



Vendor Services Department

Procurement
 1701 Mountain Industrial Boulevard
 Stone Mountain, Georgia 30083

REQUEST FOR PROPOSAL (RFP) 24-555 FINANCIAL AUDIT SERVICES

Schedule of Events

EVENT	DATE(S)	TIME	LOCATION
Solicitation Posts	Thursday, June 15, 2023		https://dekalbschoolsga.ionwave.net
Mandatory Pre-Proposal Conference (If applicable)	Not applicable	N/A	Via Microsoft Teams (registration required)
Mandatory Site Visit (If applicable)	Not applicable	N/A	N/A
IonWave Demo Virtual Session- (Optional)	Wednesday, June 21, 2023	10:00 AM	Via Microsoft Teams (registration required)
Deadline to Submit Questions (Q&A)	Monday, June 26, 2023	12:00 PM	solicitationquestions@dekalbschoolsga.org
Q&A Deadline Responses	Monday, July 3, 2023	4:30 PM	https://dekalbschoolsga.ionwave.net
Submission Deadline	Tuesday, July 11, 2023	2:00 PM	https://dekalbschoolsga.ionwave.net
Virtual Public Acknowledgement	Tuesday, July 11, 2023	3:00 PM	Via Microsoft Teams (Registration required)

SUBMISSIONS MUST BE RECEIVED ELECTRONICALLY VIA <https://dekalbschoolsga.ionwave.net>

DeKalb County School District Solicitation Contact Person:

Carla L. Smith, Vendor Services Executive Director

(678) 676- 0120 and/or email at solicitationquestions@dekalbschoolsga.org



1701 MOUNTAIN INDUSTRIAL BLVD, STONE MOUNTAIN, GEORGIA 30083

<https://dekalbschoolsga.ionwave.net/Login.aspx>

REQUEST FOR PROPOSAL

RFP 24-555

FINANCIAL AUDIT SERVICES

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DeKalb County School District (“DCSD”) extends this offer to submit a proposal for the possible purchase or lease of goods and/or services conforming to the following designated specifications, terms, and conditions. This solicitation will require DCSD Board of Education approval.

Format and Submission of Proposals

Submittal responses to this solicitation will be received electronically on the DeKalb County School District website at <https://dekalbschoolsga.ionwave.net/Login.aspx>.

The format requirements for RFP responses are designed to ensure uniformity in the responses, provide the information necessary to understand each offeror’s proposal, and facilitate an efficient and comprehensive evaluation of all responses. Proposals must comply with the specifications and detailed instructions stated in this RFP document, be signed by the certifying company official, and be presented to the DCSD Purchasing Department according to the detailed instructions stated in this document.

- RFP responses must be submitted electronically via <https://dekalbschoolsga.ionwave.net/Login.aspx>.
- Proposals must be presented in a PDF format. All attachments must be identified properly for easy recognition and association.
- Each page of the response must be numbered.
- Each proposal must contain a detailed Table of Contents and must be organized in the same order as the requirements are outlined in this RFP document. Each separate bullet point must be addressed individually. A response that does not adhere to a “point-by-point” format may be disqualified.
- Responses shall be organized simply and economically. Emphasis must be placed on completeness and clarity. Proposals that do not include all the required information may be disqualified.

All potential respondents must register as a vendor at <https://dekalbschoolsga.ionwave.net/Login.aspx>.

Time is of the essence. Specify your earliest _____ and latest _____ service commencement dates after receipt of award letter.

Approval by the DeKalb County Board of Education

Official approval by the DeKalb County Board of Education is required for this procurement. No contract shall be construed to be formed without the advance official approval of the DeKalb County Board of Education. **The successful offeror will be notified after DeKalb County Board of Education approval.**

Funding Provisions

No award or contract will be made if funding is not approved by the DeKalb County Board of Education.

Compliance with Requirements

Offeror must indicate below whether or not their proposal is in complete compliance with the stated requirements. If there are any deviations from these requirements, offeror must indicate in writing what the exact deviations are and what actual services will be provided. Attach and label additional sheets if necessary.

___ Proposal is in complete compliance with proposal requirements.

___ Proposal deviates from stated requirements as follows:

Cancellation

Awards, contracts, and extensions may be canceled for convenience by the DeKalb County School District (DCSD) at any time. In the event of termination of contract by DCSD, the DCSD will be responsible only for those services that have been delivered and accepted according to the RFP requirements. Any cancellation for convenience by DCSD shall be effective three (3) business days after receipt of the Notice of Cancellation for convenience from DCSD by the Offeror.

Fiscal Year Funding Implications

The fiscal year for DCSD begins July 1 and ends June 30. This solicitation and any resulting contract(s) may contain renewal and extension options. This solicitation, any resulting contract(s), and any renewal and extension options shall terminate absolutely without further obligation on the part of DCSD at the end of the fiscal year in which this solicitation was issued and at each June 30 renewal anniversary date thereafter unless the successful offeror is notified otherwise and agrees in writing to the exercise of renewal and extension options.

Payment to Successful Vendor(s)

Payment for goods and services will be made by electronic funds transfer (EFT). Vendor(s) doing business with DCSD are required to provide EFT payment information when registering as a DCSD vendor at:

<https://www.dekalbschoolsga.org/purchasing/>.

Rights Reserved

DCSD reserves the right to accept or reject any and/or all parts of responsive proposals received and/or to reject all proposals submitted. DCSD reserves the right to award any resulting contract in the manner that is in the best interest of and most advantageous to DCSD. DCSD reserves the right to waive any technicalities or minor irregularities in responses received and to award the contract in the most beneficial manner for DCSD. The decision of DCSD shall be final.

DCSD reserves the right to request and negotiate a "best and final" response from offerors.

Taxes

Purchases made by DCSD are not subject to federal, state, or local sales tax. A Sales Tax Exemption Certificate will be furnished upon request.

F.O.B. Delivery

All prices are to be F.O.B. delivery to various DCSD locations.

Estimated Quantities

The quantities shown in this RFP document are estimates, which are provided for your information. However, actual quantities purchased by DCSD may vary.

Exclusions of Trade Usages

This RFP contains all of the terms, conditions and obligations to which the parties agree, and shall not be modified, controlled, explained, supplemented or affected in any way by any usage of trade not expressly included in this agreement.

Conditional Proposals

Proposals that are conditional and/or in any way qualify or vary the terms of these instructions, conditions, and specifications shall be considered non-responsive and disqualified.

Offeror Failure

In the event services to be furnished by the successful offeror should for any reason fail to conform to the scope of work contained herein, DCSD reserves the right to reject the services and further reserves the right to terminate the contract.

Failure of the successful offeror to perform contracted services may also result in the removal of that offeror from doing business with DCSD for a period of not less than one year.

Georgia Open Records Act

All proposals submitted in response to DCSD solicitations may be subject to the Georgia Open Records Act, which permits any member of the public to inspect and/or copy documents prepared and maintained or received in the course of the operation of the public office or agency.

No Assignment of Award

The successful offeror may not assign the award or contract to or subcontract with another party without the express written permission of DCSD.

The Laws of the State of Georgia

This RFP and subsequent agreement are subject to the laws of the State of Georgia.

2 CFR 200.322(a)

§ 200.322 Domestic preferences for procurements.

- (a) As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a federal award, provide a preference for the purchase, acquisition, or use of goods products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, or other manufactured products).

Additional Terms

In the event an award is made to an offeror, the resulting contract shall not depart from this document unless agreed to in writing by DCSD and the successful offeror. DCSD shall not be bound by additional terms and conditions and/or extraneous language added to this document by offerors.

ALL SOLICITATIONS ISSUED BY DCSD ARE ADVERTISED IN THE LEGAL SECTION OF THE CHAMPION NEWSPAPER, (404) 373-7779, POSTED ON THE DCSD IONWAVE WEBSITE, AND POSTED IN THE TEAM GEORGIA MARKETPLACE'S GEORGIA PROCUREMENT REGISTRY. Offerors are solely responsible to review and make themselves aware of DCSD solicitations posted on the following website:

<https://dekalbschoolsga.ionwave.net/Login.aspx>

PART 1 BACKGROUND AND INFORMATION

A. Objectives

The DeKalb County School District (DCSD) is seeking proposals from highly qualified, capable, and professional entities with experience with K-12 school districts comparable to DCSD, to perform a comprehensive financial audit of DCSD financial accounts and records.

Awarded offeror shall provide services in accordance with the specifications, requirements and terms and conditions stated herein. Services shall include all labor, materials, tools, specialized equipment, supplies, trained personnel, insurance, travel, per diem, direct and indirect administrative costs, overhead, tolls, parking, fuel, lodging, all other cost and charges, and all things and services necessary to provide audit services in accordance with the requirements of this RFP. There shall be no add-on charges of any kind. DCSD reserves the right to make multiple awards.

B. General Information

DCSD is a metropolitan Atlanta public school system organized and existing under the Constitution and laws of the State of Georgia. DCSD is located in the fourth largest county in Georgia. DeKalb County is one of the most culturally diverse counties in the nation. DCSD has a student enrollment of approximately 100,000 students in pre-kindergarten through grade 12. With 139 schools and centers, DCSD educates the third largest pre-kindergarten through grade 12 student population in the State of Georgia. DCSD is the second largest employer in DeKalb County with over 15,500 full and part time employees.

DCSD is dedicated to giving every student the best possible education through an intensive core curriculum and specialized, challenging instructional and career programs. DCSD is striving to become the premier K-12 school system of choice and desires to significantly improve leadership, teaching, and student learning to fulfill its mission as an organization for public education.

DCSD includes approximately:

- 76 Elementary Schools
- 19 Middle Schools
- 22 High Schools
- 9 Start-up Charter Schools
- 2 Conversion Charter Schools
- 13 Specialized Learning Centers
- 6 Administrative Centers, and
- 5 Athletic Stadiums

Currently, DCSD has 113 Title I Schools (110 Schoolwide and 3 Targeted Assisted). DCSD's wide-area network connects instruction and administration sites to deliver technology and learning tools to every child. The main administrative offices are located at 1701 Mountain Industrial Boulevard, Stone Mountain, Georgia 30083. DCSD is governed by a seven-member Board of Education.

C. Procurement Process

The procurement will be on a formally advertised basis. Proposals must be responsive to all aspects of this RFP.

D. Addenda

It is the responsibility of offerors to frequently check for any addenda, questions, and answers posted on the Purchasing Bulletin Board on the DCSD website. Failure on the part of offerors to make themselves aware of and comply with addenda requirements will not relieve them of this obligation.

All posted addenda must be printed, signed by the offeror, and included in the offeror's RFP submission. Click on the following link to the Purchasing Bulletin Board:

<http://www.dekalbschoolsga.org/solicitations>

E. Proposal Contact Person

The assigned contact person for offerors is Carla L. Smith, Vendor Services Executive Director. Ms. Smith can be reached at (678) 676-0120 or by email to solicitationquestions@dekalbschoolsga.org.

F. Prohibited Contact(s)

Except with the consent of the proposal contact person, all offerors, including any persons affiliated with or in any way related to the offeror, are strictly prohibited from contacting DeKalb County Board of Education members and DCSD employees or consultants on any matter having to do in any aspect with this RFP, other than as provided herein. Any and all contacts with such persons associated with DCSD shall be in writing, in appropriate circumstances or cases, as directed by the contact person. Furthermore, no employee, officer, or agent of the DeKalb County Board of Education or DCSD may participate in the selection, award or administration of a contract if he or she has a real or apparent conflict of interest.

Board Member Communication with Prospective Vendors

Vendors shall not contact Board members individually for the purpose of soliciting a purchase or contract between the time a request for proposal is formally released and a recommendation is made by the administration to the Board. If a vendor violates this prohibition during this timeframe, consideration for the vendor for award shall be invalidated. Board members shall be notified of possible violations and actions taken.

G. Virtual Session

The DeKalb County School District Vendor Services department is hosting a virtual session on how to submit an electronic bid via IonWave. The virtual session will be held through Microsoft Teams on **Wednesday, June 21, 2023, at 10:00AM EST**.

Those who would like to attend the virtual session, must register no later than **Tuesday, June 20, 2023, by 4:00PM EST**, by sending an email to solicitationquestions@dekalbschoolsga.org. Please enter "VIRTUAL SESSION – RFP 24-555, Financial Audit Services" in the subject line of your email. An invitation will be sent via Microsoft Teams to those participants no later than **Wednesday, June 21, 2023, by 9:00AM EST**. (*Attendance is not mandatory.*)

H. Proposal Submission Deadline

Submittals responses to this solicitation will be received electronically on the DeKalb County School District website at <https://dekalbschoolsga.ionwave.net/Login.aspx>. **All potential offerors must register as a vendor at <https://dekalbschoolsga.ionwave.net/Login.aspx>.**

Proposals in response to this RFP must be received by the DCSD Vendor Services Procurement via IonWave no later than **2:00 pm, Tuesday, July 11, 2023**. Proposals received after the stated deadline will not be considered.

I. Virtual Public Acknowledgement

The public acknowledgment will be held virtually through **Microsoft Teams on Tuesday, July 11, 2023, at 3:00PM EST**. Those who would like to attend the acknowledgement, please register no later than **Monday, July 10, 2023, by 4:00PM EST**, by sending an email to solicitationquestions@dekalbschoolsga.org. Please enter "Public Acknowledgement - RFP 24-555 Financial Audit Services" in the subject line of your email. An invitation will be sent via Microsoft Teams to those participants no later than **Tuesday, July 11, 2023, by 10:00AM EST**.

J. Questions and Answers

It is intended that this RFP be adequate for any offeror to respond to DCSD's requirements. However, should offerors have questions, all questions shall be submitted electronically to solicitationquestions@dekalbschoolsga.org to include the **Solicitation Title** in the subject of the email. Questions submitted to any other mailbox, voice mail or e-mail address will not be considered for response. The deadline to submit questions is **Monday, June 26, 2023, 12:00 Noon**. Questions received after the deadline will not be considered. All questions received by Noon, **June 26, 2023**, shall be answered in writing and both the questions and answers will be posted to the following website on or before **Monday, July 3, 2023, 4:30 PM**. **Responses to questions will not be posted on official DCSD holidays.**

PART II

GENERAL REQUIREMENTS

A. OFFEROR PERFORMANCE

The successful offeror is required to perform and fulfill all the undertakings, covenants, terms, conditions, and agreements of this RFP document and any negotiated contract(s). Specifications contained herein and in the successful response will become contractual obligations, if an award ensues. Failure of the offeror to fully perform these obligations may result in the cancellation of the award and contract.

DCSD will look to the offeror and his/her identified personnel to coordinate and deliver the services described in this RFP. The services shall not be delegated to sub-offerors or assigned to any third party.

B. NEWS RELEASE

Any news release or publicity pertaining to any phase of this project must be cleared through the DCSD Executive Director of Communications.

C. Non-Discrimination

DCSD does not discriminate based on race, color, religion, sex, national origin, age, or disability in any of its employment practices, education programs, services or activities.

DCSD supports an open, fair, and impartial free-market system which maximizes competition and seeks to include all responsible businesses and to provide ample opportunities for business growth and development. Minority businesses are encouraged and given the opportunity to bid on various projects; however, all responses will be evaluated on the same criteria. It is not the intention or desire of DCSD to restrict or impede competition, nor to increase the cost of the work.

D. Drug-Free Workplace

By submission of a response to this RFP, the offeror certifies that he/she and his/her employees shall not engage in the unlawful manufacture, sale, distribution, dispensation, possession, or use of controlled substance or drugs during the performance of the contract.

E. Smoke-Free Workplace

By submission of a response to this RFP, the offeror certifies that he/she and his/her employees shall not use tobacco products on DCSD property at any time during the performance of this contract.

F. Costs Incurred

DCSD is not liable for any costs incurred by an offeror in preparing and/or submitting a response to this RFP or for any interview if requested. Any and all costs incurred by the offeror in preparing and/or submitting a response to this RFP and interviewing with DCSD (if requested) shall be the sole responsibility of the offeror and shall not be reimbursed by DCSD.

There is no guarantee of any offeror receiving an award as a result of submitting a response to this RFP.

G. Insurance

Certificate of Insurance and/or ACORD Form is required with solicitation submittal upon award. Upload this documentation under the Response Attachment tab via IonWave titled "Certificate of Insurance".

The DCSD Director of Risk Management sets insurance and indemnification requirements for each Solicitation.

Certificate of Insurance / Accord Form is required with solicitation submittal upon award. **Provision of Certificate of Insurance is a mandatory requirement.** Proposals submitted with certificates of insurance will be considered conditionally responsive to the insurance and indemnification requirement. Final award of this RFP will be contingent upon receipt within six (6) business days of request for insurance documentation complete with the following requirements and fully acceptable to the DCSD Risk Manager. No work will commence / no purchases will be made without the written statement of approval of insurance coverage from the DCSD Risk Manager. In the event the awarded offeror cannot produce insurance coverage acceptable to the Risk Manager within the time provided, DCSD reserves the right to award this solicitation to the first runner-up.

(1) The successful Offeror shall procure and maintain throughout the term of this agreement a policy or policies of insurance providing coverage as set forth below that shall protect the offeror and the Indemnitees (as defined in Part II, Section I of this RFP) from any claims for bodily injury, property damage, or personal injury which may arise out of offeror's operations under this agreement. The foregoing policies shall be obtained from insurance companies approved to do business in the State of Georgia and companies acceptable to DCSD. Offeror shall procure the insurance policy(ies) at the offeror's own expense and shall furnish to DCSD a certificate of insurance containing the following:

- (a) Name and address of authorized agent;
- (b) Name and address of insured;
- (c) Name of insurance company;
- (d) Description of coverage in standard terminology;
- (e) Policy period;
- (f) Policy Number;
- (g) Limits of liability;
- (h) Name and address of certificate holder;
- (i) Acknowledgment to the DCSD of notice of expiration or cancellation;
- (j) Signature of authorized agent;
- (k) Telephone number of authorized agent; and
- (l) Details of policy exclusions applicable to this agreement in comments section of insurance certificate.

All certificates evidencing primary and excess layers shall be renewed and kept current and up to date on an annual basis.

(2) Offeror is required to maintain the following insurance coverage during the term of this agreement:

(a) Workers Compensation Insurance in the amounts of the statutory limits established by The General Assembly of the State of Georgia. Offeror shall have the ability to self-insure its required workers' compensation coverage if offeror is an approved self-insurer in the State of Georgia.

(b) Commercial General Liability Policy, or equivalent coverage, to include products and completed operations liability and contractual liability. The Commercial General Liability Policy shall have dollar limits sufficient to insure that there is no gap in coverage between this policy and any excess or Commercial Umbrella Policy described below.

(c) Automobile Liability Policy to include but not be limited to liability coverage on any

owned, non-owned and hired vehicle used by offeror or offeror's personnel in the performance of this agreement. The Comprehensive Automobile Policy shall have dollar limits sufficient to insure that there is no gap in coverage between this policy and the excess or Commercial Umbrella Policy required under this agreement.

(d) Commercial Umbrella or Excess Liability Policy, which must provide the same or broader coverage than those provided for in the above Comprehensive General Liability and Business Auto Policies. Policy limits for the Commercial Umbrella or Excess Liability Policy shall have an annual occurrence and annual aggregate limit not less than \$2,000,000 per claim.

(e) Professional Liability or Errors & Omissions coverage with limits not less than \$2,000,000 per claim/\$2,000,000 aggregate. The deductible shall not exceed \$10,000 per claim.

(f) Under all coverage and certificates required hereunder, policies shall or be endorsed to include the following terms and conditions:

(i) All policies and coverage shall be on an "occurrence" not "claims made" basis (excepting (e) above)

(ii) The foregoing policies shall contain a provision that coverage afforded under the policies will not be canceled, or not renewed, allowed to lapse for any reason until at least thirty (30) days prior written notice has been given to DCSD.

(iii) Shall waive all right of subrogation against Indemnitees (as defined in Part II, Section I of this RFP) for losses arising out of this agreement.

(iv) A severability of interest or cross liability clause or endorsement applies to commercial general liability and excess liability policies.

(v) Certificates of Insurance showing such coverage to be in force shall be filed with DCSD prior to commencement or continuation of any work under this agreement.

(vi) All such coverage shall remain in full force and effect during the term and any renewal or extension thereof.

(g) Under coverage and certificates required under Sections 2(a), 2(b), (c), and (d) above, policies shall be endorsed to include the following terms and conditions:

(i) Minimum limits of \$1,000,000 per occurrence \$2,000,000 in the annual aggregate. Primary limits of coverage in the amount of \$1,000,000 per occurrence must be with insurers approved to conduct business in the State of Georgia. Excess or umbrella liability insurance may be placed with any insurer submitted by offeror, including captive or self-insured programs, with the prior written approval of DCSD.

(ii) Contractual liability coverage, specifically referencing this agreement and its Indemnity applies to liability assumed by the named insured.

(iii) Shall include Indemnitees as additional insured except on coverages (2) (a) and (2)(e).

(iv) Shall waive all right of subrogation against Indemnitees (as defined in Part II, Section I of this RFP) for losses arising out of this agreement.

(v) A severability of interest or cross liability clause or endorsement applies to commercial general liability and excess liability policies.

(vi) Shall be primary and not excess to any other coverage provided by or available to the Indemnitees (as defined in Part II, Section H of this RFP).

(h) Offeror shall require any and all subofferors performing work under this agreement to carry insurance of the types and with limits of liability as offeror shall deem appropriate and adequate for the work being performed. However, the obligations of the offeror to the Indemnitees assumed in Sections of Indemnification, and Insurance shall not be reduced or diminished by the standards set for the subofferors. Further, offeror agrees that their obligations to indemnify and insure the Indemnitees shall pertain to all losses arising out of the subofferor's acts or negligence in the same manner and to the same extent as if committed by the offeror. Offeror shall obtain and make available for inspection by DCSD, current certificates of insurance evidencing insurance coverage by such subofferors.

H. Indemnification

- 1) The successful offeror shall indemnify, defend, and hold harmless the DeKalb County School Board, the DeKalb County School District, DCSD, and their officials, officers, employees, agents, volunteers, and assigns (all of whom may collectively be referred to as "Indemnitees" throughout this RFP), from any and all claims, demands, suits, actions, legal or administrative proceedings, losses, liabilities, costs, interest, and damages of every kind and description, including any attorneys' fees and/or litigation and investigative expenses, for bodily injury, personal injury, (including but not limited to offeror's employees), or loss or destruction of property (including loss of use, damage or destruction of DCSD owned property) to the extent that any such claim or suit was caused by, arose out of, or contributed to, in whole or in part, by reason of any act, omission, professional error, fault, mistake, or negligence whether active, passive or imputed, of the offeror its employees, agents, representatives, or their employees, agents, or representatives in connection with or incidental to offeror's performance of the agreed-upon services regardless of whether such liability, claim, damage, loss, cost or expense is caused in part by an Indemnitee.
- 2) The successful offeror shall also indemnify, defend, and hold harmless the Indemnitees from any and all costs, expenses, claims, demands, rights, liabilities and causes of action inuring to offeror from events over which the Indemnitees exercise no control, such as Acts of God, strikes or government restrictions.

Offeror's obligation to indemnify any Indemnitee shall survive the completion, expiration, or termination of offeror's agreed-upon services for any reason.

I. Illegal Immigration Reform and Enforcement Act of

Upload this documentation under the Response Attachment tab via IonWave titled "IMMIGRATION SECURITY DOCUMENTATION".

The Illegal Immigration Reform and Enforcement Act of 2011 applies to and is a requirement for all DeKalb County School District solicitations for physical performance of services (i.e., public works contracts). **The Illegal Immigration Reform and Enforcement Act of 2011 does not apply to solicitations for items, commodities and products.**

Offerors must complete and/or have their subcontractors complete the following forms:

- 1) Immigration and Security Certification
- 2) Offeror E-Verify Affidavit

- 3) Contractor Affidavit (Contractor Only)
- 4) Subcontractor Affidavit (Subcontractor Only); and
- 5) Sub-Subcontractor Affidavit (Sub-Subcontractor Only)

The Immigration and Security Certification, the Offeror E-Verify Affidavit, the Contractor Affidavit, the Subcontractor Affidavit and the Sub-Subcontractor Affidavit are found on pages **35-40** of this solicitation document. The Immigration and Security Certification, the Offeror E-Verify Affidavit, the Contractor Affidavit, Subcontractor Affidavit and the Sub-Subcontractor Affidavit must be completed, notarized and submitted with your bid response.

I acknowledge the Illegal Immigration Reform and Enforcement Act of 2011 requirements for service providers and confirm by my signature below that the Immigration and Security Certification, the Contractor Affidavit, the Subcontractor Affidavit and the Sub-Subcontractor Affidavit are each completed, notarized and made a part of this solicitation response package. I also acknowledge that all items or services furnished to DCSD must comply with applicable federal and state immigration laws, and regulation.

_____ Please check here if the Illegal Immigration and Reform Act of 2011 **does not** apply to your solicitation, because it is one for items, commodities, or products. If this does not apply to any portion of the solicitation, then the Offeror is not required to complete the Contractor Affidavit, the Subcontractor Affidavit and the Sub-Subcontractor Affidavit (reference Attachment page).

J. Interviews

DCSD reserves the right to require offerors to participate in one or more interviews with DCSD board members and/or staff. Offerors must be prepared to discuss the salient points of their proposal within two (2) normal working days of being asked to participate in interviews. There are to be no presentations, individually or collectively, without such invitation.

K. Contract Terms

In the event DCSD determines that outsourcing these services are in its best interest, with the approval of the DeKalb County Board of Education, the successful offeror will be notified in writing. A contract confirming firm fixed price and other terms shall be signed by the parties. **Services will begin on or about September 2023. The initial contract duration shall be through June 30, 2024.** The contract may contain up to **four (4) one-year extension options** contingent upon DCSD's offer of such extension, the successful offeror's acceptance and the approval of the DeKalb County Board of Education to extend the contract. The contract is subject to the approval of the DeKalb County Board of Education and to fiscal year funding limitations. The contract price must be held firm for the entire term of the contract.

DCSD reserves the right to terminate any resulting contract for convenience. In the event of contract termination by DCSD, the DCSD will be responsible only for those services and deliverables that have been received and accepted. Any cancellation for convenience by DCSD shall be effective three (3) business days after receipt of the Notice of Cancellation for convenience from DCSD by the offeror. Non-performance of contract terms shall give sufficient cause for DCSD to cancel the contract. Non-performance shall be construed to include, but is not limited to, failure of the offeror to deliver equipment or perform services in the time specified or in the manner required.

A contract is attached which includes all of the terms and conditions that the offeror must affirm and comply. **Refer to Attachment I, Standard Form Agreement for Non-Capital Professional Services.** Please review DCSD's attached contract terms and conditions prior to submitting a response to this RFP. Offerors should plan on the contract terms and conditions attached to this RFP being included in any award as a result of this RFP. Therefore, all costs associated with complying with these requirements should be included in any pricing quoted by the offeror.

L. Permits and Applicable Laws

By submitting a proposal, offeror acknowledges its acceptance of the RFP specifications and the contract terms and conditions without change except as otherwise expressly stated in the submitted proposal.

If an offeror takes exception to a contract term or provision, the offeror must state the reason for the exception and state the specific contract language it proposes to include in place of the provision. Any exceptions to the contract must be submitted as an attachment to the offeror's response. Proposed exceptions must not conflict with or attempt to preempt mandatory requirements specified in the RFP.

Offerors shall at their own expense obtain all necessary permits, certifications, and licenses and shall comply with all applicable local, state, and federal laws, ordinances, rules, and regulations necessary to the full execution of the requirements stated herein. Offerors shall maintain all such permits, licenses, certifications, and compliances in a current status throughout the course of the contract. Offerors shall submit copies of permits, licenses, and certifications evidencing proof of the aforementioned immediately upon request of DCSD. Offerors shall be in compliance with registration with the Georgia Secretary of State's office as applicable.

M. Infringement

Offeror shall fully indemnify Indemnitees against any claims of infringement of any patent, copyright, trade secret, trademark, or other intellectual property rights related to the offeror's response to this RFP or services performed upon contract award. Offeror's obligation to indemnify any Indemnitee shall survive the completion, expiration, or termination of offeror's agreed-upon services for any reason.

N. Ownership Rights

DCSD shall retain ownership rights to the contents of all documents, supporting literature, and data submitted by offerors to this RFP.

O. Non-Collusion

Upload this documentation under the Response Attachment tab via IonWave titled "NON-COLLUSION"

Offerors shall fully certify that they, as individuals or as officials of a business entity, have not entered into any agreement, participated in collusion, or otherwise taken any action in restraint of free and competitive responses to this RFP. Further, offerors guarantee that their response is not made in conjunction with or on behalf of another party and that they have not been directly or indirectly induced in any manner or taken any action to result in a restriction of trade or in an unfair advantage.

P. Conflict of Interest

Upload this documentation under the Response Attachment tab via IonWave titled "Conflict of Interest".

Offeror shall use its best efforts to disclose with their proposal the name of any officer, director, or agent who also is a DCSD employee, agent, representative, contractor, immediate family member (spouse, child, sibling, or parent or the spouse of a child, sibling or parent) or DeKalb County Board of Education member. Offerors shall also disclose the name of any DCSD employee, agent, representative, contractor, immediate family member or board member who owns, directly or indirectly, an interest in five percent or more in the Offeror's company or any of its branches. In the event the Offeror was aware of a conflict of interest prior to the award of the contract and did not disclose the conflict DCSD may, at its discretion, terminate the contract for default. The Offeror further agrees that, if after award, a conflict of interest is discovered, an immediate and full disclosure in writing must be made to the DCSD Purchasing Department which must include a description of the action which the Offeror has taken or proposes to take to avoid or mitigate such conflicts. If a conflict of interest is determined to exist, DCSD may, at its discretion, cancel the contract. Offerors shall certify that their response to this RFP is impartial, at arms-length, and free of any conflict of interest at this time, unfair advantage, or personal benefit to any DCSD official.

Q. Financial Stability

Upload this documentation under the Response Attachment tab via IonWave titled “FINANCIAL STATEMENTS”.

1. Offerors shall provide a copy of their company’s audited financial statements for the previous two (2) years – **2021 and 2022**.
2. Indicate here if your company is publicly traded or not publicly traded:
My company is publicly traded. /
My company is not publicly traded. /
3. If your company is a publicly traded company, provide a copy of your company’s annual report for the previous two (2) years – **2021 and 2022**.
4. List all civil and criminal proceedings your company has been the subject of, or named a party in, and provide the outcome of those proceedings. This list should include any lawsuits, administrative actions, or litigation to which your company is currently a party or has been a party. Please explain the basis for all claims, your response to those claims and state whether a settlement was reached, or a judgment entered.
5. State whether your company, or any affiliate currently or previously associated with your company, has ever filed a petition in bankruptcy, taken any actions with respect to insolvency, reorganization, receivership, moratoriums, or assignment for the benefit of creditors, or otherwise sought relief from creditors.
6. State whether your company was the subject of any order, judgment or decree not subsequently reversed, suspended, or vacated by any court permanently enjoining your company from engaging in any type of business practice.

R. No Obligation/No Award Guaranteed/Cost to Propose

Upload this documentation under the Response Attachment tab via IonWave titled “NO OBLIGATION”.

This RFP does not commit DCSD to contract with any offeror to this RFP. There is no guarantee of any offeror receiving an award or contract as a result of submitting a response to this RFP. The contract, if any, will be awarded to the offeror whose proposal offers the best value to DCSD in meeting the required scope of work described herein, if the appropriate funds are available and the contract is approved by the DeKalb County Board of Education. No obligation or commitment is incurred by the DeKalb County Board of Education from the receipt of any proposal, marketing materials, or presentations. There is no guarantee that any offeror will receive an award as a result of submitting a proposal. Any/all costs incurred by the offeror in preparation and submission of this proposal are the sole responsibility of the offeror. Expenses incurred by the offeror will not be reimbursed by DCSD or become a reason for contracting with the offeror.

S. Confidentiality and Non-Disclosure

Information made available to offerors by DCSD shall be used only for purposes related to responding to this RFP and shall not be used for any other purpose without the express written permission of DCSD.

Offerors to this RFP unequivocally agree to assume responsibility for protecting and safeguarding the confidentiality of DCSD records that are not public information. Such information may include but is not limited to student and human resource file contents.

T. Business License

Upload this documentation under the Response Attachment tab via IonWave titled “BUSINESS LICENSE”.

Offerors shall submit with their proposal, a copy of their valid company business license. If the offeror is a Georgia corporation, offeror shall submit a valid county or city business license. If the offeror is not a Georgia corporation, offeror shall submit a certificate of authority to transact business in the state of Georgia and a copy of their valid business license issued by their home jurisdiction. If offeror holds a professional certification which is licensed by the state of Georgia, offeror shall submit a copy of their valid professional license. Any license submitted in response to this requirement shall be maintained by the offeror for the duration of the contract.

U. Protest Process

This section describes the mandatory administrative procedure whereby Offerors submitting sealed competitive bids/proposals (hereinafter referred to as “bidders”) to DCSD for proposals worth \$100,000 or more may challenge the solicitation process, and whereby bidders/Offerors on sealed competitive bids directly related to Vendor Services for proposals worth \$100,000 or more, may challenge contract awards.

1. **Protests.** A bidder may file a written protest challenging DCSD’s compliance with applicable procurement procedures subject to the bidder’s compliance with the provisions outlined below. Any such written protest will be resolved in accordance with these provisions:
 - a) appropriate identification of the solicitation;
 - b) a statement of reasons for the protest;
 - c) supporting exhibits, evidence, or documents to substantiate any claims unless not available within the filing time (in which case the Offeror must proceed to file the protest during the filing period identified below but state the expected availability of the material); and the desired remedy.
2. **Types of Challenges.** Any bidder interested in and capable of responding to a competitive solicitation may file a protest with respect to the competitive solicitation process including, but not limited to, a challenge to specifications or any events or facts arising during the solicitation process. Any bidder submitting a timely bid/proposal in response to a competitive solicitation may file a protest with respect to DCSD’s intended or actual contract award including, but not limited to, events or facts arising during the evaluation and/or negotiation process.
3. **Form of Protest.** At a minimum, the written protest must include the following:
 - a) the name and address of the protestor;
 - b) appropriate identification of the solicitation;
 - c) a statement of reasons for the protest;
 - d) supporting exhibits, evidence, or documents to substantiate any claims unless not available within the filing time (in which case the Offeror must proceed to file the protest during the filing period identified below but state the expected availability of the material); and the desired remedy.

DCSD, at its discretion, may deem issues not raised in the initial protest as waived with prejudice by the protesting Offeror.

4. **Filing Protests.** A protest is considered to be properly filed when it is in writing, signed by a company officer authorized to sign contracts on behalf of the Offeror, and is received by the Vendor Services. The protest may be sent by any of the following means:

MAIL: Attention: Carla Smith
Executive Director
DeKalb County School District
Vendor Services/ Procurement
1701 Mountain Industrial Boulevard
Stone Mountain, Georgia 30083
Email: solicitationquestions@dekalbschoolsga.org

The Offeror must observe the following deadlines when filing a protest:

Type of Protest	Protest Filing Deadline
Challenge to Competitive Solicitation Process	Two (2) business days prior to the closing date and time of the solicitation as identified on the Invitation to Bid.
Challenge to an Intended or Actual Contract Award	In the event DCSD posts a Notice of Intent to Award ("NOIA"), the protest must be filed within ten (10) calendar days of the date the NOIA is posted.
	In the event DCSD does not post a NOIA, the protest must be filed within ten (10) calendar days of the date the Notice of Award ("NOA") is posted.

If a bidder fails to file a protest by the applicable deadline, such failure shall be deemed as a waiver with prejudice of any grounds the bidder may have for protest.

5. Stay of procurement during protest review.

When a protest challenging the competitive solicitation process has been timely filed at least two (2) business days prior to the closing date and time, the solicitation shall not close until a final decision resolving the protest has been issued, unless the facilities management department makes a written determination that the closing of the solicitation without delay is necessary to protect the interests of DCSD.

When a protest challenging an intended contract award has been timely filed, DCSD shall not proceed to actual contract award unless the **Vendor Services Department** makes a written determination that the issuance of a contract or performance of the contract without delay is necessary to protect the interests of DCSD. If it is determined that it is necessary to proceed with contract performance without delay, the bidder/Offeror with this contingent contract may proceed with performance and receive payment for work performed in strict accordance with the terms of the contract. The provisions of this paragraph are not applicable to a protest pertaining to events or facts arising during the solicitation process.

6. Protest Resolution.

The Vendor Services Department shall review and issue a written decision on the protest within seven (7) business days. This decision shall be deemed final. Available remedies for sustained protests are as follows:

- If a protest is sustained prior to the closing date and time of the solicitation, available remedies may include, but are not limited to, the following: modification of the solicitation document including, but not limited to, specifications and terms and conditions; extension of the solicitation closing date and time (as appropriate); and cancellation of the solicitation.
- If a protest of the intended/actual contract award is sustained, available remedies may include but are not limited to, the following: revision or cancellation of the NOIA/NOA, re-evaluation and re-award, or re-solicitation with appropriate changes to the new solicitation.

7. Costs

In no event shall a bidder be entitled to recover any costs incurred in connection with the solicitation or protest process, including, but not limited to, the costs of preparing a bid/proposal, the costs of participating in the protest process, or any attorney fees.

PART III SCOPE OF WORK

A. Purpose/Project Overview

The DeKalb County School District (DCSD) is seeking proposals from highly qualified, capable, and professional entities with experience with K-12 school districts comparable to DCSD, to perform a comprehensive financial audit of DCSD financial accounts and records.

The purpose of the RFP is to solicit complete proposals in accordance with the Proposal Response Format listed in the RFP, from vendors with expertise in providing high-quality financial audit services for large public-school districts. Therefore, experience with successful management of similar projects is integral to this project's success.

This RFP is designed to provide interested vendors with sufficient basic information to submit proposals meeting minimum requirements but is not intended to limit a proposal's content or exclude any relevant or essential information. Respondents are at liberty and are encouraged to expand upon the specifications to provide further evidence of service capability under any proposed agreement. Proposals will be evaluated, and each requirement will be scored.

DeKalb County School District reserves the right to reject all proposals or waive any non-statutory informality. The DCSD further reserves the right to make the contract award deemed by the DeKalb County School District Board of Education to be in the best interest of the district regardless of the selection committee's evaluation and scoring. The Board's decision to accept or reject the contract will be final. Upon completion of the process and selection, DeKalb County School District will assume ownership of all materials provided as part of the proposal.

DeKalb County School District will not be liable for any costs proposers may incur in the preparation or presentation of this proposal.

Awarded offeror shall provide services in accordance with the specifications, requirements and terms and conditions stated herein. Services shall include all labor, materials, tools, specialized equipment, supplies, trained personnel, insurance, travel, per diem, direct and indirect administrative costs, overhead, tolls, parking, fuel, lodging, all other cost and charges, and all things and services necessary to provide in accordance with the requirements of this RFP. There shall be no add-on charges of any kind.

DCSD reserves the right to make multiple awards. DCSD at its discretion, determines the criteria and process whereby bids are evaluated and awarded. No damages shall be recoverable by any challenger as a result of these determinations or decisions by DCSD.

Respondents are strongly encouraged to carefully read the entire request for proposals.

B. Project Scope of Work

All financial audit services provided must comply with all Federal, State of Georgia, and Local regulations and laws. Proposals submitted shall indicate if the company agrees to meet or exceed the following performance specifications and shall provide any exceptions regarding the following:

A. AUDIT REQUIREMENTS

The auditor will perform an audit of the financial accounts and records covering the FY 2023 period (July 1, 2022, through June 30, 2023) for the purpose of expressing an independent auditor's opinion regarding the fair presentation of DCSD's basic financial statements. Additional periods if renewal is exercised are FY 2024 (July 1, 2023, through June 30, 2024), FY 2025 (July 1, 2024, through June 30, 2025), FY 2026 (July 1, 2025, through June 30, 2026), and FY 2027 (July 1, 2026, through June 30, 2027). The audit should ensure compliance with applicable legal provisions in accordance with auditing standards generally accepted in the United States of America, promulgated by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The audit should be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

The Single Audit shall be performed in accordance with American Institute of Certified Public Accountants (AICPA) Standards, Government Auditing Standards, and the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG) Subpart F.

B. AUDIT OBJECTIVES

The audit shall be designed to accomplish the following objectives:

1. To determine whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining information, and respective changes in financial position and the budgetary comparisons of the applicable major governmental funds in conformity with accounting principles generally accepted in the United States of America. In addition, to determine whether the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole. In addition, to determine whether the financial statements presented as supplementary information present fairly, in all material respects, the respective financial position of each of the government's nonmajor governmental funds and the respective changes in financial position thereof in conformity with accounting principles generally accepted in the United States of America.

2. To obtain an understanding of the five (5) components of internal control that is sufficient to assess the risks of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. Because an audit of a government's financial statements is based on opinion units, the auditor's consideration of internal control in assessing the risks of material misstatement should address each opinion unit. The auditor should obtain a sufficient understanding by performing risk assessment procedures to (a) evaluate the design of controls and (b) determine whether they have been implemented. The auditor should use such knowledge to identify types of potential misstatements; consider factors that affect the risks of material misstatement; and design tests of controls, when applicable, and subsequent procedures. In acquiring an understanding of and assessing internal control, the auditor should consider computer controls as well as the controls over manual portions of the system.

3. To plan and perform the audit to obtain reasonable assurance about whether the financial statements, including note disclosures, are free of material misstatement, whether caused by error or fraud, and material misstatements arising from illegal acts that have a direct and material effect on the determination of financial statement amounts. Illegal acts are defined in auditing standards as violations of laws or governmental regulations. Although not explicitly stated in auditing standards, the phrase “laws and governmental regulations” generally has been interpreted to implicitly include the provisions of contract and grant agreements. U.S. Auditing Standards – AICPA (Clarified) AU-C Section 250 paragraph .14 requires the auditor to consider laws and regulations that are generally recognized by auditors to have a direct and material effect on the determination of financial statement amounts. The auditor’s responsibility to detect and report misstatements resulting from illegal acts having a direct and material effect on the determination of financial statement amounts is the same as that for misstatements caused by error or fraud. In addition, the auditor should be aware of the possibility that illegal acts that may, in particular circumstances, be regarded as having material but indirect effects on financial statements may have occurred. If specific information comes to the auditor’s attention that provides evidence concerning the existence of possible illegal acts that could have a material indirect effect on the financial statements, the auditor should apply audit procedures specifically directed to ascertaining whether an illegal act has occurred.

4. To provide reasonable assurance of detecting material misstatements that result from violations of provisions of contracts or grant agreements that could have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives. If specific information comes to the auditor’s attention that provides evidence concerning the existence of possible violations of provisions of contracts or grant agreements that could have a material indirect effect on the financial statements, the auditor should apply audit procedures specifically directed to ascertaining whether such violations have occurred. If during the course of the audit, auditors become aware of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives, the auditor should apply audit procedures specifically directed to ascertain the potential effect on the financial statements or other financial data significant to the audit objectives.

5. To evaluate whether DCSD has taken appropriate corrective action to address findings and recommendations from previous engagements that could have a material effect on the financial statements or other financial data significant to the audit objectives. Auditors should use this information from previous engagements in assessing risk and determining the nature, timing, and extent of current audit work, including determining the extent to which testing the implementation of the corrective actions is applicable to the current audit objectives.

6. To ensure audit documentation is prepared in sufficient detail to provide a clear understanding of the nature, timing, and extent of auditing procedures performed to comply with generally accepted government auditing standards and other applicable standards and requirements; the results of the audit procedures performed, and the audit evidence obtained; the conclusions reached on significant matters; and that the accounting records agree or reconcile with the audited financial statements. Auditors should also document, before the audit report is issued, evidence of supervisory review of the work performed that supports findings, conclusions, and recommendations contained in the audit report.

7. To determine whether DCSD complied with laws, regulations, and the provisions of contracts or grant agreements pertaining to federal awards that may have a direct and material effect on each major program.

With regard to internal control over compliance, the auditor is required to do the following (in addition to meeting the requirements of Government Auditing Standards): (1) perform procedures to obtain an understanding of internal control over federal programs that is sufficient to plan the audit to support a low assessed level of control risk for major programs, (2) plan the testing of internal control over major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program, and (3) perform tests of internal control (unless the internal control is likely to be ineffective in preventing or detecting noncompliance).

8. To determine whether DCSD complied with Federal statutes, regulations, and the terms and conditions of Federal awards that may have a direct and material effect on each of its major programs. With regard to internal control over compliance, the auditor is required to do the following (in addition to meeting the requirements of Government Auditing Standards): (1) perform procedures to obtain an understanding of internal control over federal programs that is sufficient to plan the audit to support a low assessed level of control risk for major programs, (2) plan the testing of internal control over major programs to support a low assessed level of control risk for the assertions relevant to the compliance requirements for each major program, and (3) perform tests of internal control (unless the internal control is likely to be ineffective in preventing or detecting noncompliance).

9. To verify and test expenditures of DCSD's Education Special Purpose Local Option Sales Tax proceeds. In accordance with the Official Code of Georgia Annotated, §48-8-121, a schedule shall be included in each annual audit which shows for each project in the resolution or ordinance calling for imposition of the Education Special Purpose Local Option Sales Tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years, and amounts expended in the current year. The auditor shall verify and test expenditures sufficient to provide assurance that the schedule is fairly presented in relation to the financial statements.

- C. ***The audit must be conducted to meet the requirements of the Georgia Department of Audits and Accounts.*** Acceptance of the auditor's report by the Georgia Department of Audits and Accounts is an essential obligation of the firm conducting the audit.

D. REPORTING AND DELIVERY REQUIREMENTS

The auditor will prepare the required audit reports including those required by Government Auditing Standards and Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Grant Guidance (UGG)) Subpart F.

1. Standard report on the financial statements

Reference should be made that the audit was conducted in accordance with generally accepted government auditing standards. In the same or in separate report(s), the auditor should include a description of the scope of the auditor's testing of internal control over financial reporting and compliance with laws, regulations, and provisions of contracts or grant agreements. Auditor should state in the report whether the tests performed provided sufficient, appropriate evidence to support an opinion on the effectiveness of internal control over financial reporting and on compliance with laws, regulations, and provisions of contracts or grant agreements. When the auditor reports separately (including separate reports bound in the same document) on internal control over financial reporting and on compliance with laws and regulations and provisions of contracts or grant agreements, they should state in the financial statement audit report that they are issuing those additional reports.

The auditor's report on the financial statements should include an opinion, or disclaimer of opinion, as to whether the Education Special Purpose Local Option Sales Tax Proceeds Schedule is presented fairly in all material respects in relation to the financial statements taken as a whole.

(Note that since the EPLOST schedule is issued separately from the audited financial statements, the language above should be modified to refer to the auditor's report on ESPLOST prepared in accordance with the U.S. Auditing Standards – AICPA (Clarified) AU-C Section 725.

2. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

The report should include a description of the scope of the auditor's testing of internal control over financial reporting and compliance with provisions of laws, regulations, contracts, or grant agreements. The auditor should report, as applicable to the objectives of the audit, and based upon the audit work performed, (1) significant deficiencies and material weaknesses in internal control; (2) instances of fraud and noncompliance with provisions of laws and regulations that have a material effect on the audit and any other instances that warrant the attention of those charged with governance; and (3) noncompliance with provisions of contracts or grant agreements that has a material effect on the audit; (4) abuse that has a material effect on the audit.

This report should include an opinion (or disclaimer of opinion) on whether the auditee complied with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program, and where applicable, refer to the separate schedule of findings and questioned costs. The report on internal control related to major programs should describe the scope of testing of internal control and the results of the tests and, where applicable, refer to the separate schedule of findings and questioned costs.

3. Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with UGG Subpart F.

This report should include an opinion (or disclaimer of opinion) on whether the auditee complied with Federal statutes, regulations, and the terms and conditions of Federal awards which could have a direct and material effect on each major program, and where applicable, refer to the separate schedule of findings and questioned costs. The report on internal control related to major programs should describe the scope of testing of internal control and compliance and the results of the tests and, where applicable, refer to the separate schedule of findings and questioned costs.

In accordance with UGG Subpart F Section 200.515(a), the auditor's report(s) may be in the form of either combined or separate reports. The auditor's report(s) shall include an opinion (or disclaimer of opinion) on whether the financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles and an opinion (or a disclaimer of opinion) on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements taken as a whole. Auditors should follow the guidance contained in the American Institute of Certified Public Accountants' Audit Guide: Government Auditing Standards.

4. In accordance with UGG Subpart F Section 200.515(d), a schedule of findings and questioned costs is required and should include the following three sections: (1) a summary of the auditor's results; (2) findings related to the financial statements that are required to be reported in accordance with generally accepted government auditing standards; and (3) findings and questioned costs for federal awards.

E. In determining the District's compliance with state and federal requirements, the following publications shall be used:

1. Financial Management for Georgia Local Units of Administration, published by and available through Georgia Department of Education Department of Financial Review.
2. Title 2 U.S. Code of Federal Regulations Part 200 (Uniform Guidance)
3. For those Federal programs which are not listed in the Compliance Supplement, a review of grant awards, contracts and Federal Regulations will be required to identify compliance requirements.
4. All other applicable requirements not specifically stated above.

F. The audit shall conform to the standards as set forth in these publications:

1. Title 2 U.S. Code of Federal Regulations Part 200 (Uniform Guidance)
2. Generally Accepted Auditing Standards, developed by the American Institute of Certified Public Accountants (AICPA).
3. Government Auditing Standards, United States Government Accountability Office, developed by the Computer General of the United States (2018).
4. Audits of State and Local Governmental Units, AICPA Audit and Accounting guide prepared by the AICPA.
5. The Single Audit Act of 1984 and the Single Audit Act Amendments of 1996 and subsequent amendments.
6. Uniform Grant Guidance Subpart F
7. Any amendments and/or revisions to the above-mentioned standards, administrative requirements or new pronouncements by authoritative bodies shall be implemented accordingly.
8. All other applicable standards not specifically stated above.

G. Agreement shall be made to utilize DCSD's staff to perform work of an assisting nature, consistent with generally accepted auditing standards, whenever qualified DCSD employees are available. The managing auditor shall meet the Chief Financial Officer and Comptroller prior to June 30th of each year to plan the utilization of this assistance.

H. The audit field work and field work review shall be completed no later than November 15th of each year.

I. The final auditor's ACFR review and all auditor's changes shall be submitted to DCSD no later than December 5th of each year.

J. Following the completion of the audit of the fiscal year's financial statements, the managing auditor shall formally present the following reports to the DeKalb County Board of Education:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
3. Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with UGG Subpart F.

M. In accordance with UGG Subpart F Section 200.515(d), a schedule of findings and questioned costs is required and should include the following three sections: (1) a summary of the auditor's results; (2) findings related to the financial statements that are required to be reported in accordance with generally accepted government auditing standards; and (3) findings and questioned costs for federal awards.

N. A management letter shall be submitted to the Board each year to identify management weaknesses observed, assess their effects on financial management and propose initial steps toward correction. Responses to these comments by the affected division, department and program heads shall be included in the letter. A draft of this letter shall be submitted to the Chief Financial Officer no later than December 5th of each year.

O. Auditors are required to make an immediate, written report to the DeKalb County Board of Education of all irregularities and illegal acts of which they become aware.

P. Assistance and guidance shall be provided to DCSD's staff in obtaining the Certificate of Achievement for Excellence in Financial Reporting awarded by the Government Finance Officers Association and the Certificate of Excellence in Financial Reporting by School Systems awarded by the Association of School Business Officials. It is the intent of DCSD to publish an annual comprehensive financial report containing the auditor's statements in order to obtain these two prestigious certificates.

Q. Audit working papers shall be made available upon request to the Georgia Department of Audits and Accounts, the Georgia State Department of Education, the Governmental Accountability Office (GAO) and any other state or federal audit agency. The working papers shall be retained for a period of seven (7) years from the date of the audit report unless the auditor is notified, by any of the above-named agencies, in writing, to extend the retention period.

C. Company Profile

Offerors to this Request for Proposal are required to demonstrate, and include with their submissions to this RFP, a full and complete company profile, to include, but not be limited to: the date of establishment, mission statement, type and confirmation of company's legal entity form, company's organizational structure/chart, principals' names and titles, company size in relation to industry, number of employees, company history, financial position, and all relevant current and past experience on similar projects, including the company's overall experience in **financial audit services**.

Provide your business solutions, background information, history, mission, business partners, core business solutions and services offered, organizational structure, number of employees, and operation locations.

D. References

Offeror must provide the names and contact phone numbers of at least three (3) current clients, preferably clients comparable to DCSD, for whom the offeror is providing or has provided **Financial Audit Services**. Refer to Attachment C – Offeror's Reference Form. **References will be contacted.**

E. Brochures, Catalogs, Manuals, Websites, Literature

In addition to the formal response to this RFP, all offerors are encouraged to submit brochures, catalogs, manuals, website materials, industry literature, DVD's and any other marketing and informational media which will support and enhance their submission value.

F. Added Value

Offerors are encouraged to describe in detail all added value or additional services or benefits available and offered at no cost to DCSD in their RFP responses. Attach and label as "**ADDED VALUE.**"

G. Evaluation Criteria

DCSD advertises this RFP as an opportunity for interested and qualified firms specializing in **financial audit services** to submit responses consistent with the scope of work stated herein. Respondents to this RFP are encouraged to submit their most comprehensive, innovative and creative proposals for services for DCSD.

DCSD may, at its sole discretion, select or reject all or portions of the service(s) proposed from responsive offerors. As a part of the evaluation process, DCSD may find it necessary to evaluate the addition or deletion of components of an offeror's proposal in order to make equivalent comparisons to other proposals. DCSD will select the offeror whose proposal DCSD determines best meets the needs of DCSD, based on the requirements and evaluation criteria set forth herein.

The determination of the successful proposal will be based upon information supplied by the offeror in the RFP response and upon other information that will be obtained by DCSD as it deems necessary. Proposal conformance to RFP instructions, terms, conditions, and requirements is critical to offeror responsiveness.

The lowest-cost proposal submitted may not necessarily be determined to be the most responsive and responsible proposal when all factors have been considered. However, the quoted price is an important factor in the determination of the selected proposal.

An Evaluation Committee will evaluate the proposals using the following criteria:

Relative Weight	Evaluation Criteria	Score
30%	Methodology & Approach: Responsiveness of the proposal in clearly stating the understanding of the work to be performed and in demonstrating the intention and ability to perform the work (30%)	
30%	Quality and Experience: (30%)	
25%	Executive Summary: Company Profile (25%)	
10%	Past Performances: References (10%)	
5%	Cost of Services (5%)	
100%	TOTAL SCORE	
Additional Score: 20 Points	<i>Interview (Optional)</i>	

H. Transition Plan

1. Transition on Commencement of Contract

The awarded offeror shall assume full services in accordance with the award of the RFP. The awarded offeror shall coordinate and cooperate with DCSD's existing provider(s) to ensure a smooth and orderly transition with uninterrupted services, *if applicable*.

2. Transition and Continuity of Service upon Expiration of Contract

Continuity of services is necessary to DCSD. The awarded offeror agrees to this philosophy and upon expiration of contract, agrees to:

- Exercise best efforts and cooperation for an orderly and efficient transition to another provider or to DCSD.
- Negotiate a plan in good faith with successor to determine the nature and extent of the phase-in, phase-out services required. The plan shall specify a date for services described in the plan and shall be subject to approval by DCSD. The existing provider shall provide sufficient experienced personnel during the phase-in and phase-out periods to ensure that the imperious services in the contract are maintained at the required level of need and proficiency.
- All DCSD property (including but not limited to, students and DCSD records, parts, equipment, facilities, keys and materials) shall be returned to DCSD upon expiration of contract.
- Offeror shall include in their response any DCSD or any subsequent contractor requirements if offeror is awarded this contract and does not retain this contract upon its expiration.

I. REQUIRED CONTENT / DOCUMENT CHECKLIST

IMPORTANT NOTICE: Submittals to this solicitation will be received electronically on the DeKalb County School District website at <https://dekalbschoolsga.ionwave.net/Login.aspx>.

All potential respondents must register as a vendor at <https://dekalbschoolsga.ionwave.net/Login.aspx>.

IonWave will not accept a bid submission without the required documents listed below. Failure to upload the required information and/or documentation required in this solicitation may cause the submission to be declared non-responsive and rejected.

Offerors are required to submit **one (1) pdf. copy electronically via <https://dekalbschoolsga.ionwave.net/Login.aspx>** of their response. Responses must be submitted on 8 ½" x 11" single-sided stock. Offerors must reply in a narrative to each requirement and question. "Understand and comply" responses are not acceptable. All RFP submissions must include the following items and attachments.

The Request for Proposals document, **RFP 24-555, Financial Audit Services (MUST BE the first document in the submission)**; this document is located at <http://www.dekalbschoolsga.org/solicitations>

Table of Contents for your submission

- Addenda – Each individual Addendum must be printed, signed and inserted immediately following the Table of Contents (**Upload Required**)
- Audited Company Financial Statements/Company Annual Reports for 2021 and 2022
- Business License (**Upload Required**)
- Attachment A – Qualifications & Experience Description (**Upload Required**)
- Attachment B – Cost Proposal (**Upload Required**)
- Attachment C – Critical Paragraphs (**Upload Required**)
- Attachment D- Offeror's Client Reference Form (**Upload Required**)
- Attachment E – Statement of Confidentiality and Non-Disclosure (**Upload Required**)
- Attachment F – Suspension and Debarment Certification (**Upload Required**)
- Attachment G – Immigration & Security Certification (**Upload Required**)
- Attachment H – Standard Form Agreement
- Attachment I – Signature Page (**Upload Required**)
- Company Profile - (**Upload Required**)
- Brochures, Catalogs, Manuals, Websites, Literature, DVDs and other marketing media
- Project Scope of Work (**Upload Required**)
- Added Value

Mandatory Requirement: Offerors are required to submit **one (1) pdf. copy electronically via <https://dekalbschoolsga.ionwave.net/Login.aspx>** with tabs separating the required sections.

ATTACHMENT A

RFP 24-555

FINANCIAL AUDIT SERVICES

Qualifications and Experience Description

Provide detail information for the sections below. *Additional pages may be added as necessary.*

Company Qualifications and Experience

1. Provide a brief history of the company including the number of years in business; provide firm's qualifications and experience in handling contracts of similar scope in terms.
2. Provide list of personnel that will be dedicated to performing the services to DCSD. The list of personnel must identify each individual by name, title, qualifications, and experience with comprehensive financial audits.

Methodology and Operations

1. Provide your company's methodology to provide a comprehensive DCSD financial audit service, as outlined in the Scope of Work.
2. Provide your company's quality assurance/quality control process, and sample copies of previous review reports.

Attachment B
RFP 24-555
Financial Audit Services

Cost Proposal

The undersigned Offeror agrees to the following total firm fixed fee for financial audit services requested within this RFP. Awarded offeror shall provide services in accordance with the specifications, requirements and terms and conditions stated herein. Services shall include all labor, materials, tools, specialized equipment, supplies, trained personnel, insurance, travel, per diem, direct and indirect administrative costs, overhead, tolls, parking, fuel, lodging, all other cost and charges, and all things and services necessary to evaluate services in accordance with the requirements of this RFP. There shall be no add-on charges of any kind.

Total Firm Fixed Fee for Financial Audit Services

_____ Dollars) (\$ _____)

 Entity Name

 Authorized Entity Representative Name (please print) Title

 Authorized Entity Representative Signature Date

Attachment C

RFP 24-555 FINANCIAL AUDIT SERVICES

Critical Paragraphs

Offerors must put their initials in the space provided in front of each critical paragraph and sign below. Initials signify that the information has been read and the offeror agrees to comply with the requirement, stipulations, terms and conditions. Attach and label "Critical Paragraph."

- 1) _____ This RFP does not commit DCSD to any offeror to this RFP. DCSD is not liable for any costs incurred by an offeror in responding to this RFP. There is no guarantee of any offeror receiving an award or contract as a result of submitting a response to this RFP.
- 2) _____ Any news release or publicity pertaining to any phase of this RFP will be the responsibility of DCSD and must be cleared through DCSD's Department of Communications and Community Relations.
.
- 3) _____ It is the responsibility of offerors to make themselves aware of and to comply with any addenda, questions and answers posted to the DCSD website in relation to this RFP. All addenda must be printed, signed by the certifying official and included in the RFP submittals. Failure to do so will cause the offeror to be deemed non-responsive to the requirements of this RFP.
- 4) _____ Offerors to the RFP agree to fully indemnify DCSD as stated in the RFP, Part II, H, page 17.
- 5) _____ Offerors certify that they have not engaged in collusion and guarantee that their response is not made in conjunction with or on behalf of another party and that they have not been directly or indirectly induced or acted in any manner to result in restriction of trade or unfair advantage.
- 6) _____ The DCSD reserves the right to reject any and/or all responses submitted and to waive any technicalities or minor irregularities in responses received. DCSD reserves the right to award any resulting contract in the manner that is in the best interest of and most advantageous DCSD.
- 7) _____ Offeror understands that this solicitation requires Board of Education Approval.

Attachment D

RFP 24-555 FINANCIAL AUDIT SERVICES

OFFEROR'S CLIENT REFERENCES *(Please copy this form and use one form per reference.)*

Attach and label "Offeror's Client References."

Company Name Providing Reference

Address City/State/Zip

Name of Contact Person

Telephone Number of Contact Person

Email Address of Contact Person

Date/Duration of Service Relationship

Describe in Detail Services Provided (use additional sheets if necessary):

Important! This is a vital part of your RFP submission. DCSD will verify client references. It is advisable that you inform your reference contact person that you have listed them for reference.

Attachment E

RFP 24-555 FINANCIAL AUDIT SERVICES

Statement of Confidentiality and Non-Disclosure

Any non-public information made available to the offeror by DCSD in relation to this RFP shall be used only for those purposes outlined in the RFP document and shall not be used in any other way without the written permission of the DCSD.

If the offeror is uncertain about the proposed use of information provided in relation to this RFP, the offeror shall consult with the DCSD RFP contact person as identified in the RFP document for clarification.

The offeror agrees to assume full responsibility for protecting the confidentiality of DCSD records that are not public information. Such information may include but is not limited to student and employee data and other written and oral information of a personal and/or confidential nature, which shall be safeguarded by the offeror to ensure that it is not improperly disclosed.

Offeror Company Name

Company Representative

Date

Attachment F

RFP 24-555

FINANCIAL AUDIT SERVICES

SUSPENSION AND DEBARMENT CERTIFICATION

By submitting this RFP, the offeror certifies that the proposing company and/or its principals have not been suspended, excluded, disqualified, debarred, proposed for debarment, declared ineligible or voluntarily excluded from participation in any transaction by any federal or state department or agency and that the offeror complies with all applicable orders, rules and regulations related thereto.

Further, by submitting this RFP, the offeror certifies that all lower tier participating individuals and/or company(s) and all respective principals of lower tier participants have not been suspended, excluded, disqualified, debarred, proposed for debarment, declared ineligible or voluntarily excluded from participation in any transaction by any federal or state department or agency and that the offeror complies with all applicable orders, rules and regulations related thereto.

The certification placed herein is a material representation of fact upon which reliance will be placed as RFP submissions are evaluated and any transaction is entered into. If it is later determined that the prospective offeror has knowingly rendered an erroneous certification, the DCSD may pursue all available remedies, including but not limited to suspension and/or debarment.

The prospective offeror shall provide immediate written notice to the DCSD Purchasing Department if at any time the prospective offeror learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

The prospective offeror agrees by submitting this form that, should the proposed transaction be entered into, the prospective offeror shall not knowingly enter into any lower tier transaction with a person or entity that is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this transaction.

By signing and submitting this form, the offeror is providing the certification set out above.

Signature of Engaging Official: _____ Date: _____
(Offeror Company Name/Certifying Official Signature)

Further, the DCSD's Purchasing Department will check the SAMS website at <https://www.sams.gov/SAM/> to determine if the offeror is listed.

Attachment G

RFP 24-555

FINANCIAL AUDIT SERVICES

IMMIGRATION & SECURITY CERTIFICATION

If you are providing service, performing work or delivering goods to the DeKalb County Board of Education/DeKalb County School District including, but not limited to schools, warehouses and central offices, the applicable Georgia Security and Immigration Compliance documents found here must be completed, signed, notarized and submitted with your bid/proposal. Failure to provide this document with your bid/proposal will result in the disqualification of the bid/proposal.

- 1) Offeror/Bidder (the "Offeror") shall at all times comply with the Georgia Security and Immigration Compliance Act, as amended, O.C.G.A. § 13-10-90 et. seq.
- 2) In order to insure compliance with the Immigration Reform and Control Act of 1986 (IRCA), D.L. 99-603 and the Georgia Security and Immigration Compliance Act, as amended by the Illegal Immigration Reform Act of 2011, O.C.G.A. § 13-10-90 et. seq. (collectively the "Act"), the Offeror **MUST INITIAL** the statement applicable to Offeror below:
 - (a) _____ **(Initial here)**: order to comply with the Act; is authorized to use and uses the federal authorization program under the federal work authorization user identification number issued on the date of authorization below; will continue to use the authorization program throughout the contract period; Offeror further warrants and agrees Offeror shall execute and return any and all affidavits required by the Act and the rules and regulations issued by the Georgia Department of Labor as set forth at Rule 300-10-1-.01 et. seq. [Offerors who initial (a) must attach and return a signed, notarized Contractor Affidavit and Agreement with the Contract if awarded];

or

- (b) _____ **(Initial here)**: Offeror warrants that he/she does not employ any other persons, and he/she does not intend to hire any employees or to perform the Contract. [Offerors who initial (b) must attach and return a signed, notarized Affidavit of Exception with the Contract if awarded];

or

- (c) _____ **(Initial here)**: Offeror is an individual who is licensed pursuant to Title 26 or Title 43 or by the State Bar of Georgia and is in good standing when such contract is for services to be rendered by such individual and thus does not have to provide an affidavit.
- 3) _____ **(Initial here)** Offeror will not employ or contract with any subcontractor in connection with a covered contract unless the subcontractor is registered, authorized to use, and uses the federal work authorization program; and provides Offeror with all affidavits required by the Act and the rules and regulations issued by the Georgia Department of Labor as set forth at Rule 300-10-1-.01 et. seq.
- 4) _____ **(Initial here)** Offeror agrees that, if Offeror employs or contracts with any sub-contractor in connection with the covered contract under the Act and DOL Rules 300-10-1- .01, et seq that Offeror will secure from each sub -contractor at the time of the contract the sub-contractor's name and address, the employee-number applicable to the sub-contractor, the date the authorization to use the federal work authorization

program was granted to sub-contractor; the subcontractor's attestation of the subcontractor's compliance with the Act and Georgia Department of Labor Rule 300-10-1-.01, et seq.; and the subcontractor's agreement not to contract with sub-subcontractors unless the sub-subcontractor is registered, authorized to use, and uses the federal work authorization program; and provides subcontractor with all affidavits required by the Act and the rules and regulations issued by the Georgia Department of Labor as set forth at Rule 300-10-1-.01 et. seq.

5) _____ (**Initial here**) **Offeror** agrees to provide the DeKalb County School District with all affidavits of compliance as required by O.C.G.A. § 13-10-90 et seq. and Georgia Department of Labor Rules 300-10-1-.01, et seq within five (5) business days of receipt.

Signature

Date

EEV/Basic Pilot Program
User Identification Number

Date of Authorization

Firm Name: _____

Street/Mailing Address: _____

City, State, Zip Code: _____

Telephone Number: _____

Email Address: _____

SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE
_____ DAY OF _____, 20____

Notary Public
My Commission Expires: _____

DEKALB COUNTY SCHOOL DISTRICT
Offeror E-Verify Affidavit

By executing this affidavit, the undersigned Offeror verifies its compliance with **Immigration Reform and Control Act of 1986 (IRCA), Pub.L. 99-603**, stating affirmatively that the individual firm or corporation which is engaged in services on behalf of the **DeKalb County School District** has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established by federal law and regulation. Furthermore, the undersigned Offeror will continue to use the federal work authorization program throughout the contract period. Offeror hereby attests that its federal work authorization user identification number and date of authorization are as follows:

Federal Work Authorization User Identification number: _____

Date of Authorization: _____

FINANCIAL AUDIT SERVICES

Name of Project: _____

RFP 24-555

Solicitation Number (if applicable): _____

Name of Public Employer: **DeKalb County School District**

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, _____, 202__ in _____, _____
(city) (state)

Signature of Authorized Officer or Agent _____

Printed Name and Title of Authorized Agent: _____

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE _____ DAY OF _____, 20____.

Notary Public _____

My Commission Expires: _____

DEKALB COUNTY SCHOOL DISTRICT
Contractor Affidavit under O.C.G.A. § 13-10-91(b)(1)

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual firm or corporation which is engaged in the physical performance of services on behalf of the **DeKalb County School District** has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91. Furthermore, the undersigned contractor will continue to use the federal work authorization program throughout the contract period and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by O.C.G.A. § 13-10-91(b). Contractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

Federal Work Authorization User Identification number: _____

Date of Authorization: _____

Name of Subcontractor: _____

FINANCIAL AUDIT SERVICES

Name of Project: _____

RFP 24-555

Solicitation Number (if applicable): _____

Name of Public Employer: _____

DeKalb County School District

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, _____, 202__ in _____, _____
(city) (state)

Signature of Authorized Officer or Agent _____

Printed Name and Title of Authorized Agent: _____

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE _____ DAY OF _____, 20____.

Notary Public _____

My Commission Expires: _____

**DEKALB COUNTY SCHOOL DISTRICT
Subcontractor Affidavit under O.C.G.A. § 13-10-91(b)(3)**

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual, firm or corporation which is engaged in the physical performance of services under a contract with _____ on behalf of the **DeKalb County School District** has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91. Furthermore, the undersigned subcontractor will continue to use the federal work authorization program throughout the contract period and the undersigned subcontractor will contract for the physical performance of services in satisfaction of such contract only with sub-subcontractors who present an affidavit to the subcontractor with the information required by O.C.G.A. § 13-10-91(b). Additionally, the undersigned subcontractor will forward notice of the receipt of an affidavit from a sub-subcontractor to the contractor within five (5) business days of receipt. Subcontractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

Federal Work Authorization User Identification Number: _____

Date of Authorization: _____

Name of Subcontractor: _____

FINANCIAL AUDIT SERVICES

Name of Project: _____

RFP 24-555

Solicitation Number (if applicable): _____

Name of Public Employer: **DeKalb County School District**

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, _____, 202__ in _____, _____
(city) (state)

Signature of Authorized Officer or Agent _____

Printed Name and Title of Authorized Agent: _____

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE _____ DAY OF _____, 20__.

Notary Public _____

My Commission Expires: _____

DEKALB COUNTY SCHOOL DISTRICT
Sub-subcontractor Affidavit under O.C.G.A. § 13-10-91(b)(4)

By executing this affidavit, the undersigned sub-subcontractor verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual, firm or corporation which is engaged in the physical performance of services under a contract for _____ and _____ on behalf of the **DeKalb County School District** has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91. Furthermore, the undersigned sub-subcontractor will continue to use the federal work authorization program throughout the contract period and the undersigned sub-subcontractor will contract for the physical performance of services in satisfaction of such contract only with sub-subcontractors who present an affidavit to the sub-subcontractor with information required by O.C.G.A §13-10-91(b). The undersigned sub-subcontractor shall submit, at the time of such contract, this affidavit to _____. Additionally, the undersigned sub-subcontractor will forward notice of the receipt of any affidavit from a sub-subcontractor to the contractor within five (5) business days of receipt. Sub-subcontractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

Federal Work Authorization User Identification Number: _____

Date of Authorization: _____

Name of Sub-subcontractor: _____
FINANCIAL AUDIT SERVICES

Name of Project: _____
RFP 24-555

Solicitation Number (if applicable): _____

Name of Public Employer: _____
DeKalb County School District

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, _____, 202____ in _____, _____
(city) (state)

Signature of Authorized Officer or Agent _____

Printed Name and Title of Authorized Agent: _____

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE _____ DAY OF _____, 20____.

Notary Public _____

My Commission Expires: _____

SERVICE AGREEMENT
BETWEEN THE
DEKALB COUNTY SCHOOL DISTRICT
AND _____

Service Provider: _____
Project Name: _____
Address: _____

RFP No.: 24-555
Description: FINANCIAL AUDIT SERVICES

THIS SERVICES AGREEMENT and the below referenced documents attached as Exhibits (hereinafter the "Service Agreement") is made and entered into by and between the DeKalb County School District (hereinafter the "DCSD") whose address is 1701 Mountain Industrial Boulevard, Stone Mountain, Georgia 30083 and _____ (hereinafter the "Service Provider") whose physical address is _____. DCSD and Service Provider are referred to herein collectively as the "Parties" and individually as a "Party."

WHEREAS, DCSD desires to retain the services of a competent and qualified Service Provider to provide _____ services; and

WHEREAS, the DCSD has solicited for these services via an advertised request for proposals and has received numerous responsive proposals thereto; and

WHEREAS, after review and consideration of all responsive proposals, DCSD intends to engage the Service Provider to provide _____ services; and

WHEREAS, the Service Provider remains agreeable to provide DCSD the _____ services and represents that it is competent, qualified, capable, and prepared to do so according to the terms and conditions stated herein;

The Service Agreement consist of:

- a. This Service Agreement (Agreement for Services);
- b. Request for Proposal (RFP) No. 24-555 (**Exhibit A**);
- c. The Service Provider's Proposal to the above-numbered RFP, including pricing, and any applicable Scope of Services and any applicable Payment and Payment Terms Schedule attached except that objections or amendments by Service Provider that have not been explicitly accepted by DCSD in writing in this Service Agreement shall not be included in this Service Agreement and shall be given no weight or consideration; (**Exhibit B**);
- d. Board Directive Signed by the Superintendent and dated _____ (**Exhibit C**); and
- e. Notice of Award dated _____ (**Exhibit D**).

This Service Agreement together with the aforementioned exhibits collectively forms **the Service Agreement**. All prior and contemporaneous negotiations and Service Agreements between the Parties on the matters contained in this Service Agreement are expressly merged into and superseded by this Service Agreement. DCSD shall not be bound by any additional terms and conditions, including but not limited to, terms and conditions related to any provided service or good, limitations of the Service Provider's liability or any other third party's liability, limitation of warranties, packaging, invoices, service catalog, brochure, technical data sheet, electronic disclosures, electronic Service Agreements, or other document which attempts to impose any conditions at variance with or in addition to the terms and conditions of this Service Agreement.

Any inconsistency or conflict among the specific provisions of this Service Agreement shall be resolved as follows:

- a. First, by giving preference to the specific provisions of this Service Agreement and any change orders or modifications issued after execution of this Service Agreement;
- b. Second, by giving preference to the specific provisions of the RFP attached hereto as **Exhibit "A"**;
- c. Third, by giving preference to the specific provisions of Service Provider's Proposal, including pricing and any applicable Scope of Services and any applicable Payment and Payment Terms Schedule attached hereto as **Exhibit "B"**, except that objections or amendments by Service Provider that have not been explicitly accepted by DCSD in writing in this shall not be included in this Service Agreement and shall be given no weight or consideration.

NOW, THEREFORE, in consideration of the mutual promises, covenants and Service Agreements stated herein, and for other good and valuable consideration, the sufficiency of which is hereby acknowledged by the Parties, DCSD and the Service Provider agree as follows:

ARTICLE 1

PARTIES TO THE SERVICE AGREEMENT

The DCSD’s address and its contact person are:

DeKalb County School District
1701 Mountain Industrial Blvd.
Stone Mountain, GA 30083

Attention: _____

Phone: _____

Fax: _____

Email: _____

With a copy to:

DeKalb County School District
1701 Mountain Industrial Boulevard
Stone Mountain, Georgia 30083

Attention: Dr. Vasanne S. Tinsley, Interim Superintendent

The Service Provider’s contact information is:

Company Name: _____

Address: _____

Contact Person: _____

Title: _____

Phone No. Office: _____

Email: _____

Any notice or consent required to be given by or on behalf of any Party hereto to any other Party hereto shall be in writing and shall be sent to DCSD or to the Service Provider by (a) registered or certified United States mail, return receipt requested, postage prepaid, (b) personal delivery, or (c) overnight courier service. All notices sent to the above addresses shall be binding unless said address is changed, and provided in writing to the other Party, no less than fourteen days before such notice is sent.

ARTICLE 2

DURATION OF AGREEMENT

2.1 **Agreement Term.** The term of this Service Agreement begins on the date executed by the last Party to execute below (hereinafter the “Effective Date”). The performance period for this Service Agreement is one (1) year from the Effective Date.

2.2 **Agreement Renewal.** In addition to the base period of one (1) year, there are four (4) one-year optional renewal terms (each a "Renewal Term") to be exercised at the sole discretion and approval of DCSD. Additionally, as

required by O.C.G.A. § 20-2-506, this Service Agreement shall terminate absolutely and without further obligation on the part of DCSD at the close of the calendar year in which it was executed and at the close of each succeeding calendar year for which it may be renewed, but shall be automatically renewed for each subsequent calendar year during the term unless DCSD terminates this Service Agreement, by providing Service Provider with thirty (30) days advance notice of termination prior to the end of the calendar year. Renewal will depend upon the best interests of the DCSD, funding, and Service Provider's performance subject to the other termination methods available to the DCSD herein.

2.3 **Total Obligation.** Pursuant to O.C.G.A § 20-2-506(b), DCSD's total obligation under this Agreement is as follows:

\$ _____

ARTICLE 3

SCOPE OF SERVICES

3.1 DCSD does hereby retain Service Provider to furnish those services and to perform those tasks (collectively, the "Services") as further described in (i) the DCSD's Request for Proposal _____, to include all attachments and addenda, attached hereto as Exhibit "A" and incorporated herein by reference; and (ii) the Service Provider's final responsive thereto, attached hereto as Exhibit "B" and incorporated into this Agreement by this reference. A complete copy of the Scope of Work section of RFP #24-555, to include the Service Provider's final responsive proposal, is attached as Exhibit "B" and made a part of this Service Agreement.

3.2 Service Provider shall be solely responsible for the professional quality, accuracy, competence, methodology, and the coordination of all Services performed pursuant to this Agreement.

3.3 DCSD's review, approval, or acceptance of any of the Service Provider's Services shall not be construed to: (i) operate as a waiver of any rights the DCSD possesses under this Agreement; or (ii) waive or release any claim or cause of action arising out of the Service Provider's performance or nonperformance of this Agreement. The Service Provider shall always remain liable to the DCSD in accordance with applicable law for any and all damages to the DCSD caused by the Service Provider's breach of this Agreement.

ARTICLE 4

COMPENSATION

4.1 The Service Provider agrees that the compensation for all services under this Service Agreement shall be the specific price set forth in the attached Exhibit "A" and Exhibit "B." There shall be no add-on charges of any kind.

ARTICLE 5

WORKING RELATIONSHIP

5.1 The Service Provider will function in cooperation with the DCSD's designated representative, which is set forth in Article 1 of this Service Agreement. The Service Provider will consult with the DCSD's representative before finalizing recommendations or taking action at Program milestones or other key decision points. The Service Provider shall fully cooperate with the DCSD and, if applicable, the DCSD's representative or designee. Such cooperation shall include, without limitation, providing any requested information to the DCSD's representative and advising, meeting with, consulting with, and coordinating with the DCSD's representative.

5.2 The DCSD shall have the right, at its sole discretion, to demand and require the Service Provider to remove any employee or subcontractor working for the Service Provider on the Program and to replace the employee or subcontractor without cost or liability to the DCSD.

5.3 For purposes of safety and otherwise, the Service Provider, at all times, shall ensure its ability to thoroughly and clearly communicate, in any and all necessary languages, with the DCSD representative and with the Service Provider's employees, agents, representatives, and subcontractors. The Service Provider agrees to employ one or more supervisory-level personnel capable of thoroughly and clearly communicating, in any and all necessary languages, with the DCSD's representative and with the Service Provider's employees, agents, representatives, and subcontractors, and that such supervisory-level and language-capable personnel shall be stationed at and assigned to the location(s) or site(s) where, and at all times when, any and all work or services under this Service Agreement shall be performed.

5.4 The Service Provider shall ensure that any and all electronic devices, computers, software, hardware, equipment and other similar and related items that are utilized by the Service Provider, or any entity or person under the Service Provider's supervision or control, do not harm, or allow harm, to the DCSD's computers, systems, networks, and technology. The Service Provider shall take any and all measures possible to protect the DCSD's computers, systems, networks, and technology from viruses and other malicious codes.

ARTICLE 6

INVOICING AND AGREEMENT PRICE

6.1 **Invoices.** The Service Provider shall submit invoices, to DCSD, for services rendered pursuant to the attached Exhibit "A" and Exhibit "B." Invoices will be paid by DCSD within thirty (30) days after receipt of the invoice from the Service Provider. All invoices shall be submitted by Service Provider shall be submitted to: Ms. Carla Smith, Vendor Services Executive Director, DeKalb County School District, 1701 Mountain Industrial Boulevard, Stone Mountain, Georgia, 30083.

6.2 **Agreement Price.** DCSD shall pay, and the Service Provider shall accept, as full and complete payment for the Contractor's timely performance of its obligations hereunder the fixed price listed in Section 2.3. The price set forth in Paragraph 2.3 shall constitute the Agreement Price, which shall not be modified except where evidence acceptable to DCSD of changed market conditions and indices is produced. Price modification requests may only be made once annually and, if approved, will only become effective upon the next renewal of the Agreement. Any such proposed price escalation /de-escalation must be presented in writing with substantiating proof to DCSD, for approval, a minimum of ninety (90) days prior to taking effect at the next renewal of the Agreement.

ARTICLE 7

CANCELLATION OR TERMINATION BY DCSD

7.1 DCSD reserves the right to cancel or terminate this Service Agreement at any time for any reason, with notice in writing to the Service Provider. In the event of cancellation or termination, the DCSD shall pay to the Service Provider all compensation earned for actual services rendered. Any cancellation or termination by DCSD shall be effective within thirty (30) business days of the receipt of such cancellation or termination to Service Provider by DCSD.

7.2 Upon termination of this Service Agreement, the Service Provider shall:

- 7.2.1 Cease work under the Service Agreement and take all necessary or appropriate steps to limit disbursements and minimize costs
- 7.2.2 Immediately cease using and return to the DCSD, any personal property or materials, whether tangible or intangible, provided by the DCSD to the Service Provider
- 7.2.3 Cooperate in good faith with the DCSD and its employees, agents and contractors during the transition period between the notification of termination and the substitution of any replacement

contractor(s); and

- 7.2.4 Immediately return to the DCSD any payments made by the DCSD for Services that were not delivered or rendered by the Service Provider.

ARTICLE 8

INDEPENDENT CONTRACTOR

8.1 The Service Provider and its employees shall perform as an independent contractor and not an employee or representative of the DCSD. The Service Provider retains sole and exclusive liability for all contributions, taxes or payments required to be made on account of the Service Provider's employees under federal or state income tax laws, unemployment and workers' compensation acts, social security acts, and all other legislation requiring employer contributions or withholdings.

8.2 The Service Provider shall maintain strict discipline among all personnel employed at DCSD, nor shall any person employed on any Program site have in his or her possession any drugs, alcohol or firearms. Unprofessional conduct, including but not limited to horseplay, wrestling, and fighting, shall not be permitted or allowed. No employee, subcontractor or representative of the Service Provider shall use any tobacco product while at any Program site, on any property owned by DCSD or at any function or event sponsored by or held on behalf of DCSD.

8.3 The Service Provider agrees that the Service Provider is not an employee of DCSD for purposes of the Patient Protection and Affordable Care Act, 42 U.S.C. § 18001, et seq. ("ACA"), or for any other purpose. The Service Provider agrees that the Service Provider will be responsible for reporting requirements under the ACA and certifies that the Service Provider has their own individual health plan coverage. The Service Provider agrees that the Service Provider shall make the necessary federal, state, and local filings and returns as required by law at the appropriate times, including, but not limited to, federal, state, and local income tax (including estimates), filings and returns required by the Self-Employment Contribution Act, and any other filing or return, required by federal, state, or local government. With respect to ACA compliance obligations, Service Provider acknowledges and agrees that:

- Service Provider is responsible for filing Form 1094-C and Form 1095-C with respect to all assigned workers assigned to DCSD;
- Service Provider is responsible for compliance with Internal Revenue Code Section 4980H with respect to assigned workers;
- If requested by DCSD in connection with any governmental audit or inquiry, Service Provider will cooperate in furnishing DCSD with detailed information on assigned workers as reasonably needed for DCSD to respond to such audit or inquiry, and at no additional charge;
- Service Provider will offer health plan coverage to assigned workers (and their dependents) that complies with the ACA's minimum value and affordability requirements and, during the term of their staffing Service Agreement; and
- In addition to any existing indemnification obligations set forth in Article 20, herein, Service Provider agrees to reimburse DCSD for any penalty or tax imposed against DCSD with respect to any assigned worker, and to indemnify and hold harmless DCSD against all liabilities, penalties and fees that may be imposed upon DCSD, under Internal Revenue Code Section 4980H(a) or (b); *provided* that DCSD will provide prompt notice to Service Provider of its receipt of any notice of assessment of penalty or taxes under Code Section 4980H and Service Provider will cooperate fully with DCSD in contesting such assessment and accepting responsibility for its assigned workers.

ARTICLE 9

RESPONSIBILITY FOR SERVICES

9.1 In the performance of this Service Agreement, the Service Provider warrants that it shall consistently render its best efforts and shall exercise that degree of skill and care which others would exercise in like circumstances and that its Services will be performed without errors or omissions. Service Provider shall be responsible for the accuracy of its Services and any error and/or omission made by the Service Provider in any work under this Service Agreement. Services performed by the Service Provider shall be subject to review and acceptance in stages as required by the DCSD. Acceptance shall not relieve the Service Provider of its professional obligation to correct, at Service Provider's own expense, any errors in the S.

9.2 If Services performed by the Service Provider fail to meet the standards set forth in Paragraph 9.1, the DCSD may elect to have the Service Provider re-perform, or cause to be re-performed, at no cost to the DCSD any of the Services which fail to meet said standards where: (i) such failure appears during the performance of the Service Provider's Services or within one year from the date of completion of the Service Provider's Services, and (ii) the DCSD notifies Service Provider of any such failure within sixty (60) days of the time that the failure becomes apparent. This Paragraph 9.2 shall not be interpreted to limit the right of the DCSD to pursue and obtain any and all other remedies against the Service Provider at law or in equity.

9.3 Service Provider warrants that any goods to be produced to or delivered to DCSD during the course and scope of work for this Program will be of merchantable quality, free from defects in materials and workmanship.

9.4 DCSD acknowledges that the Service Provider shall be entitled to rely on the accuracy and currency of information supplied by the DCSD or by any of the DCSD's contractors or consultants, or available from generally accepted reputable sources.

9.5 DCSD MAKES NO OTHER WARRANTIES, EXPRESS OR IMPLIED.

ARTICLE 10

OWNERSHIP OF WORK PRODUCT

10.1 Any reports, recommendations, estimates, specifications, drawings, technical data, sketches, computer software, and all other information developed, created, procured or requested by the Service Provider in connection with its performance under this Service Agreement (the "Information") shall be the property of the DCSD. In entering into this Service Agreement, the Service Provider hereby transfers to the DCSD all rights, title, and interest, including the copyright, in and to the Information.

10.2 Any reports, recommendations, estimates, specifications, drawings, technical data, sketches, computer software, and all other information developed by equipment vendors or other third parties that relate to the Program shall be the property of the DCSD. This provision shall not act to transfer rights of DCSDs of standard software or specification packages for which copyright is retained by the developer.

10.3 All original technical data, evaluations, reports and other work product of the Service Provider shall be delivered to the DCSD upon the completion, cancellation or termination of Services under this Service Agreement within three (3) business days of such completion, cancellation or termination. The Service Provider may retain one (1) copy of all documents produced by the Contractor for its permanent file.

ARTICLE 11**ACCOUNTING AND RECORDS**

11.1 The Service Provider shall maintain a system of accounting and record keeping for all Services. Further, the Service Provider will allow the DCSD's inspection of necessary supporting receipts and documentation for audit purposes for a period of six (6) years after completion of Services provided under this Service Agreement.

ARTICLE 12**COMPLIANCE WITH LAWS**

12.1 The Service Provider shall comply with all federal, state and local laws, regulations, ordinances, and DeKalb County Board of Education policies that are in any way applicable to the performance of its Services under this Service Agreement including but not limited to laws governing health, safety, the protection or preservation of the environment, and occupational licensing.

ARTICLE 13**EQUAL EMPLOYMENT OPPORTUNITY**

13.1 The Service Provider will not discriminate against any worker, employee or applicant for employment because of race, color, religion, sex, national origin, age, citizenship status, veteran status, sexual orientation or handicap. The Service Provider will take affirmative action to ensure that applicants are employed, and that workers are treated during employment, without regard to their race, color, religion, sex, national origin, age, citizenship status, veteran status, sexual orientation or handicap. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer, recruitment, or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship.

ARTICLE 14**CONTINGENCY FEES**

14.1 The Service Provider represents that it has not employed and shall not employ any person other than its own principals and employees to solicit this Service Agreement or any contract with the DCSD, and that it has not and shall not pay any person other than its own principals and employees any fee, commission, percentage, gift or other consideration contingent upon or resulting from the award or making of this Service Agreement or any other contract with the DCSD

ARTICLE 15**SUBCONTRACTORS**

15.1 Service Provider shall manage all work and Services performed under this Service Agreement. Upon the DCSD's prior written consent, the Service Provider may subcontract all or part of the Services to be provided. In such event, the rights and obligations of the Service Provider and the DCSD will not be diminished.

15.2 All of the Service Provider's Subcontractors shall be directly responsible to Service Provider and shall be under the Service Provider's direct supervision. The Service Provider shall be as fully responsible and accountable to the DCSD for the acts and omissions of its Subcontractors and of persons either directly or indirectly employed by Subcontractors in the performance of Services under this Service Agreement as the Service Provider is for the acts and omissions of persons it directly employs. Other than the DCSD being a third-party beneficiary to any Service Agreement between the Service Provider and its Subcontractors, no other contractual relationship between DCSD and any subcontractor is created by any provision contained in this Service Agreement.

15.3 If the Service Provider utilizes Subcontractor(s) with respect to this Service Agreement then the Service Provider will require Subcontractor(s) to comply with all terms and conditions of this Service Agreement including, but not limited to the insurance requirements. The Contractor shall require all Subcontractors to supply a certificate of insurance as required herein before the Subcontractor commences any work.

ARTICLE 16

SUCCESSORS AND ASSIGNS

The Service Provider shall not assign its rights hereunder, excepting its right to payment, nor shall it delegate any of its duties hereunder without the written consent of the DCSD. Subject to the provisions of the immediately preceding sentence, each Party hereto binds itself, its successors, assigns and legal representatives to the other and to the successors, assigns and legal representatives of such other Party.

ARTICLE 17

INSURANCE

17.1 The Service Provider and all Subcontractors shall maintain insurance in the types and coverage amounts shown below, which insurance shall provide coverage for Service Provider during the term of this Service Agreement. Prior to the date the Service Provider signs this Service Agreement, the Service Provider shall provide the DCSD with (i) an endorsement from the insurer naming the DeKalb County School District and The DeKalb County Board of Education as an additional insured under the liability policies and (ii) certificate(s) verifying that these insurance coverages and limits are in force. Additional certificates of insurance shall be provided whenever individual policies are renewed (or replaced) on their anniversary date and at such other times as the DCSD requests.

17.2 If the Service Provider is a joint venture involving two (2) or more entities, then each independent entity shall satisfy the limits and coverages specified below or the joint venture will be a named insured under each respective policy specified.

17.3 The insurance requirements of this Service Agreement are:

Type of Insurance	Coverage Limits
Workers Compensation	\$1,000,000
Employer's Liability	\$1,000,000 annual aggregate
Comprehensive General Liability Including Contractual Liability, Bodily Injury and Property Damage	\$2,000,000 annual aggregate \$1,000,000 per occurrence
Comprehensive Auto Liability Bodily Injury and Property Damage Covering Owned, Hired and Non-Owned Autos	\$2,000,000 annual aggregate \$1,000,000 per occurrence
Professional Liability	
Umbrella or Excess Insurance	

17.4 The Service Provider waives all rights, including rights of subrogation, against the DCSD and its respective directors, officers, partners, Board Members, officials, agents, insurers, subcontractors, consultants and employees for damages covered by any type of insurance during and after the completion of the Work.

17.5 Certificates of Insurance must be executed with the following provisions:
 (a) Certificates to contain policy number, policy limits, and policy expiration date of all policies issued in accordance with this Service Agreement;

- (b) Certificates to contain the project number, location of property, name of property and operations information to which the insurance applies;
- (c) Certificates are to be issued to:
 - DeKalb County School District
 - DeKalb County Board of Education
 - 1701 Mountain Industrial Blvd.
 - Stone Mountain, GA 30083
 - Attention: Risk Management Department
- (d) Certificates shall state that the policy or policies shall not expire, be cancelled or altered without at least sixty (60) days prior written notice to the DCSD.
- (e) Service Provider shall be responsible and have the financial wherewithal to cover any deductibles or retentions included on the certificate of insurance.

ARTICLE 18

ILLEGAL IMMIGRATION REFORM AND ENFORCEMENT ACT OF 2011

18.1 The Illegal Immigration Reform and Enforcement Act of 2011 applies to and is a requirement for all DCSD Contracts for physical performance of services (i.e. public works contracts).

18.2 Service Provider's compliance is set forth in Exhibit "B". The Service Provider warrants and represents that evidence of the Service Provider and their subcontractor(s)' compliance by completing the following forms is included in Exhibit "B" and incorporated herein as reference:

- (a) Immigration and Security Certification
- (b) Contractor Affidavit
- (c) Subcontractor Affidavit
- (d) Sub-Subcontractor Affidavit

ARTICLE 19

TERMINATION FOR CAUSE

19.1 Either Party hereto may terminate this Service Agreement upon giving seven (7) days prior written notice to the other Party in the event that such other Party substantially fails to perform its material obligations set forth herein. Any Party seeking to terminate this Service Agreement for cause shall, as a condition precedent to the termination of this Service Agreement, provide the other Party written notice specifically describing its failure to perform its material obligations and allow that Party thirty (30) days after receipt of the notice in which to cure any performance deficiency.

ARTICLE 20

INDEMNIFICATION

20.1 The Service Provider agrees to hold harmless and indemnify the DCSD, its Board, officers, employees and representatives (herein "Released Parties") from and against any and all liability, claims, actions, causes of action, losses, damages, demands, suits, judgments, costs and expenses arising out of bodily injury (including death) to persons, damage to property, or financial loss, including, but not limited to, any and all costs, expenses, legal fees and liabilities, incurred in and about investigation, defense or prosecution thereof, to the extent caused in whole or in part by a negligent act, error or omission of the Service Provider or any subcontractor(s), or as a result of defective Services under this Service Agreement.

20.2 The Service Provider further agrees to release, indemnify, defend and hold harmless the Released Parties from any and all claims, demands, rights, liabilities and causes of action inuring to the Service Provider from events over which the Released Parties exercise no control. The Service Provider further agrees to indemnify, defend and hold harmless the

Released Parties from any and all claims, demands, rights, liabilities and causes of action arising out of DCSD's performance under this Service Agreement.

ARTICLE 21

AGREEMENT ADMINISTRATION

21.1 DCSD and the Service Provider have each appointed certain individuals whose names and phone numbers appear in Article 1 to be their respective representatives in the administration and performance of this Service Agreement. The DCSD's representative shall have no power or authority to change this Service Agreement, or to execute or agree to any change orders. The DCSD may change its representative or declare a designee by written notice to the Service Provider.

21.2 To be binding against the DCSD, and as a condition precedent thereto, any addition, deletion or modification to the terms of this Service Agreement must be in writing and signed by the DCSD. The Service Provider acknowledges that the DCSD does not, and will not be deemed to, waive this condition precedent under any circumstances.

21.3 Failure of the DCSD or the Service Provider to insist in any one or more instances on performance of any of the terms and conditions of this Service Agreement, or to exercise any right or privilege contained in this Service Agreement or the waiver of any breach of the terms and conditions of this Service Agreement, shall not be considered as creating or constituting a waiver of any such terms, conditions, rights or privileges, and the same shall continue and remain in force and effect.

21.4 The Service Provider and the DCSD will adhere to all applicable health and safety laws, rules and regulations including Occupational Safety and Health Administration's ("OSHA") Rules and Regulations effective at the time the work was performed.

21.5 This Service Agreement shall be governed by the laws of the State of Georgia.

ARTICLE 22

PUBLIC RECORDS

22.1 The laws of the State of Georgia, including the Georgia Open Records Act, as provided in O.C.G.A. Section 50-18-70 et seq., require procurement records and other records to be made public unless otherwise provided by law.

ARTICLE 23

FORCE MAJEURE

23.1 The Service Provider will not be responsible or liable in any way for delay or failure to perform its obligations under this Service Agreement during any period which performance is prevented or hindered by conditions reasonably beyond its control, acts of God, fire, flood, and other unusually adverse weather conditions, war, embargo, explosions, riots, laws, rules, regulations and order of any governmental authority.

ARTICLE 24

CAPTIONS

24.1 The headings in this Service Agreement are for the convenience of the Parties hereto and shall in no way affect the construction or interpretation of this Service Agreement or any part hereof.

ARTICLE 25**ENTIRE SERVICE AGREEMENT**

25.1 This Service Agreement constitutes the entire and exclusive Service Agreement between the Parties with reference to the Services and supersedes any and all prior communications, discussions, negotiations, understandings, or Service Agreements. This Service Agreement may be amended only by a writing signed by both the DCSD and the Service Provider. The signature of Service Provider below, represents to DCSD that he/she is duly authorized to execute and deliver this Service Agreement on behalf of Service Provider.

ARTICLE 26**MISCELLANEOUS**

c. 26.1 Unless otherwise expressly provided to the contrary in this Service Agreement, the term “day” shall mean calendar day.

d. 26.2 Any claim, dispute or other matter in question arising out of or related to this Service Agreement shall be subject to mediation as a condition precedent to the institution of legal or equitable proceedings by either party. If such matter relates to or is the subject of a lien arising out of the Service Provider’s services, the Service Provider may proceed in accordance with applicable law to comply with the lien notice or filing deadlines prior to resolution of the matter by mediation. The DCSD and Service Provider shall endeavor to resolve claims, disputes and other matters in question between them by mediation which, unless the parties mutually agree otherwise, shall be in accordance with the Mediation Rules of the American Arbitration Association currently in effect. Request for mediation shall be filed in writing with the other Party to this Service Agreement and with the American Arbitration Association. The request may be made concurrently with the filing of a civil action but, in such event, mediation shall proceed in advance of legal or equitable proceedings, which may be stayed pending mediation for a period of 60 days from the date of filing, unless stayed for a longer period by Service Agreement of the parties or a court order. The Parties shall share the mediator’s fee and any filing fees equally. The mediation shall be held in the place where the Program is located, unless another location is mutually agreed upon. Subject to the express approval of the DeKalb County Board of Education, agreements reached in mediation shall be enforceable as settlement agreements in any court having jurisdiction thereof.

e. 26.3 The exclusive venue for any civil action arising out of or related to this Service Agreement shall be in the federal, superior, or state courts of DeKalb County, Georgia. If any civil action is instituted to interpret, enforce or rescind this Service Agreement, the prevailing party in such lawsuit shall be entitled to recover, in addition to any other relief awarded, its reasonable attorney fees and other fees, costs, and expenses of every kind, incurred in connection with the lawsuit.

f. 26.4 If any provision of this Service Agreement or the application thereof to any person or circumstance shall to any extent be held invalid, then the remainder of this Service Agreement or the application of such provision to persons or circumstances, other than those as to which it is held invalid, shall not be affected thereby, and each provision of this Service Agreement shall be valid and enforced to the fullest extent permitted by law.

g. 26.5 This Service Agreement may be executed in several counterparts, each of which shall be deemed an original, and all such counterparts together shall constitute one and the same Service Agreement. A scanned or photocopy of an original signature shall be deemed an original for purposes of this Service Agreement.

26.6 Service Provider, and all personnel of Service Provider, agree to a background check. The Service Provider, and all personnel of Contractor, shall undergo the same criminal background check, within the last 365 days, as required by DCSD employees. Such background checks will be performed by DCSD at the expense of the Service Provider. Additionally, any charges against the Service Provider, or personnel, may be deemed unacceptable in DCSD’s sole discretion regardless of whether dismissed, expunged, sealed, removed from the record, treated as a “first offender” or dead docketed. Upon receipt and evaluation of DCSD’s background check results, DCSD may demand that the personnel named in the check result, not provide services to DCSD premises. Any failure of the Service Provider, or personnel, to obtain a criminal records background check through DCSD, as stated herein, may result in termination of any resulting contract between Service Provider and DCSD. Confirmation of background checks must be submitted in writing prior to commencement of any services to DCSD to: Ms. Carla Smith, Purchasing Manager III, DeKalb County School District, 1701 Mountain Industrial Boulevard, Stone Mountain, Georgia, 30083.

26.7 Service Provider shall obtain prior written approval from DCSD's Department of Communications before the distribution of any news, press release or any marketing materials, by Service Provider, which mentions DCSD, DeKalb County Board of Education, or any of the schools or centers within DCSD, or uses DCSD's logo or trademark. All requests for prior written approval shall be sent to: Communications Department, DeKalb County School District, 1701 Mountain Industrial Blvd., Stone Mountain, Georgia, 30083.

IN WITNESS WHEREOF, the DCSD and the Service Provider, agreeing to the above terms and conditions and intending to be legally bound and each acting through persons duly authorized, have placed their signatures on duplicate original copies of this Service Agreement.

DCSD:

SERVICE PROVIDER:

DEKALB COUNTY SCHOOL DISTRICT

By: _____
[Signature]

By: _____
[Signature] [SEAL]

Dr. R. Stephen Green, CEO and Superintendent

Print Name: _____

Title: _____

1701 Mountain Industrial Blvd
Stone Mountain, GA 30083

Address

[Date of Execution]

[Date of Execution]

EXHIBIT "A"

DeKalb County School District RFP No. 24-555

For

Financial Audit Services

EXHIBIT "B"

Service Provider's Proposal including pricing
and any applicable Scope of Services
and any applicable Payment and Payment Terms Schedule
attached except that objections or amendments by the
Service Provider that have not been explicitly accepted by DCSD in Writing In this Service
Agreement and Contract shall not be included in the Contract Documents Or this
Service Agreement and shall be given no weight or consideration

EXHIBIT "C"

DeKalb County Board of Education Directive

Signed by the Superintendent and dated _____

EXHIBIT "D"

Notice of Award Letter Dated _____

END OF EXHIBITS

Attachment I

RFP 24-555

Financial Audit Services

SIGNATURE PAGE

I certify that I have read this RFP document in its entirety and agree to conform to and comply with the terms, conditions and requirements of this RFP. I also certify that I am a duly appointed official of the offering company with the authority to authorize and engage this RFP submittal. Further, I certify that the contents of the response to this RFP are true, accurate and complete.

Doug Moses
Printed Name/Engaging Authorized
Company Official

Partner
Position/Title

Mauldin & Jenkins, LLC
Offeror's Company Name


Signature/Engaging Authorized
Company Official

dmoses@mjcpa.com
E-mail address

(770) 955-8600
Telephone Number

July 11, 2023
Date

END OF RFP



Q & A Response

The purpose of this document is to provide answers to vendor questions. Please see Questions and Answers included herein.

Solicitation Number: RFP 24-555	Solicitation Title: Financial Audit Services
Requesting Department: Division of Finance	Date: July 3, 2023
Buyer: Carla L. Smith	RFX Initially Posted to Internet: June 15, 2023
eMail Address: solicitationquestions@dekalbschoolsga.org	Telephone: 678-676-0532

RESPONSES MUST BE RECEIVED IN THE PURCHASING DEPARTMENT:

DEADLINE TIME - Before 2:00 PM, Tuesday, July 11, 2023
VIRTUAL PUBLIC BID OPENING - At 3:00 PM, Tuesday, July 11, 2023

RESPONSES TO BE OPENED: Beginning 3:00 PM EST, Tuesday, July 11, 2023
Via Microsoft Teams
DeKalb County School District
Purchasing Department
1701 Mountain Industrial Boulevard
Stone Mountain, GA 30083

#	Questions	Referenced RFX Section	Answers
1.	In our review of the Request for Proposal (RFP), Page 26 begins with letter "C. Company Profile". Was that intended or is there a page missing that contains letter "A" and "B"? We noted that on Page 27 there was a mention of "Methodology & Approach" and "Quality and Experience" but those were not mentioned on the previous pages.	<p>Page 19: Part III, Scope of Work</p> <p>Page 29: Attachment A</p>	<p>The letter "C" is within the correct sequence for Part III Scope of Work.</p> <p>Reference Page 19 for Letter A: Purpose/ Project Overview Letter B: Project Scope of Work to include the subject titles with the alphabet sequence.</p> <p>The "Methodology & Approach" and "Quality and Experience" reference on Page 29 as Attachment "A. "</p>
2.	In our review of the RFP, we noted that the School District would like assistance and guidance for obtaining the Certificate of achievement for Excellence in Financial Reporting awarded by Government Finance Officers Association and the Certificate of Excellence in Financial Reporting by School Systems awarded by the Association of School Business Officials. It does not appear an Annual Comprehensive Financial Report has been prepared in the past few years. Is that something the School District is planning		<p>The District completes the Annual Comprehensive Financial Report yearly. The most recent published report covers FY 2021 (July 1, 2020, to June 30, 2021). That report (two parts) can be found on the District website here - https://www.dekalbschoolsga.org/leadership/</p> <p>The FY 2022 (July 1, 2021, to June 30, 2022) ACFR is currently under audit. The FY 2022 ACFR is being finalized and should be posted on the District website early next week (July 3-7, 2023) - https://www.dekalbschoolsga.org/leadership/</p>



DeKalb County
School District

#	Questions	Referenced RFX Section	Answers
	to prepare in for Fiscal Year 2023?		
3.	Has the Fiscal Year 2022 financial statements and Single Audit Report been issued? If so, can a copy of those be provided?		No. The FY 2022 (July 1, 2021, to June 30, 2022) ACFR is currently under audit. The FY 2022 ACFR is being finalized and should be posted on the District website (July 3-7, 2023) https://www.dekalbschoolsga.org/leadership/
4.	Is the School District prepared to implement GASBS No. 96, Subscription Based Information Technology Arrangements (SBITA)? Have all of the SBITA contracts been obtained and analyzed for implementation? Are you using a software to help with the implementation?		Yes. The Financial Reporting team is working on this implementation, with the assistance of consultants. The District has contracted with DebtBooks to implement.
5.	Does the RFP request the auditor to prepare the financial statements? If not, does the School District prepare the financial statements or does the School District outsource this function? If the financial statement preparation is outsourced, what were the fees paid for this service for the past 3 fiscal years?		Yes, the District request assistance with financial statement preparations. Recent years this has been completed in-house.
6.	Can the buyer comment on the reason for the requirement to provide elevator inspection, testing, maintenance and repair services?	Not Applicable	Reference Addendum No. 1 Attachment for the revised solicitation document.
7.	Can the buyer provide a copy of the 2022 audited financial statements?		No. The FY 2022 (July 1, 2021, to June 30, 2022) ACFR is currently under audit. The FY 2022 ACFR is being finalized and should be posted on the District website early next week (July 3-7, 2023) - https://www.dekalbschoolsga.org/leadership/
8.	Should the offeror be aware of any certain page limit to the proposal?	Page 28, Part III, Scope of Work	Reference Letter I. "Required Content/ Document Checklist"
9.	Should the offeror be aware of a certain font size to the proposal?	Page 28, Part III, Scope of Work	Reference Letter I. "Required Content/ Document Checklist"
10.	Can the buyer identify and make known how many current personnel are on the existing contract?		This is a new contract.
11.	Can the buyer disclose any significant challenges with audits in years past?		No. The FY 2022 (July 1, 2021, to June 30, 2022) ACFR is currently under audit. The FY 2022 ACFR is being finalized and should be posted on the District website early next week (July 3-7, 2023) - https://www.dekalbschoolsga.org/leadership/
12.	Can the buyer advise the offeror the prior year audit fee and hours it took to complete		Previous audits have been completed with no audit fee charged. The FY22 audit begin October 2022



#	Questions	Referenced RFX Section	Answers
	the audit?		with substantial work completed by March 2023. The exit conference and ACFR release are scheduled for June 2023.
13.	Are there any specific dates where auditors would not be permitted to be onsite?		Auditors would be permitted onsite during District business days and hours. Known closed days for Fall 2023 are Labor Day (9.4), Thanksgiving Break (11.23-24), and Christmas Break (12.25-1.1)
14.	Can the buyer advise the offeror how long the audit took in 2021 and 2022?		Approximately 9 months from start of fieldwork to exit conference and ACFR release for both fiscal years.
15.	Can the buyer advise the offeror if the past two audits were completed on-time and within budget?		Previous audits have been completed with no audit fee charged, therefore, there hasn't been a budget to consider. Previous audits haven't been completed timely.
16.	Can the buyer advise the offeror if any significant changes have occurred within the finance team over the past 2 years?		No significant changes have occurred with the team responsible for producing the ACFR and supporting the audit team.
17.	Can the buyer advise the offeror if any audit adjustments were made from last years audit?		No. The FY 2022 (July 1, 2021, to June 30, 2022) ACFR is currently under audit. The FY 2022 ACFR is being finalized and should be posted on the District website early next week (July 3-7, 2023) - https://www.dekalbschoolsga.org/leadership/
18.	Can the buyer advise the offeror the prior year audit fee and hours it took to complete the audit?		Previous audits have been completed with no audit fee charged. The FY22 audit begin October 2022 with substantial work completed by March 2023. The exit conference and ACFR release are scheduled for June 2023.
19.	Can the buyer advise the offerors who are not selected the best process and point of contact to reach regarding a debriefing?		An email request will be sent to offerors who submitted a bid response with the option to schedule a debrief meeting after the solicitation has been awarded to the potential offeror.
20.	Can the buyer advise the offeror on the dates and duration of fieldwork for the current contract year in process?		The FY22 audit begin October 2022 with substantial work completed by March 2023. Most work was completed remotely. The exit conference and ACFR release are scheduled for June 2023.
21.	Can the buyer advise the offeror on the number of hours of technical assistance that was provided by auditors during the past contract year?		N/A – No technical assistance was provided.
22.	Can the buyer advise the offeror whether and when the audit firm should be on-site to perform the year-end work?		Yes, the District request assistance with financial statement preparations.
23.	Can the buyer advise the offeror on when the adjusted trial balance be made available to commence to the planning stage of the audit?		No Later than 9.30.2023
24.	Can the buyer advise the offeror and share a copy of the most recent management letter (SAS114) as well as schedule of findings and questioned costs?		The most recent published report covers FY 2021 (July 1, 2020, to June 30, 2021). That report (two parts) can be found on the District website here - https://www.dekalbschoolsga.org/leadership/ The FY 2022 (July 1, 2021, to June 30, 2022) ACFR is currently under audit. The FY 2022 ACFR is being finalized and should be posted on the District website early next week (July 3-7, 2023) -



DeKalb County
School District

#	Questions	Referenced RFX Section	Answers
			https://www.dekalbschoolsga.org/leadership/
25.	Can the buyer advise the offeror who will be responsible for drafting the financial statements?		Yes, the District request assistance with financial statement preparations.
26.	Can the buyer advise the offeror the extent to which support is needed in compiling financial statements?		Yes, the District request assistance with financial statement preparations.

D. A. M.