notifications of upcoming quote opportunities from the Kern Community College District. It is your responsibility to keep the information up to date, particularly the contacts and email addresses.*

#### **Why the switch?**

Using this service will make the quoting process easier for us and our suppliers. The Public Purchase eProcurement System was designed exclusively for use by Government Agencies and their Vendors.

#### **Benefits to Us**

This eProcurement system is compliant with all Federal and State regulations, which determine the required procedures for Government Agency purchasing practices. This service will also create an up to date vendor

database, which will be hosted on Public Purchase's servers and will allow suppliers to easily update and change their information as needed.

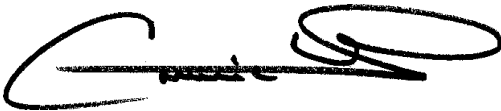
***Benefits to You?***

This eProcurement system will create a single location in which to view open Requests for Quotation and award information for previous RFQ's issued through the Public Purchase website. This system will also provide you with automatic notification and transmittal of bid solicitations to vendors. In addition, Public Purchase gives you access to bid opportunities with other government entities. *All of this is provided at no charge to you.*

If you need any assistance with this process, please contact Public Purchase at [support@publicpurchase.com](mailto:support@publicpurchase.com). Or use their Live Chat during business hours. It can be found in the upper left corner of the web site.

Thank you for participating in the Kern Community College District vendor registration process.

Sincerely,

A handwritten signature in black ink, appearing to read 'Cammie Ehret-Stevens', with a large, stylized flourish at the end.

*Cammie Ehret-Stevens*  
*Assistant Director, Purchasing & Contracts*



## REQUEST FOR QUALIFICATIONS # DO240925

INDEPENDENT AUDIT SERVICES  
FOR  
KERN COMMUNITY COLLEGE DISTRICT

### QUALIFICATION SUBMISSION DEADLINE

Qualification submitted by: 2:00 p.m. (Pacific Standard Time)

Date: September 25, 2024

*Qualifications must be received by the due date and time to be considered.*

Delivered to: Kern Community College District  
2100 Chester Avenue  
Bakersfield, California 93301  
Attention: [purchasing@kccd.edu](mailto:purchasing@kccd.edu)

## **I. INTRODUCTION**

This Request for Qualifications (RFQu) provides interested vendors with information to prepare and submit qualifications for consideration by Kern Community College District (“KCCD” or “the District”) to hire a consultant for the purposes of providing audit services throughout the district. It is the intention of KCCD for the consultants to work with Bakersfield College, Cerro Coso Community College, and Porterville College for the purpose of providing audit expertise, practical knowledge, and experience.

The District has elected to conduct a *qualification and cost-based* procurement of such services. It is the District’s intent to select a pool of finalists who will be invited to participate further in this process, which will consist of interviews, presentations, and negotiations in order to establish a final contract. It is also expressly understood and agreed that the submission of a qualification does not require or obligate Kern Community College District to pursue a contract with any prospective consultant.

Bidder is hereby informed that this RFQu is intended as an informal solicitation of Qualification only. It is not intended, nor is it to be construed as engaging in formal competitive bidding pursuant to any statute, ordinance, policy, or regulation.

## **II. KERN COMMUNITY COLLEGE DISTRICT OVERVIEW**

Kern Community College District services communities over 24,800 square miles in parts of Kern, Tulare, Inyo, Mono and San Bernardino counties through the programs of Bakersfield College, Cerro Coso Community College, and Porterville College.

KCCD is geographically one of the largest community college districts in the United States, serving more than 59,000 students. Our students represent a diversity of religions, economic backgrounds, sexual orientations, abilities, and ethnicities.

While the Kern Community College District was established as a separate entity in 1968 to respond to the changing needs of our communities, education services have been provided to residents for many years at Bakersfield College since 1913; at Porterville College since 1927; and in the Ridgecrest area since 1951 by what is now Cerro Coso Community College. All three colleges are proud members of the California Community College System and are accredited by the Western Association of Schools and Colleges.

Today, education centers and sites in Delano, downtown Bakersfield, the Mammoth/Bishop area, Edwards Air Force, and the Kern River Valley offer additional convenient, localized instruction for thousands of residents. KCCD’s commitment to distance learning and other technological advances is creating increasing opportunities for education to individuals across our broad service area and beyond.

## **A. BAKERSFIELD COLLEGE**

Established in 1913, Bakersfield College is one of the nation's oldest continually operating community colleges. The college serves 33,000 students annually on the 153-acre main campus in northeast Bakersfield, at the Delano Campus 35 miles north of Bakersfield, the Weill Institute in downtown Bakersfield, and BC Southwest in southwest Bakersfield. We also offer classes at several alternative locations, including Shafter Learning Center 18 miles northwest of Bakersfield, Arvin/Lamont, McFarland, Olive Drive Training Facility in northwest Bakersfield, Wasco, and other community locations.

Our students are diverse and represent the communities we serve, with BC holding designation as a Hispanic Serving Institution. You can see details about our student population on the BC Scorecard.

Classes are offered on a traditional 16-week semester calendar as well as in a variety of non-traditional scheduling options: evenings, weekends, short-term vocational programs and online.

## **B. PORTERVILLE COLLEGE**

Porterville College is located at 100 East College Avenue, Porterville, California, at the base of the scenic High Sierra Mountain Range in southeastern Tulare County.

The population of the Porterville urban area is approximately 54,000 persons and that of the surrounding service area is 90,000 persons. Porterville is the gateway to a vast mountain wonderland and recreational area. It is within three hours commuting time to the seashores of the Pacific or to the metropolitan Los Angeles area.

Porterville College is the northernmost college in the Kern Community College District, which serves an area of some 24,000 square miles in all or portions of Kern, Tulare, Inyo, and San Bernardino Counties.

## **C. CERRO COSO COMMUNITY COLLEGE**

Cerro Coso Community College is one of three colleges in the Kern Community College District. The College is charged with the responsibility of providing educational opportunities for the widely separated desert, mountain, and valley communities within a sweeping 18,000 square mile, four county, region of eastern California.

Cerro Coso's service area includes a population base of just over 85,000 individuals. The College officially opened in the fall of 1973.

Cerro Coso, as an institution, has a long history of valuing students as individuals with unique capabilities and needs and a teaching-learning process that motivates students towards excellence.

### **III. CONSULTANT QUALIFICATIONS**

This Request for Qualifications (RFQu) contains specifications and related documents covering independent audit services for the District. This is designated as the sole reference and authority for the preparation of proposals. This RFQu shall not be construed to create an obligation on the part of the District to enter into a contract with any firm or to serve as the basis of a claim for reimbursement of expenditures related to the development of a proposal.

### **IV. BACKGROUND INFORMATION**

The District accounts for its financial transactions in accordance with the policies and procedures of the California Community Colleges Budget and Accounting Manual and GASB 31, 34, 35, 37, 38, 39 45, 68, 75, 85, 86 as they relate to California Community Colleges. The Accounting policies of the District conform to generally accepted accounting principles applicable to government agencies. Audits must conform to the reporting requirements of the California Community Colleges Contracted District Audit Manual, Title 2 US Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principle and Audit requirements for Federal Awards, and the AICPA Auditing & EDP.

The accounts of the District are organized based on funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, income, and expenditures.

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

The General Fund budget for fiscal year 2022-23 was \$505,714,456 and for fiscal year 2023-24 was \$575,168,179. The tentative General Fund budget for fiscal year 2024-25 is \$670,225,177. In addition, the District has significant Capital Improvement funds.

The District has four (4) auxiliary foundation organizations. These entities are reported as footnotes in the District financial statement. The District has a Public Facility Finance Corporation that is reported as a component of the District financial statement.

## **V. QUESTIONS REGARDING THIS RFQ**

Vendors requiring clarification of the intent or content of this RFQ, or on procedural matters regarding this process, may request clarification by submitting written questions by email to [purchasing@kccd.edu](mailto:purchasing@kccd.edu). Answers to the questions will be provided to all Vendors without identifying the submitter. **Questions must be submitted no later than September 11, 2024, at 12:00 p.m. (PST).**

## **VI. SUBMITTAL OF QUALIFICATIONS**

1. Qualifications shall be received by the District on or before the date and time stated on the face sheet of this RFQ.
2. Qualifications should be submitted electronically via the [Public Purchase](#) website or by email to [purchasing@kccd.edu](mailto:purchasing@kccd.edu).
3. All submittals received by the District will be considered a "Public Record" as defined in Section 6252 of the California Government code and shall be open to public inspection, except to the extent of the proposer designates trade secrets or other proprietary material to be confidential. Any documentation which the proposer believes to be a trade secret must be provided to the District in a separate envelope or binder and must be clearly marked as a trade secret. The District will endeavor to restrict distribution of material and analysis of the qualifications. Proposers are cautioned that materials designated as trade secrets may nevertheless be subject to disclosure and the District shall in no way be liable or responsible for any such disclosure. Proposers are advised that the District does not wish to receive material designated as trade secrets and requests that proposers not supply trade secrets unless absolutely necessary. The proposer's qualification package, and any other supporting materials submitted to the District in response to the request, will not be returned and will become the property of the District unless portions of the materials submitted are designated as proprietary at the time of submittal, and are specifically requested to be returned.

## **VII. SELECTION PROCESS AND CRITERIA**

The District Evaluation Committee will determine which, if any, statements of qualifications are in the District's overall best interest to accept. During the evaluation process, the District may request additional information, clarifications, explanations, and answers from any respondent. The District may request any or all respondents to participate in a presentation and/or



interviews in regard to their qualifications. The invited respondents must be able to be available for the presentation and/or interviews within ten (10) days of the request unless another date has been agreed upon.

Proposers are advised that all responsive documents will be evaluated to determine each proposer's level of competence (experience, practical knowledge, and expertise) and ability (availability, staffing and qualifications) to best meet each aspect of the District's needs for audit services as outlined.

**A.** The District's evaluation may include, but is not limited to, a consideration of the following criteria:

**Scope:** Responsiveness of the Proposal clearly states the Proposer's practice areas, services, and ability to meet the scope and requirement outlined in the RFQu.

**Responsiveness:** The manner in which services shall be offered to the District, including location and manner in which services may be offered and clarity about timeliness of response.

**Experience/Ability:** The extent of the Proposer's previous experience working with institutions of higher education, and specifically with California Community Colleges, on said services.

**Client Relationship:** The District will evaluate the prior experience and success of Proposer's to establish effective working relationships within the setting of a higher education institution including the relationships with management, administrative, technical and end-user staff of prior clients, relationships with other project consultants and participants on prior projects.

**References:** Information obtained by the District from the Proposer's provided references and other clients.

**Proposed Pricing:** The Proposer's proposed fees for services provided, including detailed fee schedules for different classifications of audit services and a detailed explanation of billing practices (example: time billing increments).

**Right to Negotiate and/or Reject Proposal:** Proposer's understand that this RFQu does not commit or obligate the District to accept any response submitted. The District reserves the right to accept or reject any or all of the responses, waive any irregularities, and to negotiate with selected proposers any price or provision, in part or in its entirety, whenever, in the sole opinion of the District, such action shall serve its best interests and those of the taxpaying public. The District further expressly reserves the right to postpone the qualification review dates for its own convenience.

- B.** At the election of the District a short-list of the top firms may be generated, and the District may invite the short-list respondents to make an oral presentation to the District representatives before reaching a final selection. After review of the qualifications, and receipt of presentations, if elected by the District, the firm(s) deemed to best meet the needs of the district will be contacted.
- C.** Each Vendor submitting a qualification is responsible for all costs associated with preparing and submitting a complete qualification, including costs that may be incurred in providing the District with additional information and making an oral presentation. KCCD is under no obligation to reimburse Vendor for any qualification costs or incur any costs on the Vendor's behalf.
- D.** Upon final selection, an agreement in the form attached as *Attachment A* will be established between the District and awarded vendor(s). Example of Independent Contractor Agreement is attached.

## **VIII. PROPOSAL CONTENT**

Bidders should include the following as part of their response to the RFQu:

**Scope of the Audit Services.** Auditor shall submit a proposal to provide the District with audit services for a period of three (3) years.

**General Requirements.** Education Code Section 84040 requires that community college districts provide for an annual audit of the books and accounts of the district and include all funds of the district. California Code of Regulations, Title 5, §59100 states "To provide comprehensive accountability in programs where the Chancellor's Office has regulatory or supervisory responsibility, the Chancellor is authorized as needed to have audits or reviews conducted or to investigate any audit or review citing which indicates that the allocation of state moneys or applicable federal funding may have been in error, and where necessary, to require action to resolve any substantial error as provided herein."

The annual audit shall include minimum requirements of those prescribed by the Community College Chancellor's Office, State of California, as outlined in their publication entitled "California Community Colleges Contracted District Audit Manual." In addition, the annual audit shall conform to generally accepted auditing standards as specified in "Statements on Auditing Standards" published by the American Institute of Certified Public Accountants; and Title 2 US Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principle and Audit requirements for Federal Awards OMB Circular A-133.

Technical Standards for other work performed shall conform at a minimum to the standards required by those funding agencies such as, but not limited to, the publication "Student Financial Assistance Programs Audit Guide," U.S. Department of Education.

A comprehensive financial and compliance audit shall be conducted of all funds, books, and accounts under the jurisdiction and control of the District for the fiscal year ending June 30, 2025.

Government Fund Types

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Special Reserve

Proprietary Fund Types

- Enterprise Funds
- Fiduciary Funds

Trust and Agency Fund Types

- Student Financial Aid
- Student Body Organization

EDP Functions, including Ellucian Banner, TouchNet for cashiering. Evaluate other fund and account audit reports, such as deferred compensation plan, retirement plan, Other Post Employment Benefit (OPEB) plan, Prop 39 and SRID Measure G and Measure J Bonds.

Any other funds and/or accounts under the control of the Governing Board of the Kern Community College District.

Auditor shall consider provisions of the California Community Colleges Budget and Accounting Manual and other such publications relating to community college accounting procedures in effect during the period under audit. The scope of the annual audit shall not be limited to that provided in the aforementioned publications in the event that in the opinion of the auditor's particular circumstances warrant extension thereof. At the conclusion of the annual audit, Auditor is required to provide, at a minimum, the following in a published report:

- Audited comprehensive financial statements, with accompanying notes
- Auditor's opinion on the comprehensive financial statements
- Auditor's report on internal controls associated with the financial statements

- Auditor's report on accounting and administrative internal controls within federally funded programs
- Auditor's report on State Compliance Requirements
- Auditor's report on Federal Compliance Requirements
- Supplemental information
- Auditor's report on supplemental information
- Status report on prior years' findings and recommendations
- Any other State or Federal requirements in effect at the time of the audit

The District auditor shall agree to complete the audit, conduct interviews with District staff related to audit findings, and exit interview with the Chief Financial Officer. The audit shall be completed and submitted to KCCD no later than November 30th, and to the State Chancellor's Office no later than December 31st, following the fiscal year under examination. Copies will be filed by the external auditor with all applicable reporting agencies, and an additional thirty (30) bound copies and three (3) unbound copies will be provided to the District.

State and Federal tax returns are required for the Public Facilities Corporation.

**Staffing.** Auditor shall assign professional staff with appropriate knowledge, skills and disciplines for the conduct of a local education agency single audit, and combined financial and compliance audit of the federal programs. Auditors-In-Charge (AIC) shall be certified public accountants, currently licensed in the State of California. Managers shall coordinate the activities of the audit staff and shall be the liaison between Auditor and District. The manager shall be readily accessible and respond on a timely basis to the District at all times.

**Working Papers.** Working papers shall be retained by Auditor for a minimum of seven (7) years unless notified otherwise in writing by the District or the State Controller. The audits are subject to review by the State Controller's Office, the Chancellor's Office, California Community Colleges, the Office of the Auditor General, The District, and other individuals as designated. Accordingly, the audit working papers shall be made available upon request.

**Communication.** The manager and partner in charge of the audit shall be readily available to the District during the course of the audit to respond to questions and requests in a timely manner. Auditor shall prepare and submit to the Associate Vice Chancellor of Accounting Services the proposed audit plan followed by a meeting to review and discuss the plan. The Auditor will provide a list of items required by the Auditor to complete their fieldwork, sixty

(60) days prior to their site visit. Auditor shall be responsible for timely communication to the District for proposed adjustments to the financial statements, management letter comments, material weaknesses in internal control systems, instances of noncompliance with laws and regulations pertaining to financial reports and claims for advances and reimbursements, and total amounts questioned, if any, for each financial assistance program as a result of noncompliance. This communication shall be to the Associate Vice Chancellor of Accounting Services and the Chief Financial Officer.

**Management Letter.** A separate management letter shall be prepared and submitted. The management letter shall include a statement of findings and recommendations affecting the financial statements, internal control, accounting systems, legality of actions, other instances of noncompliance with laws and regulations, and any other material information. The management letter shall be submitted to the District on or before November 30th following the fiscal year under examination.

## **IX. PROPOSAL RESPONSE REQUIREMENTS**

**General.** All proposals shall be submitted in the format specified. Provide a complete response to each request for information. Responses to this section of the RFQu will be used by the District to determine the successful Auditor.

**Title Page.** Indicate the project for which the response is being provided, the name of the firm, local address, the name of the firm's contact person for purposes of the RFQu, the telephone and facsimile numbers of the contact person, and the date.

**Table of Contents.** Include a clear identification of the material included in your firm's response by section and by page number.

**Letter of Transmittal.** Summarize your understanding of the work to be done. Indicate the names of the persons who will be authorized to make representations on the part of your firm, their titles, addresses and telephone and facsimile numbers. The person and/or person who is/are authorized to execute the contract on the part of your firm shall sign the transmittal letter.

**Profile of Auditor.** State the location of the office from which the work will be done if your firm is awarded the contract, the number of partners, managers, seniors, supervisors, and other professional staff employed at this office. Describe the range of activities performed by the office from which the work will be done (i.e. auditing, accounting, tax service, management

advisory service). Discuss this office's experience in auditing California Community College districts and other educational agencies.

**Auditor's Staffing and Qualifications.** Indicate the name of the person who will manage the audit services as specified in this RFQu. Provide a brief resume of the manager's experience in managing audits of the size and scope specified herein. Indicate the levels and titles of other auditors who will be assigned to perform services under the contract. Include a description of the type of experience, background and training required for each of the classifications proposed.

**References.** Provide a list of clients for whom your firm has provided auditing services similar to those requested here in the past two (2) years. Specifically, identify other California community colleges audited by the firm and those audits performed by your office. Indicate the scope of the audits performed for each of the referenced clients. Include the name of the client, address, telephone number and the name of each client's cognizable manager.

**Cost of Services.** State the maximum annual cost for the audit of all funds and account groups under the jurisdiction and control of the District for the first three years of service as previously outlined and estimate the anticipated costs for a two-year extension. Costs specified in this section shall be based upon the scope of work specified herein. Separate Cost Proposal required for District Audit, OPEB, Measure G & J Bonds and Public Facilities Corporation.

**Work Plan.** Submit a work plan to accomplish the scope defined in the RFQu. The work plan should include time estimates for each significant segment of the work and the staff level to be assigned. Where possible, individual staff members should be named, and their titles provided.

**Assurances.** Auditor certifies that Auditor is a properly licensed Certificated Public Accountant in the State of California on or before January 1, 2024.

REQUEST FOR QUALIFICATIONS AND COST PROPOSAL – INDEPENDENT AUDIT SERVICES

COST PROPOSAL RESPONSE FORM

FOR: DISTRICT AUDIT (*annual final draft audit due no later than November 15<sup>th</sup>*)

TO: Purchasing & Contracts Department  
Kern Community College District  
2100 Chester Avenue  
Bakersfield, CA 93301

FROM: \_\_\_\_\_  
(Name of Firm)  
\_\_\_\_\_  
(Address)  
\_\_\_\_\_  
(City, State, and Zip Code)

Pursuant to and in compliance with your Request for Qualifications and all other documents relating thereto, the undersigned Auditor, having familiarized himself/herself with the terms and conditions of the proposal documents, hereby proposes and agrees to perform the work to be done within the time stipulated, and to provide all labor and materials necessary to perform the work in connection with independent audit services for Kern Community College District, all in strict conformance with the specifications, for the amount and rates specified below:

Contract price for the District audit for fiscal years ending:  
June 30, 2024: \_\_\_\_\_ Dollars (\$ \_\_\_\_\_)  
June 30, 2025: \_\_\_\_\_ Dollars (\$ \_\_\_\_\_)  
June 30, 2026: \_\_\_\_\_ Dollars (\$ \_\_\_\_\_)

Hourly rates for additional services requested by District:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*Estimated* cost for a two-year extension of the audit for fiscal years ending:  
June 30, 2027: \_\_\_\_\_ Dollars (\$ \_\_\_\_\_)  
June 30, 2028: \_\_\_\_\_ Dollars (\$ \_\_\_\_\_)

It is understood that the District reserves the right to reject this proposal, and that this proposal will remain open and not be withdrawn for a period of sixty (60) days after the date scheduled for submission of proposals.

\_\_\_\_\_  
(Signature) (Date)  
\_\_\_\_\_  
(Print Name)  
\_\_\_\_\_  
(Title)

REQUEST FOR QUALIFICATIONS AND COST PROPOSAL – INDEPENDENT AUDIT SERVICES

COST PROPOSAL RESPONSE FORM

FOR: OPEB (*annual final draft audit due no later than February 15<sup>th</sup>*)

TO: Purchasing & Contracts Department  
Kern Community College District  
2100 Chester Avenue  
Bakersfield, CA 93301

FROM: \_\_\_\_\_  
(Name of Firm)  
\_\_\_\_\_  
(Address)  
\_\_\_\_\_  
(City, State, and Zip Code)

Pursuant to and in compliance with your Request for Qualifications and all other documents relating thereto, the undersigned Auditor, having familiarized himself/herself with the terms and conditions of the proposal documents, hereby proposes and agrees to perform the work to be done within the time stipulated, and to provide all labor and materials necessary to perform the work in connection with independent audit services for Kern Community College District, all in strict conformance with the specifications, for the amount and rates specified below:

Contract price for the District audit for fiscal years ending:  
June 30, 2024: \_\_\_\_\_ Dollars (\$) \_\_\_\_\_  
June 30, 2025: \_\_\_\_\_ Dollars (\$) \_\_\_\_\_  
June 30, 2026: \_\_\_\_\_ Dollars (\$) \_\_\_\_\_

Hourly rates for additional services requested by District:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*Estimated* cost for a two-year extension of the audit for fiscal years ending:  
June 30, 2027: \_\_\_\_\_ Dollars (\$) \_\_\_\_\_  
June 30, 2028: \_\_\_\_\_ Dollars (\$) \_\_\_\_\_

It is understood that the District reserves the right to reject this proposal, and that this proposal will remain open and not be withdrawn for a period of sixty (60) days after the date scheduled for submission of proposals.

\_\_\_\_\_  
(Signature) (Date)  
\_\_\_\_\_  
(Print Name)  
\_\_\_\_\_  
(Title)



REQUEST FOR QUALIFICATIONS AND COST PROPOSAL – INDEPENDENT AUDIT SERVICES

COST PROPOSAL RESPONSE FORM

FOR: Measure G & J Bonds (*annual final draft audit due no later than February 28<sup>th</sup>*)

TO: Purchasing & Contracts Department  
Kern Community College District  
2100 Chester Avenue  
Bakersfield, CA 93301

FROM: \_\_\_\_\_  
(Name of Firm)  
\_\_\_\_\_  
(Address)  
\_\_\_\_\_  
(City, State, and Zip Code)

Pursuant to and in compliance with your Request for Qualifications and all other documents relating thereto, the undersigned Auditor, having familiarized himself/herself with the terms and conditions of the proposal documents, hereby proposes and agrees to perform the work to be done within the time stipulated, and to provide all labor and materials necessary to perform the work in connection with independent audit services for Kern Community College District, all in strict conformance with the specifications, for the amount and rates specified below:

Contract price for the District audit for fiscal years ending:  
June 30, 2024: \_\_\_\_\_ Dollars (\$) \_\_\_\_\_  
June 30, 2025: \_\_\_\_\_ Dollars (\$) \_\_\_\_\_  
June 30, 2026: \_\_\_\_\_ Dollars (\$) \_\_\_\_\_

Hourly rates for additional services requested by District:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*Estimated* cost for a two-year extension of the audit for fiscal years ending:  
June 30, 2027: \_\_\_\_\_ Dollars (\$) \_\_\_\_\_  
June 30, 2028: \_\_\_\_\_ Dollars (\$) \_\_\_\_\_

It is understood that the District reserves the right to reject this proposal, and that this proposal will remain open and not be withdrawn for a period of sixty (60) days after the date scheduled for submission of proposals.

\_\_\_\_\_  
(Signature) \_\_\_\_\_ (Date)  
\_\_\_\_\_  
(Print Name)  
\_\_\_\_\_  
(Title)

REQUEST FOR QUALIFICATIONS AND COST PROPOSAL – INDEPENDENT AUDIT SERVICES

COST PROPOSAL RESPONSE FORM

FOR: Public Facilities Corporation (*annual final draft audit due no later than March 28th*)

TO: Purchasing & Contracts Department  
Kern Community College District  
2100 Chester Avenue  
Bakersfield, CA 93301

FROM: \_\_\_\_\_  
(Name of Firm)  
\_\_\_\_\_  
(Address)  
\_\_\_\_\_  
(City, State, and Zip Code)

Pursuant to and in compliance with your Request for Qualifications and all other documents relating thereto, the undersigned Auditor, having familiarized himself/herself with the terms and conditions of the proposal documents, hereby proposes and agrees to perform the work to be done within the time stipulated, and to provide all labor and materials necessary to perform the work in connection with independent audit services for Kern Community College District, all in strict conformance with the specifications, for the amount and rates specified below:

Contract price for the District audit for fiscal years ending:  
June 30, 2024: \_\_\_\_\_ Dollars (\$) \_\_\_\_\_  
June 30, 2025: \_\_\_\_\_ Dollars (\$) \_\_\_\_\_  
June 30, 2026: \_\_\_\_\_ Dollars (\$) \_\_\_\_\_

Hourly rates for additional services requested by District:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*Estimated* cost for a two-year extension of the audit for fiscal years ending:  
June 30, 2027: \_\_\_\_\_ Dollars (\$) \_\_\_\_\_  
June 30, 2028: \_\_\_\_\_ Dollars (\$) \_\_\_\_\_

It is understood that the District reserves the right to reject this proposal, and that this proposal will remain open and not be withdrawn for a period of sixty (60) days after the date scheduled for submission of proposals.

\_\_\_\_\_  
(Signature) (Date)  
\_\_\_\_\_  
(Print Name)  
\_\_\_\_\_  
(Title)

CERTIFICATION OF NONDISCRIMINATION

**TO BE EXECUTED BY CANDIDATE  
AND SUBMITTED WITH ITS  
PROPOSAL**

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

IN WITNESS WHEREOF, the undersigned has executed this Certificate of Nondiscrimination this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

CANDIDATE \_\_\_\_\_  
(Type or Print Complete Legal Name of Candidate)

By \_\_\_\_\_  
(Authorized Signature)

Name \_\_\_\_\_  
(Type or Print)

Title \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

VENDOR NON-COLLUSION AFFIDAVIT

**TO BE EXECUTED BY VENDOR AND SUBMITTED  
WITH ITS QUALIFICATIONS**

(Name) \_\_\_\_\_, being first duly sworn, disposes and says that:

1. He or she is (*Title, or Owner, or N/A*) \_\_\_\_\_ of (*Company, or N/A*) \_\_\_\_\_, the Vendor making the foregoing proposal;
2. That the proposal is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation.
3. That the proposal is genuine and not collusive or sham.
4. That the Vendor has not directly or indirectly induced any other Vendor to put in a false or sham proposal, and has not directly or indirectly colluded, conspired, connived, or agreed with any Vendor or anyone else to put in a sham proposal, or that anyone shall refrain from proposing.
5. That the Vendor has not in any manner, directly, or indirectly, sought by agreement, communication, or conference with anyone to fix the proposal price of the Vendor or any other Vendor, or to secure any advantage against the public body awarding the contract of anyone interested in the proposed contract.
6. That all statements contained in the proposal are true; and further, that the Vendor has not, directly or indirectly, submitted his or her proposal price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid, and will not pay, any fee to any corporation, partnership, company, association, organization, bid depository, or to any member or agent thereof to effectuate a collusion or sham proposal.

IN WITNESS WHEREOF, the undersigned has executed this Non-collusion Affidavit this \_\_\_\_ day of \_\_\_\_\_, 2024.

Vendor \_\_\_\_\_  
(*Type or Print Complete Legal Name of Vendor*)

By \_\_\_\_\_  
(*Authorized Signature*)

Name \_\_\_\_\_  
(*Type or Print*)

Title \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

# ATTACHMENT A

**KERN COMMUNITY COLLEGE DISTRICT**  
**AGREEMENT WITH INDEPENDENT CONTRACTOR (For Non-Public Works Services)**

This Agreement is entered into by and between the Kern Community College District, on behalf of (Check One):

- |  |   |
|--|---|
| <input type="checkbox"/> District Office | <input type="checkbox"/> Bakersfield College          |
| <input type="checkbox"/> District-Wide   | <input type="checkbox"/> Cerro Coso Community College |
|  | <input type="checkbox"/> Porterville College          |

("District"), and \_\_\_\_\_, ("Contractor"), identified under social security number/taxpayer identification number (if using SSN, enter last 4 digits only) \_\_\_\_\_, with its principal place of business / office(s) located at \_\_\_\_\_.

1. **TERM OF AGREEMENT / DATE(S) of SERVICE(S):** \_\_\_\_\_.

2. **SERVICES TO BE PERFORMED:** In consideration of the payment outlined in Paragraph 3 below, during the Term of Agreement / Date(s) of Service(s), Contractor agrees to perform services and, if applicable, provide materials and equipment to the District (hereinafter "Services"), as described below:

It is understood and agreed that in the event any additional tasks or services are required from Contractor, prior to rendering any such tasks, the tasks shall be set forth in a writing duly signed by the parties, indicating the specific work to be accomplished, the approximate period of time over which performance will be completed, and the additional compensation, if any, to be paid for such additional tasks.

3. **COMPENSATION:** In consideration of the Services fully rendered to District as described above, District agrees to pay Contractor a total fee of \$ \_\_\_\_\_. The District will make reasonable good faith efforts to pay all compensation due to Contractor within thirty (30) days of completion of Contractor's Services pursuant to this Agreement and the District's receipt of a properly completed invoice from Contractor for Services rendered. Contractor further agrees that the District will not have any liability whatsoever as to any work or expense not specifically documented in this Agreement and properly invoiced by Contractor to District within sixty (60) days of completion of Services.

Other Consideration/Notes: \_\_\_\_\_

**Office Use Only. To be completed by Initiator-(Required):**  
FOAPAL to be used for this expense \_\_\_\_\_

4. **REPRESENTATIONS AND WARRANTIES:** Contractor represents and warrants that possesses the skill, knowledge, expertise, and, as applicable, holds current license(s), certification(s) or educational credentials, as required under the laws of the State of California and in accordance with District policies and regulations, to fully perform the services required by this Agreement. Contractor represents that he/she/it has read and understands the terms and conditions of this Agreement.

5. **NON-EMPLOYEE / INDEPENDENT CONTRACTOR STATUS:** During the Term of this Agreement or Date(s) of Service(s), Contractor's Services for the District shall be rendered as an Independent Contractor. This Agreement is not intended, nor shall it be construed so as, to create the relationship of agent, employee, partnership, joint venture or association, or representative of the other for any purpose, or to imply any other relationship whatsoever between Contractor and District, except

as set forth in this Agreement. Neither party is granted any expressed or implied right or authority by the other party to assume or create any obligation or responsibility on behalf of or in the name of the other party, or to bind the other party in any manner or thing whatsoever. Please mark whichever is applicable:

Contractor agrees that Contractor is free from control and direction of the District; performs work that is outside the usual course of District's business; and is customarily engaged in an independently established trade, occupation or business of the same nature as the Services Contractor will perform for District under this Agreement.

OR

Contractor is performing one of the following services: marketing, human resources administration, travel agent, graphic designer, grant writer, fine artist, freelance writer, photographer, photojournalist, or cosmetologist. Contractor maintains a business location, which may include the Contractor's residence that is separate from the District's business locations. Contractor has a business license, in addition to any required professional licenses or permits for the Contractor to practice in their profession. Aside from project completion dates and reasonable business hours, the Contractor has the ability to set his/her own hours. Contractor is customarily engaged in the same type of Services for other entities and is available to perform the same type of Services as those performed pursuant to this Agreement for other potential customers. Contractor customarily and regularly exercises discretion and independent judgment in the performance of the Services.

Are you a retiree of CalSTRS? Yes  No

Are you a retiree of CalPERS? Yes  No

Contractor acknowledges the above is true and correct. Human Resources has reviewed above answers.

---

**Contractor Signature**

---

**Human Resources Signature**

**6. RESPONSIBILITY FOR PAYMENT OF WAGES:** Contractor shall be solely responsible for paying all salaries, wages, benefits and other compensation which the Contractor's employees or consultants, if any, may be entitled to receive in connection with Contractor's Services pursuant to this Agreement, including, without limitation, withholding and paying all applicable payroll taxes and contributions, including federal, state and local income taxes, FICA, FUTA, and state unemployment, workers' compensation and disability insurance. Nothing contained in this Agreement will confer upon the Contractor any right to continue to render Services to the District, or to become employed by the District. The District and Contractor acknowledge that Contractor's Services pursuant to this Agreement are non-exclusive and Contractor is free to accept other work.

**7. INDEMNIFICATION:** Contractor agrees to indemnify, defend, and hold harmless, the District (and its officers, employees, trustees, agents, successors and assigns) from and against all claims, suits, expenses (including reasonable attorney's fees), losses, penalties, fines, costs and liability whether in contract, tort or strict liability (including, but not limited to, personal injury, death at any time, and property damage), arising out of or made necessary by Contractor's performance of this Agreement, breach of its terms, negligent acts or omissions, including as may arise resulting from Contractor's failure to make payments to Contractor's employees or consultants, if any, or self-employment taxes.

**8. INSURANCE REQUIREMENTS:** Unless otherwise specifically agreed to in writing in advance of execution of this Agreement, Contractor agrees to obtain, pay for and maintain in effect during the Term of this Agreement or Date(s) of Service(s), the following policies of insurance issued by an insurance company rated not less than "A-VI" in A.M. Best's Insurance Rating Guide:

(i) Commercial General Liability insurance (including contractual, products and completed operations coverage, bodily injury and property damage liability insurance) with single combined limits of not less than \$1,000,000 per occurrence;

(ii) Commercial Automobile Liability insurance for "any auto" with combined single limits of liability of not less than \$1,000,000 per occurrence;

- (iii) Professional Liability insurance (also known as “Errors and Omissions” insurance) with a limit of liability of not less than \$1,000,000 per occurrence; and
- (iv) Cyber Liability Insurance of not less than \$1,000,000; and
- (v) Worker’s Compensation and State Disability insurance as required under law.

Each policy shall contain an endorsement naming the Kern Community College District as an additional named insured insofar as this Agreement is concerned, and provide that written notice shall be given to the District at least thirty (30) days prior to cancellation or material change in the form of the policy or reduction in coverage. Prior to rendering Services pursuant to this Agreement, and at Contractor’s expense, Contractor shall furnish the District with a Certificate of Insurance evidencing the endorsements required above, and the District shall have the right to inspect the Contractor’s original insurance policies upon request. Upon notification of a notice of cancellation, change or reduction in coverage, Contractor shall immediately file with the District a certified copy of the required new or renewal policy and certificates for such policy. Nothing in this agreement concerning minimum insurance requirements shall reduce the Contractor’s liabilities or obligations under the indemnification provisions of this Agreement.

**9. CONFIDENTIALITY:** Contractor acknowledges:

- a. District may disclose to Contractor certain confidential information relating to, without limitation, the District’s past, present, and future research, marketing, development, or business activities (“Confidential Information”). Except as required by the duties under this Agreement, Contractor agrees that, until such time as the Confidential Information enters the public domain through no fault of Contractor, Contractor will never, directly or indirectly, use, disseminate, disclose, lecture upon, or publish articles concerning any of the Confidential Information disclosed to Contractor by or on behalf of District without the prior written consent of District. Such confidentiality shall survive the termination of this Agreement and will only be relieved by written consent of District.
- b. Upon expiration or termination of the Agreement or Contractor’s performance pursuant to this Agreement, Contractor agrees to return to District all copies of Confidential information, all drawings, documents, records, notebooks, disks, tapes, data residing or recorded in electronic media, and all other representations of confidential information, whether prepared by District, Contractor or others.

**10. PROPRIETARY RIGHTS/OWNERSHIP:**

- a. All work accomplished pursuant to this Agreement, tangible and intangible, will be the sole and exclusive property of District; and in addition to the obligations imposed above, Contractor will deliver all such work to District prior to expiration or termination of this Agreement or Contractor’s performance pursuant to this Agreement.
- b. Contractor agrees that all copyrightable material, inventions, improvements, developments and discoveries conceived, made, discovered or reduced to practice by Contractor solely, or in collaboration with others, during the period of this Agreement (i) relating in any manner to the business, research or development of District that Contractor may be directed to undertake, or (ii) which Contractor may become associated within work or in performing the services pursuant to this Agreement, or (iii) which are developed by Contractor using any supplies, facilities or Confidential Information of District are the sole property of District, and Contractor further agrees to grant to District any and all right, title and interest, of any kind or of all such copyrightable material, inventions, improvements, developments, and discoveries.
- c. Contractor assigns to the District any and all rights Contractor could have, may have, or does have, in the work or work product performed under this Agreement, and the District shall have all right, title, and interest in the name of the District and pursuant to Education Code section 72207. Contractor consents to the use of Contractor’s name in conjunction with the sale, use, performance, and distribution of the works for any purpose and in any medium. If Contractor desires to make use of any such District work for any purpose not related to this agreement,



Contractor must first secure prior written consent of District for work for such use. All copies of such Information in written, graphic or other tangible form shall be returned to the District upon termination of the Agreement. Information shall be kept confidential by Contractor, shall be used only in performing pursuant to this Agreement, and may be used for other purposes only upon prior written approval of the Chancellor or Designee.

11. **GOVERNING LAW:** This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of California, without regard to its conflict of laws rules, and in accordance to District's policies and regulations, including, but not limited to, Section 3A15 of the District's Board Policy, as follows:

**"3A15 Claims against the Kern Community College District:**

3A15A Any claims against the District for money or damages, which are not governed by any other statutes or regulations expressly relating thereto, shall be presented and acted upon in accordance with Title 1, Division 3.6, Part 3, Chapter 1 (commencing with Section 900) and Chapter 2 (commencing with Section 910) of the California Government Code.

3A15B Claims must be presented according to this policy as a prerequisite for filing suit against the District. Claims that are subject to the requirements of this policy include, but are not limited to, the following:

3A15B1 Claims by public entities, claims by the state department or agency, or by another public entity.

3A15B2 Claims for fees, salaries or wages, mileage or other expenses and allowances

3A15C The designated place for service of claims, lawsuits or other types of legal process upon the District is:

*The Office of the General  
Counsel 2100 Chester Avenue  
Bakersfield, California 93301  
(661) 336-5040*

12. **TERMINATION / NOTICES:** This Agreement may be terminated by either party with or without cause and for any or no reason upon (30) days' written notice to the other party addressed as follows:

If to Contractor, notice will be addressed to:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

If to District, notice will be addressed to:

Kern Community College District

c/o: Mike Giacomini, Chief Financial Officer

2100 Chester Avenue, Bakersfield, CA 93301

or to such other address as may be designated by the parties from time to time. Any written notice sent by registered U.S. mail and addressed in accordance with this section will be deemed to have been made and delivered seven (7) days following deposit into the U.S. mail. Contractor's obligations pursuant to this Agreement shall survive the termination of this Agreement.

**13. DISCLAIMER FOR RETIREES FROM STRS or PERS:** If a Contractor is a retired annuitant through STRS or PERS, Contractor's pension or retirement allowance may be impacted based upon service to the District as an independent contractor. Contractor understands it is his or her responsibility to contact his or her retirement system to determine the impact of providing Services to the District as an independent contractor. Contractor agrees that the District can in no way be responsible for the loss or diminution of the Contractor's retirement benefits based on the receipt of payment pursuant to this Agreement.

**14. NON-DISCRIMINATION/COMPLIANCE WITH DISTRICT RULES:** Contractor agrees that he/she/it will comply with all applicable Federal and California state anti-discrimination laws and regulations and agree not to unlawfully discriminate against any person, on the basis of race, color, age, ancestry, national origin, sex, religious creed, marital status, or physical or mental disability, or sexual orientation or any other category protected by law, including but not limited to, the California Fair Employment and Housing Act, beginning with Government Code Section 12940. Contractor also agrees to comply with the Board Policies and Administrative Procedures of the District.

**15. SEVERABILITY:** If any section, condition, provision, or covenant of this Agreement is held to be invalid or unenforceable, either in itself or as to any particular party, the remainder of this Agreement will continue to be in force unless it would be inequitable and inconsistent with the purpose of the Agreement to continue to do so.

**16. ASSIGNMENT:** Neither party may assign any rights, or transfer any obligations, under this Agreement, without the prior written agreement of the parties.

**17. ENTIRE AGREEMENT:** This Agreement contains the entire agreement of the parties and supersedes all prior or contemporaneous agreements, oral or written, with respect to the subject matter of this Agreement. This Agreement may not be amended, modified, revised or supplemented in any way, except in a writing signed by Contractor and District.

**18. FORCE MAJURE:** Neither party shall be responsible for performance of their respective obligations under this contract in the event of delays or failure in performance resulting from acts beyond the control of such parties. Such acts shall include, but not be limited to, Acts of God, labor disputes, civil disruptions, acts of war, epidemics, fire, electrical power outages, earthquakes or other natural disasters.

**19. FEMA CLAUSES:** District has received or may seek funding for this Agreement from the Federal Emergency Management Agency (FEMA). **FEMA Provisions Attachment A is only required if using FEMA funding.** If required, complete the FEMA Provisions Attachment A, in order to comply with federal requirements for such funding clauses in Attachment A to this Agreement are incorporated into this Agreement as if fully set forth herein.

**AGREED TO AND ACCEPTED:**

**CONTRACTOR:**

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Print Name:** \_\_\_\_\_

The following signatures provide authorization for the use of this hiring category.

**CAMPUS REPRESENTATIVES:**

**Initiator** (College representative with authority to initiate the request for engagement for Services to be rendered pursuant to this Agreement):

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Print Name:** \_\_\_\_\_

**Budget Manager** (Directors, Deans, etc. with approval authority under \$5,000):

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Manager** (Vice-Presidents, Presidents, etc. with approval authority over \$5,000):

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**CAMPUS REPRESENTATIVES:**

**Campus Director of Administration:**

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Campus Director of Human Resources:**

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**DISTRICT OFFICE REPRESENTATIVES:**

**Vice Chancellor, Human Resources:**

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

Ibrahim Ali

**Chief Financial Officer:**

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

Mike Giacomini