

**REQUEST FOR PROPOSAL**  
**INDEPENDENT AUDITORS**

**PART 1 - INFORMATION ABOUT MUSKEGON COMMUNITY COLLEGE (MCC)**

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| A) Muskegon Community College<br>221 S. Quarterline Road<br>Muskegon, MI 49442 | RFP Contact Person:<br>Rosemary Zink<br>Assoc. V.P. of Administration<br>(231) 777-0314<br>Rosemary.zink@muskegoncc.edu |
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B) Description of Services Required and Related Time Lines

NOTE: Firms submitting proposals must have recent experience (within five years) in providing audit services to a Michigan community college or four-year college/university, or otherwise be able to demonstrate the capacity to perform the work requested. This must be documented in fulfilling the requirements of Part II, Section B(2), and Part II Section B(3) of this document.

1. Audits are requested by the Muskegon Community College Board of Trustees. The initial audit period is for one year ending June 30, 2010. **Subsequent audits will be dependent on satisfactory completion of the June 30, 2010 audits.**
2. The following reports are to be prepared and furnished to the Board of Trustees for the fiscal year ending June 30, 2010. Opinion letters and the management letter must be addressed to the Chairperson of the Board of Trustees.
  - a. Audited financial statements for the college, including management letter. Copies required: 25; PDF required: 1
  - b. Reports required by the Office of Management and Budget under Circular A-133, Single Audit of Federal Programs. Copies required: 25; PDF required 1
3. The timelines for report completion are as follows:
  - a. The engagement period shall begin approximately April 1 with the interim audit procedures conducted during May or June. During this time, the audit firm may call a meeting with the Board of Trustees Finance Committee and management. The year end work will be conducted during September/October.

- b. The financial statements and Single Audit report will be presented to the Board of Trustees at its November 2010 meeting. This is generally held the third Wednesday of the month at 12:30 p.m. A study session is held the preceding Monday at 4:00 p.m. A representative from the audit firm is expected to be available at both of these times.

c) Information about Muskegon Community College

1. MCC is a public community college, a political subdivision of the state of Michigan, with a full-time equated student enrollment of approximately 4,000 and unduplicated head count of approximately 11,200. The College has an annual operating budget (general fund) of \$30.8 million and employs approximately 250 regular full and part time staff as well as a significant number of adjunct faculty and student assistants.
2. Datatel enterprise computing system processes internal and external transactions including payroll. The college's bookstore, food service, golf course and Information Technology operations are outsourced to independent operators.
3. The college's internal accounting records are maintained in a fund accounting format. Funds utilized include: General Fund, Auxiliary Operations, Expendable Restricted, Student Loan, Debt Service and Plant Funds.
4. The college issued \$9.985 million in General Obligation – Limited Tax Bonds in October 2003, for the purpose of constructing a Career Technical Center (CTC) and a Library/Technology addition. During 2009, the CTC was sold to the Muskegon Area Intermediate School District on a land contract. The Library/Technology addition is still owned and operation by Muskegon Community College.
5. The college issued \$9 million in General Obligation Bonds in 2005 for the completion of the Library/Technology addition and the renovation for a Student One Stop center.
6. Where possible, audit schedules and working papers will be prepared by college staff. College staff will also assist with financial statement preparation and the Schedule of Expenditures of Federal Awards.
7. College staff will be available to meet with firm representatives, if requested, to review current audit schedules and systems, prior to proposals being submitted.

## PART II - PROPOSAL FORMAT AND CONTENT FOR INDEPENDENT AUDITORS

- A) MCC will accept proposals for independent audit services until 4:00 p.m., EST January 12, 2010. Five (5) copies of the proposal are to be submitted to:
- Joseph Doyle  
Assoc. V.P. of Administration  
Muskegon Community College  
221 S Quarterline Road Room 400  
Muskegon, MI 49442
- B) Proposals must adhere to the following format, both in content and sequence. Proposals should be succinct, yet provide adequate detail for objective analysis of firms. By submitting a proposal, each firm certifies that it understands this RFP and has full knowledge of the scope, nature, quality, and quantity of the work to be performed, the detailed requirements of the services to be provided, and the conditions under which the services are to be performed. Each firm also certifies that it understands that any and all costs relating to preparation of proposals, including any time involved with oral presentations, will be the sole responsibility of the proposing firm.
1. **Firm Name and Address**, including local address, telephone number, name of contact person, and date of proposal.
  2. **Firm Statistics**
    - a) Size of firm (e.g. number of local CPAs, number of local partners).
    - b) Number of years the firm has been in business.
    - c) Indicate how many staff members will be assigned to the Muskegon Community College audits.
    - d) Identify the supervisors, partner, manager, and senior, who will conduct the college's audits.
    - e) Describe recent local and/or regional office audit experience related to colleges and universities, especially community colleges.
    - f) Explain your familiarity and experience with Federal financial aid programs, OMB Circular A-133 "Single Audit Act", and the Manual for Uniform Reporting for Michigan Public Community Colleges (2001).
    - g) Describe the local office's abilities to evaluate internal controls in a computerized environment.
    - h) Indicate experience with GASB reporting requirements.
  3. **Client References** – A minimum of three, but not more than six, shall be documented.
  4. **Fees** - State the maximum fee your firm proposes for the services described in Part I, Section B., detailing charges for both items. Indicate the maximum fee you propose for the subsequent four years (June 30, 2011 through June 30, 2014), and indicate the budgeted hours for each of the services.
  5. **Conclusion - Provide** a brief statement as to why your firm should be selected to provide audit services to Muskegon Community College.

### **PART III - CONTACTS, TIMING, AND ADMINISTRATIVE DETAILS**

#### **A) Contacts**

MCC specifically instructs all interested firms to restrict all questions regarding this RFP to written or e-mailed communications forwarded to the above named RFP Contact Person. All questions and concerns must be received no later than 2:00 p.m., January 6, 2010. MCC shall have a reasonable amount of time in which to respond to all questions and concerns; however MCC reserves the right to decline to respond to any question.

MCC may in its sole discretion respond in writing or by e-mail to written inquiries concerning this RFP, and may fax, e-mail, or mail via U.S. Postal Service its response to all parties recorded by MCC as having received a copy of this RFP. Only MCC responses that are made by formal written Addenda shall be binding. Any verbal responses or written interpretations or clarifications other than Addenda to this RFP shall be without legal effect. Any and all Addenda issued by MCC prior to the submittal deadline shall be and are hereby incorporated as a part of this RFP for all purposes.

Any interested party that receives this RFP by means other than directly from MCC is responsible for notifying the RFP Contact Person that it is in receipt of an RFP and shall provide the party's name, address, and the name, telephone number, fax number, and e-mail address of a contact person, in the event MCC issues Addenda to this RFP or provides written answers to questions.

#### **B) Timing**

1. Proposals must be submitted by 4:00 PM, EST, January 12, 2010.
2. Oral presentations by final candidates, if deemed necessary by MCC, will take place in January 2010.
3. Firms may be requested to address the College Board of Trustees Finance Committee during January 2010.
4. Audit firm appointed by the College Board of Trustees in January or February 2010.

#### **C) Administrative Details**

1. No change in maximum fees as stated in the proposal will be permitted.
2. The proposal must be signed and dated by a duly authorized firm representative.
3. MCC considers all information and documentation requested to be submitted in response to this RFP to be of a non-confidential and non-proprietary nature and therefore shall be subject to public disclosure. Firms are hereby notified that MCC strictly adheres to all statutes, court decisions, and the opinions of the Michigan Attorney General with respect to disclosure of public information.
4. Muskegon Community College reserves the right to reject any and all offers, to waive informalities and minor irregularities in offers received, and to request additional information from proposing firms.
5. MCC reserves the right to accept the proposal for services deemed to be in the best interests of MCC, not necessarily the lowest audit fee bid.
6. Separate invoices are to be submitted for each service.
7. Interim invoices will be paid upon approval by the . Assoc. V.P. of Administration – Finance.
8. Final payment will be made, upon approval of the Assoc. V.P. of Administration – Finance within 30 days of receipt of a final invoice as long as all the audit documents have been received by the college.

#### **PART IV - EQUAL OPPORTUNITY**

The Firm shall maintain policies of employment as follows:

The Firm shall not discriminate against any employee or applicant for employment because of race, religion, color, gender, national origin, age, height, weight, marital status, disability, sexual orientation, or political persuasion. The Firm agrees to post in conspicuous places available to employees and applicants for employment, notices setting forth the policies of non-discrimination.