1. **Request for Proposal**

Muskegon Community College Office of Financial Services seeks proposals from certified public accounting firms for annual audit and related professional services for fiscal years ending June 30, 2020 through June 30, 2024.

Sealed proposals will be received either by mail or personal delivery until **Friday, March 20, 2020 at 2:00 pm EST**. Proposals received after the specified time will not be considered. Proposals shall be sealed and plainly labeled on the outside of the envelope/box with “**Independent Audit Services**” along with the name of the firm submitting the proposal. It is the sole responsibility of the proposer to assure that their proposal is received by Muskegon Community College prior to the date and time specified. One (1) original and (5) identical copies should be submitted to the following address:

Muskegon Community College  
Attention: Mike Council, Purchasing Manager  
Financial Services- Room 1044  
221 South Quarterline Road  
Muskegon, MI 49442

**NOTICE:** Prospective proposers who have received this document from a source other than the Financial Services office should immediately contact the Financial Services office and provide their name and mailing address in order to ensure that amendments to the Request for Proposal or other communications are sent to them. Any prospective proposer who fails to provide the Issuing Office with this information assumes complete responsibility in the event that they do not receive communications from the Financial Services office prior to the closing date.
2. **Background on Muskegon Community College:**

Muskegon Community College is a public community college that offers 41 associate degree programs and 48 certificate programs. The college's main campus, located on a 111-acre campus in Muskegon, includes the Hendrik Meijer Library & Information Technology Center, the Bartels-Rode Gymnasium, the Frauenthal Foundation Fine Arts Center with the Overbrook Theater and Art Gallery, the Stevenson Center for Higher Education, the Science Center, the Health and Wellness Center, and the Art and Music Center. MCC also operates extension centers in Ottawa and Newaygo counties, as well as the Sturrus Technology Center in downtown Muskegon.

**SECTION II Scope of Work**

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.

1. Audits are requested by the Muskegon Community College Board of Trustees.

2. The following reports are to be prepared and furnished to the Board of Trustees. Opinion letters and the management letter must be addressed to the Chairperson of the Board of Trustees.

   a. Audited financial statements and supplemental schedules for the College, including management letter. Physical copies required: 10; PDF required: 1.
   c. Audited financial statements and supplemental schedules for the Foundation for Muskegon Community College. Physical copies required: 10; PDF required: 1.
   d. Form 990 for the Foundation for Muskegon Community College. Physical copies required: 1; PDF required: 1

3. Timelines for completion of reports are as follows:

   a. The engagement period shall begin approximately May 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 no later than its November meeting. This is generally held the third Wednesday of the month at 12:30 p.m. A representative from the audit firm is expected to be available at this time.
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 2,900 and unduplicated head count of approximately 6,900. The College has an annual operating budget (general fund) of $37.6 million and employs approximately 225 regular full and part time staff as well as a significant number of adjunct faculty and student assistants.

2. Colleague enterprise computing system processes internal and external transactions including payroll. The college's bookstore 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 Activities, Expendable Restricted, Plant, Retirement and Agency Funds.

4. Where possible, audit schedules and workpapers will be prepared by college staff. College staff will also assist with financial statement preparation and the Schedule of Expenditures of Federal Awards.

5. College staff will be available to meet with firm representatives, if requested, to review current audit schedules and systems, prior to proposals being submitted.
PROPOSAL FORMAT AND CONTENT FOR INDEPENDENT AUDITORS

A) MCC will accept proposals for independent audit services until 2:00 p.m., EST March 20, 2020. Six (6) copies of the proposal are to be submitted to:

Mike Council
Purchasing and Financial Service Manager
Muskegon Community College
221 S Quarterline Road Room 1044
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.
   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 five years (June 30, 2020 through June 30, 2024), 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.
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., March 20, 2020. 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.

B) Timing
1. Proposals must be submitted by 2:00 PM, EST, Friday, March 20, 2020.
2. Oral presentations by final candidates, if deemed necessary by MCC, will take place in April 2020. Firms may be requested to address the College Board of Trustees Finance Committee during April 2020.
3. Audit firm appointed by the College Board of Trustees in April 2020.

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. This proposal may not necessarily be 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 Vice President of Finance.
8. Final payment will be made, upon approval of the Vice President of 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.
INFORMATION AND INSTRUCTIONS

1. **Submission Requirements:** The complete original proposal must be submitted in a sealed package and received by March 20, 2020 at 2:00 p.m. EST.

2. **Interview:** A proposer may be required to make a presentation of their proposal. This will provide an opportunity to clarify or elaborate on the proposal, but will not, in any way provide an opportunity to change any fee amount originally proposed. If Muskegon Community College chooses to have presentations, they will schedule and notify the proposer(s) of the time and location of their presentation.

3. **Modifications:** In order to more fully meet the needs of the college, Muskegon Community College reserves the right to request that the proposer modify the proposal.

4. **Request for Additional Information:** The proposer shall furnish such additional information if Muskegon Community College may require.

5. **Acceptance/Rejection/Modification to Proposals:** Muskegon Community College reserves the right to negotiate modifications to proposals that it deems acceptable, reject any and all proposals, and waive minor irregularities in the procedures.

6. **Taxes:** Muskegon Community College is exempt from Federal, State, and Local Taxes and will not be responsible for any such taxes in connection with the award or performance of this contract.

7. **Evaluation/Award:** The evaluation and award of this bid shall be a combination of factors including but not limited to cost, professional competence, references and the correlation of the proposal submitted to the needs of the college, and any other factors considered to be in the college’s best interest. The bid will be awarded to the most responsible, responsive bidder whose proposal, conforming to this solicitation, will be most advantageous to the college, price and other factors considered.

8. **Equal Employment Opportunity:** It is the policy of Muskegon Community College to provide equal opportunities and not discriminate in enrollment, education, employment, public accommodations, activities or services on the basis of race, color, religion, sex, national origin, marital status, sexual orientation, political persuasion, disability, height, weight, age, or other prohibitive matters. It is the policy of the College to patronize only those firms and vendors that demonstrate a commitment to equal opportunity within their own enterprises and abide by Federal and State laws.
Other Requirements

In order to ensure a uniform review process and obtain the maximum degree of compatibility, it is required that the proposals be organized in the manner specified below.

1. **Title Page:** The proposer should identify the RFP subject, the name of the contractor, local address, telephone number, name and title of contact person and date of submission.

2. **Table of Contents:** Provide clear identification of the material by section and by page number.

3. **Company History:** Information related to the auditor’s qualifications and resources.
   a. Briefly describe your company’s history, number of employees and years in existence.
   b. Provide details of your company’s financial status and stability.

4. **Qualifications and Experience of Staff**

5. **References:** List at least three (3) client references. (See page 9)

6. **Required Forms:** Complete and sign all required forms (See page 10) and include a copy of your State of Michigan license.
IMPORTANT: This form must be returned with the bid proposal form.

1. Name of Company______________________________________________________________
   Address______________________________________________________________________
   Contact Person/Title___________________________________________________________
   Telephone Number________________________________________________________________

2. Name of Company______________________________________________________________
   Address______________________________________________________________________
   Contact Person/Title___________________________________________________________
   Telephone Number________________________________________________________________

3. Name of Company______________________________________________________________
   Address______________________________________________________________________
   Contact Person/Title___________________________________________________________
   Telephone Number________________________________________________________________

Authorized Signature___________________________________________________________ Printed Name and Title
I have carefully examined the Request for Proposal, Instructions, Terms and Conditions, Scope of Services, Bid forms and all other documents accompanying this proposal.

I propose to furnish the services specified in the Request for Proposal at the prices or rates quoted in my proposal. I agree that my proposal will remain firm for a period of sixty (60) days in order to allow Muskegon Community College adequate time to evaluate the proposals.

I certify that all information contained in this Request for Proposal is truthful to the best of my knowledge and belief. I further certify I am duly authorized to submit this proposal on behalf of the vendor/contractor and that the vendor/contractor is ready, willing and able to perform if awarded this bid/proposal.

I further certify that this bid/proposal is made without prior understanding, agreement, connection, discussion or collusion with any other person, firm or corporation submitting a bid/proposal for the same commodity or service; no officer, employee or agent of Muskegon Community College or of any other bidder/proposer interested in bid/proposal; and the undersigned executed this bidders/proposers certification with full knowledge and understanding of the matters contained and was duly authorized to do so.

Name of Vendor ____________________________________________

Signature _____________________________________________________________________

Name & Title ___________________________________________________________________

Mailing Address ________________________________________________

Telephone Number __________________________________________________________

E-mail Address _____________________________________________________________