



Request for Proposal

Annual Financial Statement Audit

Issue Date

September 16, 2021

Bid Closing

October 8, 2021, at 5:00 PM

Late proposals will be rejected.

Request for Proposal – Annual Financial Statement Audit

1. INTRODUCTION

1(A). Background

The Coachella Valley Public Cemetery District (CVPCD or District) was formed August 8, 1927, under Section 8890 of the California Health and Safety Code. District boundaries enclose approximately 3,444 square miles. The District since that time has performed over 21,000 interments/burials and has ~~at~~ over 18,000 headstones/grave markers. The Coachella Valley Cemetery is one of over 265 public cemetery Districts in California which are supported, in part, by property taxes and one of many types of special Districts in California.

The cemetery estimates that the facility will meet the need of the public for at least fifty years. The total District property consists of sixty acres, twenty-nine of the sixty have been developed for interment purposes.

A small portion of the property tax revenue that is collected from taxpayers within the District is part of the revenue the cemetery relies on for the annual budget. Individuals who do not reside in the District do not pay property taxes but are required by law to pay a surcharge to the District for interment in the cemetery.

Cemetery Districts are not actually a department of any CVPCD or County government. Although Counties, for a fee, do collect property taxes and deposit them to District accounts.

Cemetery Districts are governed by a Board of Directors consisting of three to five Trustees. Trustees are usually appointed for at least one four-year term. The Board of Trustees meet once a month for regular business meetings. Laws and rules for these meetings and others are contained in the Brown Act.

Laws for the operation of public cemeteries are contained in the California Health and Safety Code. Private cemeteries such as Forest Lawn and Rose Hills come under the jurisdiction of the State Cemetery Board.

1(B). RFP Purpose

The District requests proposal responses from highly qualified and experienced independent certified public accounting firms to audit and report on the financial position and internal controls of the District. Such firms must possess the required license(s) to practice in the state of California and regularly practice in the local government audits (particularly special districts).

The District operates on a July 1 – June 30 fiscal year. The District anticipates a three-year audit service agreement, with the option to extend the agreement for two additional years, subject to annual review by the District beginning with the fiscal year ending June 30, 2021. Additional information about the District, can be found on the District website at www.cvpdc.org.

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1(C). Qualifying Questions

1. Has your firm been in continuous operation for less than five years? Yes ___ No ___
2. Does any employee or official of the CVPCD have any financial or other interest in your firm? Yes ___ No ___
3. Has your firm been disqualified by any public agency from participation in public contracts? Yes ___ No ___

If the answer to any of the above is Yes, you may not qualify to participate in this bid. Contact the CVPCD for additional information. If the answer to all the above was No, please fill out this sheet with the appropriate contact information for your company.

FULL LEGAL NAME OF COMPANY: _____

TYPE OF BUSINESS: Corporation ___ Partnership (general) ___ Partnership (limited) ___

Sole Proprietorship ___ Limited Liability Company ___

FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN): _____

CONTRACTORS LICENSE NUMBER: _____

EXPIRATION DATE: _____

ADDRESS: _____

CITY/STATE/ZIP: _____

EMAIL ADDRESS: _____

AUTHORIZED REPRESENTATIVE: _____

*Proposals must be signed by a duly authorized official of the responder. For purposes of the Request for Proposal, "Responder" may also be referred to as Vendor, Contractor, Supplier, Proposer, Company or Firm.

SIGNATURE

DATE

PHONE

2. RFP INSTRUCTIONS AND INFORMATION

2(A). RFP Contact

Name and Title:
Matthew McCue
Consultant
Coachella Valley Public Cemetery District

Address:
82925 Avenue 52
Coachella, CA 92236

Contact Information:
(760) 398-3221
Matthew.McCue@cvpcd.org

2(B). RFP Evaluation Criteria

A CVPCD evaluation team will evaluate the RFP responses received from each vendor. Prior to the selection of the award to the apparent successful vendor, the CVPCD reserves the right to conduct on-site visits of any vendors' facilities and/or require any vendor to participate in a presentation to the evaluation team and/or the CVPCD Board of the items contained in the RFP response and any other items deemed appropriate by the CVPCD.

If an award is made as a result of this RFP, it shall be awarded to the vendor whose proposal will lead to the best product for the CVPCD with the quality of work, professionalism, price and other factors including, but not limited to: demonstrated technical ability and expertise; reference calls and/or recommendations; licenses, ISO Certifications or any other applicable membership or certifications; presentations to the CVPCD (if applicable); on-site visits at vendor's site (if applicable); product; any additional criteria deemed appropriate by the CVPCD which would lend itself to establishing the service provider's viability to perform the work as outlined in this RFP.

When determining whether a vendor is responsible, or when evaluating a vendor's response, the following factors will be considered, any one of which will suffice to determine whether a potential vendor is a responsible vendor or if the vendor's proposal is the most advantageous to the CVPCD:

1. The ability and skill of the vendor to perform/provide the service required.
2. The character, integrity, reputation, judgment, experience, and efficiency of the vendor.
3. The quality of performance of previous public and private contracts or services, including, but not limited to, the vendor's ability to perform satisfactorily and complete items specified in the contract agreements.

4. The previous and existing compliance by the vendor with laws relating to the contractor services.
5. Evidence of collusion with any other vendor, in which case colluding vendors will be restricted from submitting further bids on the subject project or future tenders.
6. The vendor is not qualified for the work or to the full extent of the RFP.
7. There is uncompleted work with the CVPCD or others, or an outstanding dispute on a previous or current contract that might hinder, negatively affect, or prevent the prompt completion of the work bid upon.
8. Such other information as may be secured having a bearing on the decision to award the contract.
9. Any other reason deemed proper by the CVPCD.

2(C) Notices and Response Criteria

2(C)1. Good Faith

This RFP has been compiled in good faith. The information contained within is selective and subject to the CVPCD's updating, expansion, revision, and amendment.

2(C)2. Right to Cancel

The CVPCD reserves the right to change any aspect of, terminate, or delay this RFP, the RFP process and/or the program, which is outlined within this RFP at any time.

2(C)3. Not an Award

Recipients of this RFP are advised that nothing stated herein, or any part thereof, or any communication during the evaluation and selection process, shall be construed as constituting, offering, or awarding a contract.

2(C)4. Property of the CVPCD

Responses to this RFP will become the property of the CVPCD and will form the basis of negotiations of an agreement between the CVPCD and the apparent successful vendor. Proposals are subject to the California Public Records Act and may be provided to anyone properly requesting same, after contract award. Proprietary or confidential information must be clearly indicated with submitted proposals.

2(C)5. CVPCD not Liable for Costs

The CVPCD is not liable and will not be responsible for any costs incurred by any vendor(s) for the preparation and delivery of the RFP responses, nor will the CVPCD be liable for any costs incurred prior to the execution of an agreement, including but not limited to, presentations by RFP finalists to the CVPCD.

2(C)6. CVPCD's Expectations

During the review of this document, please note the CVPCD's emphasis on the expectations, qualities, and requirements necessary to be positioned as an RFP finalist and successful vendor.

2(C)7. Proposal Rejection; No Obligation to Buy

The CVPCD reserves the right to reject any or all proposals at any time without penalty. The CVPCD reserves the right to refrain from contracting with any vendor. The release of this RFP does not compel the CVPCD to make an award. The CVPCD may elect to proceed further with this project by interviewing firm(s) well-suited to this project, conducting site visits, or proceeding with an award.

2(C)8. Right to Award

The CVPCD reserves the right to make an award without further discussion of the proposal submitted. Therefore, the proposal should be submitted initially with the most favorable terms the vendor can offer.

2(C)9. Non-Endorsement

As a result of the selection of a vendor to supply products and/or services the CVPCD is neither endorsing nor suggesting that the vendor's product is the best or only solution. The vendor agrees to make no reference to the CVPCD in any literature, promotional material, brochures, sales presentation, or the like without the express written consent of the CVPCD.

2(C)10. Errors in Proposal

The CVPCD will not be liable for any errors in vendor proposals. Vendors will not be allowed to alter proposal documents after the deadline for proposal submission. The CVPCD reserves the right to make corrections or amendments due to errors identified in proposals by the CVPCD or the vendor. This type of correction or amendment will only be allowed for such errors as typing, transposition, or any other obvious error. Vendors are liable for all errors or omissions contained in their proposals.

2(C)11. Scoring the Submissions

Each submission will be judged according to a fixed set of criteria. The criteria are:

- **30%** on the approach of the proposal, including the ability to meet the requirements of the RFP
- **30%** on the experience level and references of the contractor
- **40%** on the total cost of the proposal

The District reserves the right to negotiate material aspects of proposals received, including costs, services and scheduling, when determined to be in the best overall interest of the District.

3. SCOPE OF SERVICES

3(A). Termination

The District may terminate this agreement and be relieved of any consideration to the Contractor should Contractor fail to perform in the manner required. Furthermore, the District may terminate this agreement for any reason without penalty upon giving thirty (30) days written notice to the Contractor. In the event of termination, the full extent of District liability shall be limited to an equitable adjustment and payment for materials and/or services authorized by and received to the satisfaction of the District prior to termination.

3(B). Scope

Perform Audit of Financial Statements and Prepare Auditor's Report

1. Audit the District's financial statements in accordance with Generally Accepted Accounting Principles, as set forth by AICPA, GASB, and in accordance with the "Minimum Audit Requirements and Reporting Guidelines for California Special Districts", as required by the California State Controller's Office.
2. Prepare Auditor's Report that includes the following:
 - a. Government-wide financial statements
 - b. Fund Financial Statements
3. All Financial Statements to include prior year for comparative purposes
4. Required Footnotes to Financial Statements
5. GASB 68 & 75 Required Supplementary Information
6. Auditor's opinion on the financial statements and required supplementary information
7. State Controller's Report:
Pursuant to Government Code 53891, prepare Annual Audit Report of Financial Transaction of Special District and submit to the California State Controller's Office by State Deadline
8. Management Letter
Prepare letter that includes recommendations for improvements in internal controls, accounting procedures, and other significant observations that are non-reportable conditions. Management letter shall be addressed to the General Manager.
9. Management Report
Prepare a report of any reportable conditions, if any, discovered during the audit. A reportable condition shall be defined as a significant or material deficiency in the design or operation of the internal control structure that could materially adversely affect the District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.
10. Staff Presentation:
Prior to the preparation of the final audit report, the Auditor will meet with District staff to discuss the results of the audit and to review significant findings, if any.
11. Board Presentation:
Attend publicly noticed Board of Director's meeting and present the audit report and results of the audit

12. The audits performed under the RFP shall cover periods a through c, with an option to extend to cover periods d and e:
- a. July 1, 2020 – June 30, 2021
 - b. July 1, 2021 – June 30, 2022
 - c. July 1, 2022 – June 30, 2023
 - d. July 1, 2023 – June 30, 2024
 - e. July 1, 2024 – June 30, 2025

3(C). Insurance

Respondent must provide proof of the following insurance:

General Liability, Automobile, Worker’s Compensation and Professional Liability.

Respondent shall procure, prior to commencement of service, and keep in force for the term of this contract, at Respondent’s own cost and expense, the following policies of insurance, certificates, or binders as necessary to represent that coverage as specified below is in place with companies doing business in California and acceptable to the District.

If requested, Respondent shall provide the District with copies of all insurance policies. The insurance shall, at a minimum, include:

Commercial General Liability Insurance. Commercial General Liability insurance, including but not limited to, Bodily Injury, Broad Form Property Damage, Contractual Liability and if necessary, Products and Completed Operations or Owners and Respondent Protective Liability. The policy shall contain severability of interest clause or cross liability clause or the equivalent thereof. Coverage afforded on behalf of the District shall be primary insurance, and any other insurance available to the District under any other policies shall be excess insurance (over the insurance required by this Agreement).

Limits of liability shall include the following:

Bodily Injury three million dollars (\$3,000,000.00),

Property Damage three million dollars (\$3,000,000.00), or

Combined Single Limit (C.S.L.) for Bodily Injury and Property Damage four million dollars (\$4,000,000.00) per accident for bodily injury and property damage for duration of Agreement.

If the policy is a “claim made” type policy, the following shall be included as endorsements:

The retroactive date shall be the effective date of this Agreement or a prior date.

The extended reporting or discovery period shall not be less than thirty-six (36) months.

Automobile Liability Insurance. Automobile Liability Insurance, including all owned, nonowned and hired automobiles used by the Respondent or its agents in the performance of this Agreement shall have a minimum combined single limit of two million dollars (\$2,000,000.00) for Bodily Injury and Property Damage.

Worker’s Compensation Insurance. Worker’s Compensation Insurance, as required by the laws of the State of California – Statutory coverage may include Employers Liability coverage with limits not less than one million dollars (\$1,000,000.00). The Respondent certifies that he/she is

aware of the provisions of Section 3700 of the California Labor Code, which requires every employer to provide Workers' Compensation coverage, or to undertake self-insurance in accordance with the provisions of that Code. The Respondent shall comply with the provisions of Section 3700 of the California Labor Code before commencing performance of the work under this Agreement and thereafter as required by that Code. Respondent shall require all Subcontractors to carry Workers' Compensation Insurance, as required by the Labor Code.

Professional Liability Insurance. Professional Liability – errors and omissions insurance in the amount of two million dollars (\$2,000,000.00) per claim and in aggregate for two (2) years beyond the date of project acceptance by the CVPCD.

Terms, Conditions and Endorsements. The aforementioned insurances shall be endorsed and have all the following conditions:

Additional Insured. Respondent shall name the District, its Council members, directors, officers, agents and employees as additional insureds in its Comprehensive Commercial General Liability and

Automobile Liability policies. If Respondent submits the ACORD Insurance Certificate, the additional insured endorsement must be set forth on a CG20 10 1185 form (or more recent) and/or CA 20 48 – Designated Insured Form (for business auto insurance). A statement of additional insured endorsement on the ACORD Insurance Certificate form is insufficient proof of the additional insured requirement and will be rejected.

3(J). Indemnification

Contractor shall defend, indemnify, protect and hold harmless the District, its elected and appointed officers, employees, and agents, from and against all claims for damages, liability, and expenses (including attorney's fees) arising out of this agreement and/or Contractor's performance hereunder, except as to such damages, liability, and expenses due to the sole negligence or willful acts of the District, its officers, employees or agents.

4. SUMMARY OF RESPONSE

4(A). RFP RESPONSE SUBMITTAL CHECKLIST

A digital copy of the response should be emailed to Matthew.McCue@cvpcd.org.

Responses shall be submitted on or before **October 8, 2021, at 5:00 pm**. There will be no public bid opening. Responses to this RFP will become the property of the CVPCD and will not be returned.

This checklist is intended merely as an aid to the Vendor in providing a response to this RFP. The Vendor retains the sole responsibility for accuracy and completeness of the response.

1. Response to Qualifying Questions
2. Company Background and History
3. Information and Bio's on Team Assigned to Work

4. Description of Approach to Scope of Work
5. Appendix A "References"
6. Appendix B "Proposal Price Certification"

4(B). SELECTION PROCESS SCHEDULE

Every attempt will be made to adhere to the schedule below:

Request for Proposal released:	September 16, 2021
Questions regarding RFP due:	September 24, 2021
Written responses to questions provided:	October 1, 2021
Responses to RFP due:	October 8, 2021
Award of contract:	October 22, 2021
Contract commencement:	As soon as possible

4(C). RIGHT TO PROTEST

Specification Protest

In the event a potential respondent asserts that any element of the RFP is unfairly exclusionary due to a technical, capability, experience, or other specific bid qualifying requirement, and they feel consideration should be granted, they may submit a Specification Protest to the General Manager. The protest should contain the following:

- (1) The name and address of the party and the relationship of the person submitting the protest on behalf of.
- (2) Identification of the proposed project or contract.
- (3) Description of the nature of the protest.
- (4) Identification of the provision of the RFP technical specification being challenged.
- (5) Copies of all (or any) documentation supporting the protest.
- (6) Statement of the specific change requested.

All Specification Protest must be submitted by the deadline for Questions Regarding RFP.

Specification Protest should be directed via email to Matthew.McCue@cvpcd.org

Award Protest

Any participant in the RFP process or member of the general public may challenge the results of the RFP award process. If the RFP is awarded, the public will be made aware through a "Intention of Intent to Award RFP" public posting on the CVPCD website on the "Public Notices" page within three (3) business days of the Award of Contract date. Anyone wishing to protest the decision of the RFP Response committee may do so in writing to the CVPCD General Manager within five (5) days of the "Intention of Intent to Award RFP" posting date. Written correspondence may be sent to the General Manager by email at Josh.Bonner@cvpcd.org, or by certified mail to the CVPCD offices at:

Coachella Valley Public Cemetery District
 Attn: General Manager/Procurement

82-925 Avenue 52
Coachella, CA 92236

It is recommended you also contact the General Manager directly at (760) 574-9906 to express concerns. Any protest received after the five (5) day protest period will not be considered.

4(D). COMMENTS, EXCEPTIONS, SUGGESTIONS

Please note any comments, exceptions or suggestions in regard to this Request for Proposal:

Appendix A

REFERENCES

Please list three (3) different clients for whom you are currently providing comparable services. The ideal reference would be a government agency of similar size to CVPCD.

1) Agency Name: _____

Address (City/State): _____

Contact Person/Phone Number: _____

Date(s) Service Provided: _____

Description of Work Provided: _____

2) Agency Name: _____

Address (City/State): _____

Contact Person/Phone Number: _____

Date(s) Service Provided: _____

Description of Work Provided: _____

3) Agency Name: _____

Address (City/State): _____

Contact Person/Phone Number: _____

Date(s) Service Provided: _____

Description of Work Provided: _____

Appendix B

PROPOSAL PRICE CERTIFICATION

In compliance with the attached specification, the undersigned offers and agrees that if this proposal is accepted by the CVPCD Board within ninety (90) days of the date of proposal opening, that they will furnish any or all the deliverables upon which prices are quoted below.

COMPANY _____

ADDRESS _____

AUTHORIZED SIGNATURE _____

PRINT NAME _____

1) Audit Services

Monthly Total \$ _____

2) Extra Work:

Hourly Labor Rate \$ _____

Payment Terms: _____%, _____ Days