



## REQUEST FOR PROPOSALS AUDITING SERVICES

Notice is hereby given that the Rowland Unified School District, hereinafter referred to as the “District”, pursuant to Education Code Section 41020, et seq. invites proposals for furnishing auditing services for the 2015-16 annual Financial Audit as specified in the Standards and Procedures for Audits of California K-12 Local Educational Agencies by the State Controller of the State of California, and such other publications on school district audit procedures as have been or shall be issued during the period of this contract. The audit must be performed in accordance with generally accepted auditing standards for financial and compliance audits, as promulgated by the U.S. General Accounting Office (GAO) in Standards for Audit of Governmental Organizations, Programs, Activities, and Functions and the standards issued by the Office of the State Controller. In addition, the audit shall be in accordance with the requirements established by Single Audit Act of 1984 (P.L. 98-502).

Proposals must be received by the Rowland Unified School District by 2:00 P.M., Friday, February 19, 2016 and shall be in a sealed envelope clearly marked “Audit Proposal” addressed to:

Rosana McLeod  
Director of Purchasing  
Rowland Unified School District, Transportation Training Room  
1830 S. Nogales Street  
Rowland Heights, CA 91748

In accordance with Education Code § 41020(f)(2), “it is unlawful for a public accounting firm to provide audit services to a local educational agency if the lead audit partner, or coordinating audit partner, having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for that local educational agency in each of the six previous years.”

The District reserves the right to reject any or all proposals or to waive any irregularities therein. No proposal may be withdrawn for a period of sixty (60) days after the date set for the opening of bids.

Proposal may be obtained on our District’s website at [www.rowlandschools.org](http://www.rowlandschools.org)

San Gabriel Valley Tribune

Posted: January 29, 2016

Posted: February 5, 2016

RFI: Deadline February 15, 2016, no later than 12:00 p.m.!

Submission Deadline: February 19, 2016

**ROWLAND UNIFIED SCHOOL DISTRICT  
Business Services**

**REQUEST FOR PROPOSAL (RFP)  
2015/16:5R ANNUAL AUDIT**

TABLE OF CONTENTS

- A. 2015/16:5R RFP Timeline
- B. The District
- C. Proposal Guidelines
  - 1. Request for Proposal
  - 2. Scope of Audit
  - 3. Proposal Due Date
  - 4. Rejections of Proposals
  - 5. Award of Contract
  - 6. Mandatory Documents
  - 7. Statement of Qualifications
  - 8. Other General Requirements
  - 9. Audit Operations Environment
  - 10. Audit Agreement
- D. Proposal Form – Annual Audit
- E. Statement of Qualifications
- F. Other General Requirements
- G. Audit Agreement

**ROWLAND UNIFIED SCHOOL DISTRICT**  
**Business Services**

**REQUEST FOR PROPOSAL**  
**2015/16:5R RFP ANNUAL AUDIT**

**A. 2015/16:5R RFP TIMELINE**

<u>TASK</u>	<u>RESPONSIBILITY</u>	<u>DATE</u>
1. Complete RFP Specifications	District	January 29, 2016
2. Post RFP's in Newspaper	District	January 29, 2016 February 5, 2016
3. Requests for Information (RFIs) due	Auditors	February 15, 2016 No later than 12:00 p.m.!
4. Submit Audit Proposals	Auditors	February 19, 2016 No later than 2:00 p.m.
5. Recommend Auditor	Interviews with Audit Selection Committee	TBD
6. Select Auditor – Approve Contract	School Board	March 8, 2016

**ROWLAND UNIFIED SCHOOL DISTRICT**  
**Business Services**

**REQUEST FOR PROPOSAL**  
**2015/16:5R RFP ANNUAL AUDIT**

**B. THE DISTRICT**

Rowland Unified School District is located 40 miles east of Los Angeles, and is proud to be one of the leading mid-sized school districts in California. With an estimated 15,000 students and 11 K-6 elementary schools, 3 K-8 Academies, 2 Intermediate schools, 2 High Schools, 1 Continuation High School as well as a Community Day School, we serve the communities of Rowland Heights, Walnut, La Puente, City of Industry and West Covina.

In addition, we impact the community with programs for more than 5,000 adults through Rowland Adult and Community Education.

**C. PROPOSAL GUIDELINES**

**1. Request for Proposal**

Rowland Unified School District (“District”) requests sealed proposals from qualified certified public accountants and public accountants currently designated as active by the State Controller’s Office and who can perform K-12 Local Education Agency audits. To conduct the District’s annual audits for the fiscal years ending June 30, 2016, June 30, 2017, and June 30, 2018.

This Request for Proposal (RFP), the evaluation of responses, and the award of any resultant contract shall be made in conformance with current competitive selection procedures as they relate to the procurement of professional services by the District. A proposal shall be an irrevocable offer for sixty (60) days following the scheduled date for contract award, until accepted or rejected.

**2. Scope of Audit**

Education Code §41020 requires that school districts shall provide for an audit of the books and accounts of the District and the audit shall include all funds of the District, including student body, cafeteria funds, and any other funds under the control or jurisdiction of the District. Each audit shall also include an audit of pupil attendance procedures. Each audit shall also include a determination of whether funds were expended pursuant to a local control and accountability plan or an approved update to a local control and accountability plan.

The AUDIT shall be made in accordance with generally accepted auditing principles and shall include, to the extent applicable, the audit procedures required by the State Controller’s Office of the State of California as detailed in the Controller’s publication, “Standards and Procedures for

Audits of California K-12 Local Educational Agencies,” and such other publications on school district audit procedures of said Department as have been or shall be issued during the period of this contract. The scope of the audit shall not be limited to that provided in the aforementioned publications in the event that in the opinion of the Respondent’s particular circumstances warrant extension thereof. The audit shall include all funds of the district including, but not limited to General Fund, Special Revenue Fund, Debt Service Fund, Capital Projects Fund, Internal Service Fund, Expendable Trust Fund, Cafeteria Fund, Student Body Accounts, and Long-Term Debt Accounts.

**3. Proposal Due Date**

Sealed proposals shall be submitted to the District Purchasing Department *on or before February 19, 2016 at 2:00 PM.*

**4. Clarifications to RFP**

The Respondent shall make all investigations necessary to be informed regarding the service(s) to be furnished. Any Respondent seeking clarification of any portion of this RFP shall submit the requested clarification in writing to the District. Responses of the District to any requested clarification will be in writing; if in the sole judgment of the District, any clarification response affects the RFP or other Respondents, the District will issue the clarification response by a written addendum distributed to all potential Respondents who have theretofore obtained this RFP from the District. All requests for clarification of this RFP must be submitted and actually received by Rosana McLeod, Director of Purchasing, at [rmcleod@rowland.k12.ca.us](mailto:rmcleod@rowland.k12.ca.us) no later than **2:00 PM, PDT, Friday, February 19, 2016**; the District will not respond to clarification requests submitted thereafter.

Respondent should carefully examine the entire RFP and any addenda thereto, together with all related materials and data referenced in the RFP or otherwise available to it, and should become fully aware of the nature and location of the work, the quantities of the work, and the conditions to be encountered in performing the work. If a Respondent fails to notify the District prior to the date fixed for submission of proposals of an error in the RFP known to it, or an error that reasonably should have been known to it, and if Respondent is awarded the contract, Respondent shall not be entitled to additional compensation or time by reason of the error or its later correction.

**5. Mandatory Documents**

This RFP requires the mandatory completion of the following enclosed documents:

- a. STATEMENT OF QUALIFICATIONS (Attachment B)
- b. PRICE PROPOSAL FORM (Attachment C)

**6. Statement of Qualifications**

Accounting firms submitting proposals may furnish other information in addition to the required “Statement of Qualifications” form attached as Attachment A to this RFP. The Rowland Unified School District is interested in securing the services of an auditing firm which has demonstrated high level auditing experience in California school districts, in order to provide a comprehensive and detailed audit of the district’s accounts and records. Selection will be made based on an evaluation of Respondent’s qualifications, including its demonstrated competence and professional qualifications that are necessary for the satisfactory performance of the services required, and not solely on the basis of lowest price.

**7. Audit Operations Environment**

The operations environment for this audit includes:

- a. The District is located at 1830 S. Nogales Street, Rowland Heights, CA 91748
  - b. The employment of approximately 2,100 personnel, including substitutes, in its operations, with an estimated 2,545 W-2’s issued in January 2015.
  - c. A District General Fund budget of approximately \$107 million and a total of \$230 million in all funds.
- 8. Agreement for Audit Services.** Attachment A to this RFP is a form of the Agreement for Audit Services (“Agreement”) which the District anticipates executing with the Respondent selected to provide audit services through this RFP. The scope of Consultant Services and other terms and conditions are set forth in the Agreement.

- a. **Respondents’ Review of Agreement.** Each Respondent shall thoroughly review the Agreement and each Respondent’s RFP Response must indicate acceptance of all terms and conditions of the Agreement or identify requested modifications to portions of the Agreement. If a Respondent requests modifications to any portion of the Agreement, the Respondent must set forth, in its RFP Response, the specific modification requested. No modification to the Agreement requested by a Respondent is binding on or enforceable against the District unless the District accepts the requested modification and such modification is incorporated into the Agreement as awarded by the District’s Board of Education.

**D. RFP RESPONSE.**

- 1. **Submission of RFP Response.**
  - a. **Latest Date/Time for Submission of RFP Response.** The latest date/time for submission of RFP Responses is **2:00 PM, Friday, February 19, 2016.**
  - b. **Location for Submission of RFP Response.** RFP Responses shall be submitted to the office of the District’s Director of Purchasing at:

ROWLAND UNIFIED SCHOOL DISTRICT  
Rosana McLeod, Director of Purchasing  
1830 South Nogales Street  
Rowland Heights, CA 91748

RFP Responses which are not actually received at the above-stated location at or prior to the latest date/time for submission of RFP Responses will be rejected by the District for non-responsiveness. Respondents are solely responsible for the timely submission of RFP Responses. Respondents are advised that the District utilizes a central mailroom for the receipt of items transmitted by United States Mail and private courier services, including FedEx, California Overnight, DHL, etc. Items received in the District's central mailroom will be distributed to the addressee(s) only as part of the mailroom's regular routine delivery service. A response to this RFP which is received in the District's central mailroom is not received by the above-stated District Office until delivery of such item is effectuated to the above-stated District Office by the District's mailroom services. Accordingly, Respondents are encouraged to personally deliver RFP Responses directly to the above-stated District Office or to retain a private courier service to personally deliver RFP Responses to the above-stated District Office. Facsimile or e-mailed transmissions will not be accepted.

2. **RFP Response Contents/Format.**

- a. **RFP Response.** All materials submitted in response to this RFP shall not exceed thirty (30) pages and shall be on 8 ½" x 11" paper, in portrait orientation. All submitted materials must be bound in either a three-ring binder or spiral bound notebook. Tabbed dividers should be used to identify and separate discrete sections of the RFP Response which correspond format and contents described in Paragraph C below.
- b. **Additional Materials.** Respondents are not prohibited, but are discouraged, from submitting materials in addition to those specifically responding to the matters noted in Paragraph C below. If a Respondent elects to submit materials with its RFP Response which are in addition to the matters described in Paragraph C below, the Respondent shall separately bind all such additional materials from the RFP Response addressing the matters set forth in Paragraph C below.
- c. **Copies of RFP Response.** Each Respondent shall submit an original (wet signed) RFP Response and five (5) copies of its RFP Response, together with an electronic copy on a flashdrive.
- d. **Compliance with Applicable Laws.** In connection with this RFP and the agreement, Respondent/Consultant shall comply with all applicable laws in all aspects in connection with the procurement process of this project and the performance of the contract whether such laws are stated herein or not.

3. **RFP Response Format and Organization.** Each RFP Response must conform to the following described organizational format and must include the contents described below. Failure of a Respondent to submit its RFP Response in a format and with

contents conforming to the following requirements will be a basis for the District's rejection of such RFP Response for non-responsiveness.

- a. **Cover Sheet.** Identify the submittal as the RFP Response to this RFP and an identification of the firm submitting the RFP Response along with the firm's address, telephone/fax numbers and email addresses of the firm's principal contacts in connection with this RFP or the RFP Response.
- b. **Letter of Interest.** Include a brief letter expressing the interest of the Respondent in providing Audit Services and a brief history of the firm, together with a statement of the qualifications of the Respondent to provide the audit services. Provide contact information, including the telephone number, fax number and email address for the personnel of the Respondent who will be receiving notices and other communications from the District regarding the RFP. The letter of interest should be bound with other materials responding to this RFP.
- c. **Table of Contents.** Include a Table of Contents reflecting the Respondent's responses to each of the items set forth below.
- d. **Tab 1; Statement of Qualifications.** Complete the Qualifications Statement incorporated into this RFP as Attachment B.
- e. **Tab 2; Relevant FMP Experience.** Provide additional details of the audit assignments identified in Paragraph 5 of Qualifications Statement which reflect the skills, experience and other qualifications of the Respondent to successfully complete the Audit Services contemplated by this RFP.
- f. **Tab 3; Insurance Certificates.** Provide copies of Certificates of Insurance for the Respondent; required Certificates of Insurance and minimum coverage amounts for each policy of insurance are as set forth below.

Policy of Insurance	Minimum Coverage Amount
Workers Compensation	In accordance with law
Employers Liability	One Million Dollars (\$1,000,000)
Commercial General Liability	One Million Dollars (\$1,000,000) per occurrence and Two Million Dollars (\$2,000,000) in the aggregate
Combined Single Limit Automobile Liability	One Million Dollars (\$1,000,000)
Professional Liability	One Million Dollars (\$1,000,000) per claim and Two Million Dollars (\$2,000,000) in the aggregate

- g. **Tab 4; Personnel Resumes; Respondent Employee Resumes.** Provide a current resume for each employee proposed by the Respondent to complete any portion of the Audit Services, as identified in Paragraph 4.1 of the Qualifications Statement. The foregoing excludes personnel whose assigned tasks are limited to administrative or clerical support.
- h. **Tab 5; Completion of Audit Services.** Provide a narrative describing the Respondent's anticipated approach and methodology the Respondent to prepare the FMP and other obligations under the Agreement. Specifically discuss and

address the process anticipated by the Respondent for the following:

Engagement, participation and consensus of: (i) District shared governance stakeholders; (ii) District Board of Education; (iii) community stakeholders.

Collaboration and cooperation with: (i) District management personnel; and (ii) other consultants retained by the District in connection with update/revision of the FMP.

Establishment of facilities priorities and evaluations of alternative facilities development considerations.

- i. **Tab 6; Agreement Comments.** Included with this RFP, as Attachment A, is the Agreement. Respondents must indicate in Tab 6 acceptance of all terms and conditions of the Agreement, without conditions, qualifications or reservations or identify any term or condition of the Agreement which the Respondent requests modification, by amendment to existing provisions, addition of additional provisions or deletion of existing provisions. Where any requested modification consists of amendments to existing provisions or additional provisions, the RFP Response must set forth the complete text of the requested amendment or addition. Any Respondent who's RFP Response does not identify modifications to terms or conditions of the attached Agreement will be deemed to have agreed to and accepted all terms and conditions set forth therein, if the Respondent is awarded the Agreement.
- j. **Tab 7; Price Proposal.** Provide a fee proposal for completion of the services and other obligations set forth in the Agreement on the form of Price Proposal included with this RFP as Attachment C.
- k. **Tab 8; Acknowledgment of Addenda.**  
If the District issued Addenda to the RFP, Tab 8 must include the following statement:  
The Respondent submitting this RFP Response acknowledges receipt of Addenda Nos. \_\_\_\_\_. The Respondent confirms that requirements noted in the foregoing Addenda are incorporated into the RFP Response.  
If the District did not issue Addenda to the RFP, Tab 8 must include the following statement: "No Addenda issued."

E. **SELECTION CRITERIA.**

1. **General.** Each timely submitted RFP Response will be independently reviewed by each member of the Evaluation Panel. A RFP Response which does not comply with the requirements of this RFP will be subject to rejection for non-responsiveness.
2. **District Policy.** It is the policy of the District that the selection of firms to provide professional services for the District be based on the demonstrated competence and qualifications to complete the required professional services at a fair and reasonable price to the District. Accordingly, award of the Agreement is not based solely on proposed pricing for completion of Audit Services.
3. **Evaluation Criteria.** The following set forth the criteria by which each RFP Response

will be evaluated. The District and the Selection Committee reserve the right to exercise discretion in the weight and priority of the evaluation criteria.

- a. **Relevant Experience and Ability.** The Respondent and its proposed personnel will be evaluated based on experience in successfully completing Audit Services for other California community college districts.
- b. **Responsiveness to RFP Requirements.** The District will evaluate the Respondent's responsiveness to the requirements of this RFP as outlined in the RFP.
- c. **Client Responsiveness.** The District will evaluate the prior experience and success of the Respondent and its proposed personnel to establish effective working relationships within the setting of a higher education institution, including the relationships with management, administrative, technical and end-user staff of prior clients and relationships with other consultants.
- d. **Availability.** The District will evaluate the availability of the Respondent and its proposed personnel to be dedicated to completion of Audit Services within the District's anticipated schedule.
- e. **Proposed Pricing.** The District will evaluate the pricing proposed for completion of the Audit Services.

#### F. **EVALUATION AND SELECTION PROCESS**

1. **Interviews.** At the sole discretion of the Evaluation Panel, one or more of the Respondents deemed qualified for the Project by the Evaluation Panel may be invited to participate in an interview with the Evaluation Panel. Interviews, if conducted by the Evaluation Panel, will generally consist of no more than a ten (10) minute presentation followed by questions posed by the Evaluation Panel. If requested by the Evaluation Panel, any Respondent invited to participate in the interview process shall have present at the interview employees of the Respondent and any Sub-Consultant who: (i) have management or supervisory responsibility for completion of Audit Services; and (ii) are proposed to complete a portion of the Audit Services.
2. **Evaluation Panel Recommendation.** Based upon evaluation of RFP Responses in accordance with the selection criteria described above, the Evaluation Panel may identify not more than three (3) Respondents (without ranking Respondents) to the District's President/Superintendent. Based upon Respondents identified by the Evaluation Panel, the District's President/Superintendent will make a recommendation to the District's Board of Education for award of the FMP Contract. The foregoing notwithstanding authority to award the FMP Agreement is vested solely in the District's Board of Education.

#### G. **OTHER GENERAL REQUIREMENT**

1. **Rejection of RFP Responses; Waiver of Irregularities.** The District reserves the right to reject all RFP Responses or to waive any immaterial irregularities or informalities in any RFP Response. A RFP Response which does not conform to requirements set forth herein is subject to rejection by the District for non-responsiveness.

2. **No Direct Contact.** Selection Committee members may not be contacted or solicited by any firm or individual submitting submittals during the submittal solicitation and review process, with the exception of the facilitator, Rosana McLeod, Director of Purchasing, in accordance with the directions herein.

3. **Award of Contract.** The FMP Agreement, if awarded, will be by action of the District's Board of Education.

**4. Assignment of Contract**

No contract awarded under this Proposal shall be assigned except with approval of the Board of Education. Any attempted assignment in violation of this provision shall be voidable at the option of the Board.

**5. District's Rights**

The District may investigate the Proposal of any Consultant/Firm under consideration, may require confirmation of information furnished by a Consultant/Firm, and may require additional evidence of Proposal to perform the work described in this RFP. The District reserves the right, in its sole and absolute discretion and without recourse by Consultant/Firms, to take any of the following actions:

- a. Reject any or all Submittals
- b. Issue a new RFP
- c. Cancel, modify, or withdraw the RFP
- d. Issue addenda, supplements, and modifications to this RFP
- e. Modify the RFP process (with appropriate notice to Consultant/Firms)
- f. Appoint a selection committee and evaluation teams to review RFP's and seek the assistance of outside technical experts in the response evaluations
- g. Hold meetings and exchange correspondence with the Respondent/Consultant to seek an improved understanding and evaluation of the responses
- h. Seek or obtain data from any source that has the potential to improve the understanding and evaluation of the responses
- i. Waive minor irregularities in responses
- j. Negotiate a contract with the selected Consultant/Firm
- 1. Refuse to issue a contract at all.

**6. RFP Response Validity**

All RFP Responses shall remain valid for a period of 90 days following the RFP deadline.

**7. Publicity**

News releases relating to this RFP shall not be made without prior approval by, and in coordination with, the District.

**8. Equal Opportunity**

Respondent must be an Equal Opportunity Employer and shall certify that it is in compliance with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable Federal and State laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.

**9. Respondent's Authorized Signee**

If the Respondent is an individual or an individual doing business under a firm name, the bid must, in addition to the firm name, be signed by the individual; if the bidder is a partnership, the bid should be signed with the partnership name by one of the partners; if a corporation, with the name of the corporation by an officer authorized to execute a bid on behalf of the corporation.

**10. Public Records**

Except for materials deemed Trade Secrets (as defined in California Civil Code §3426.1) and materials specifically marked "Confidential" or "Proprietary" all materials submitted in response to this RFP are deemed property of the District and public records upon submission to the District. The foregoing notwithstanding, the District may reject for non-responsiveness the RFP Response of a Respondent who indiscriminately notes that its RFP Response or portions thereof are "Trade Secret" "Confidential" or "Proprietary" and exempt from disclosure as a public record. The District is not liable or responsible for the disclosure of RFP Responses, or portions thereof, deemed to be public records, including those exempt from disclosure if disclosure is required by operation of law, or by an order of a court of competent jurisdiction, or which occurs through inadvertence, mistake or negligence on the part of the District or its agents or representatives. If the District is required to defend or otherwise respond to any action or proceeding wherein request is made for the disclosure of the contents of any portion of a RFP Response deemed exempt from disclosure hereunder, by submitting a response to this RFP, each Respondent agrees to defend, indemnify and hold harmless the District in any action or proceeding from and against any liability, including without limitation attorneys' fees arising therefrom. The party submitting materials sought by any other party shall be solely responsible for the cost and defense of the District in any action or proceeding seeking to compel disclosure of such materials; the District's sole involvement in any such action shall be that of a stakeholder, retaining the requested materials until otherwise ordered by a court of competent jurisdiction



Attachment B  
**ROWLAND UNIFIED SCHOOL DISTRICT  
STATEMENT OF QUALIFICATIONS**

**1. Respondent Information.**

1.1. Respondent Name: \_\_\_\_\_

1.2. Address:

Physical Office Location:

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

City, State and Zip Code: \_\_\_\_\_

Mailing Address (if different than address above):

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

City, State and Zip Code: \_\_\_\_\_

1.3. Phone: ( \_\_\_\_ ) \_\_\_\_\_ /Fax: ( \_\_\_\_ ) \_\_\_\_\_

1.4. Respondent's principal contacts:

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

Title: \_\_\_\_\_

Phone: ( \_\_\_\_ ) \_\_\_\_\_

Fax: ( \_\_\_\_ ) \_\_\_\_\_

E-Mail: \_\_\_\_\_

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

Title: \_\_\_\_\_

Phone: ( \_\_\_\_ ) \_\_\_\_\_

Fax: ( \_\_\_\_ ) \_\_\_\_\_

E-Mail: \_\_\_\_\_

1.5. If Respondent has more than one office, identify the office that will have primary responsibility for conducting the District's annual audits

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

City, State and Zip Code: \_\_\_\_\_

Mailing Address (if different than address above):

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

City, State and Zip Code: \_\_\_\_\_

1.6. Length of time Respondent has been in business providing educational audit services:  
\_\_\_\_\_ years

1.7. Respondent Federal Tax ID No.: \_\_\_\_\_

1.8. Name of Partner who will have primary responsibility for the audit:

---

**2. Insurance.**

2.1. Commercial General Liability Insurance.

Insurer: \_\_\_\_\_  
Current Policy No.: \_\_\_\_\_  
General Liability Insurance Broker: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone No.: (\_\_\_\_) \_\_\_\_\_  
Fax No.: (\_\_\_\_) \_\_\_\_\_  
Contact Name: \_\_\_\_\_

2.2. Workers' Compensation Insurance.

Insurer: \_\_\_\_\_  
Current Policy No.: \_\_\_\_\_  
Workers' Compensation Insurance Broker: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone No.: (\_\_\_\_) \_\_\_\_\_  
Fax No.: (\_\_\_\_) \_\_\_\_\_  
Contact Name: \_\_\_\_\_

2.3. Automobile Liability Insurance.

Insurer: \_\_\_\_\_  
Current Policy No.: \_\_\_\_\_  
Automobile Liability Insurance Broker: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone No.: (\_\_\_\_) \_\_\_\_\_  
Fax No.: (\_\_\_\_) \_\_\_\_\_  
Contact Name: \_\_\_\_\_

2.4. Professional Liability Insurance.

Insurer: \_\_\_\_\_  
Current Policy No.: \_\_\_\_\_  
Professional Liability Insurance Broker: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone No.: (\_\_\_\_) \_\_\_\_\_  
Fax No.: (\_\_\_\_) \_\_\_\_\_  
Contact Name: \_\_\_\_\_

3. **References.** Complete the following to identify references who are California school districts for which the Respondent has performed annual audit services similar to the scope and complexity described in the RFP.

Owner Name	Address	Telephone No.	Contact Name

4. **Proposed Personnel.**

4.1. Respondent's Employees. The following personnel employed by the Respondent are proposed by Respondent for performance of the annual audit services. Current resumes for each of the following proposed personnel are incorporated into the Respondent's RFP Response in Tab 4A. The resumes should indicate: (a) Position in firm, (b) Years of experience, (c) Experience in the area of school district and governmental auditing, and (d) Education

Name	Title/Position	Proposed Assigned Tasks and Responsibilities

(Duplicate the above if necessary to identify additional personnel proposed by Respondent)

Statement of Qualifications – Continued

**5. Firm Experience**

- 5.1. List of California school district contracts for audits that Respondent has performed and completed within the last 3 years (indicate the term of contract, the local office performing the audits, all audits (identified by fiscal year) performed under the contract, and the partner responsible for conducting the audits).
  
- 5.2. List of California school district for which Respondent is currently under contract to perform annual audits (indicate term of contract the local office performing the audits, all audits (identified by fiscal year) performed under the contract and the partner responsible for conducting the audits).
  
- 5.3. List other governmental agency audits performed by Respondent or now under contract to perform (indicate term of contract, the local office performing the audits, all audits (identified by fiscal year and type) performed under the contract and the partner responsible for conducting the audits).
  
- 5.4. Indicate the experience of the firm's staff members who will be assigned to this audit in the areas of California school district audits or governmental agency audits.

**6. Firms Proposed Performance**

- 6.1. A statement of the firm's understanding of the work to be performed.
  
- 6.2. Statement, in general, of the audit approach to be applied.
  
- 6.3. Statement, in general, of the level and nature of support that will be required of the District by the auditor.

6.4. Indicate the percentage of the audit work the firm expects to accomplish in each month:

<u>Month</u>	<u>Percent of Work to be Done</u>
May	_____
June	_____
July	_____
August	_____
September	_____
October	_____
November	_____
	<u>100%</u>

6.5. Additional comments regarding the firm's qualifications.

## 7. Financial Qualification

7.1. Copy of Financial Statements for auditor firm for most recent fiscal year.

## 8. **Accuracy and Authority.**

The undersigned is duly authorized to execute this Qualifications Statement under penalty of perjury on behalf of the above-identified Respondent. The undersigned warrants and represents that he/she has personal knowledge of each of the responses to this Qualifications Statement and/or that he/she has conducted all necessary and appropriate inquiries to determine the truth, completeness and accuracy of responses to this Qualifications Statement.

The undersigned declares and certifies that the responses to this Qualifications Statement are complete and accurate; there are no omissions of material fact or information that render any response to be false or misleading and there are no misstatements of fact in any of the responses. The above-identified Respondent acknowledge and agree that if the District determines that any response herein is false or misleading or contains misstatements of fact, the Respondent's RFP Response may be rejected by the District.

Executed this \_\_\_ day of \_\_\_\_\_ 20\_\_ at \_\_\_\_\_  
(City and State)

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

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Typed or written name)

Attachment C  
**ROWLAND UNIFIED SCHOOL DISTRICT PRICE PROPOSAL FORM  
(MANDATORY)**

Submitted herewith is our proposal to perform the annual audit for the Rowland Unified School District for the school year 2015/16:5R (RFP).

We propose to conduct the audits and submit the audit reports in compliance with the instructions prepared by the Audits Division, State Controller’s Office, State of California, in their publication, “Standards & Procedures for Audits of California K-12 Local Educational Agencies.” Following is a list of personnel, by classification, who will be assigned to these audits, an estimation of thier number of hours and rate per hour.

<u>Classification</u>	<u>Hour</u>	<u>Rate</u>
<u>Firm Partner</u>		
<u>Managing Accountant</u>		
<u>Supervising Accountant</u>		
<u>Supervising Accountant</u>		
<u>Senior Account</u>		
<u>Junior Account</u>		

The undersigned agrees to perform the audit specified at a total cost not to exceed \$ \_\_\_\_\_, for 2015-16, \$ \_\_\_\_\_, for 2016-17, and \$ \_\_\_\_\_, for 2017-18 including all costs of conducting the audit, including fifteen (15) copies of the Audit Report for the District, and including copies of the Audit Report to be filed with the County Office and State Departments.

The audit will be performed in accordance with the requirements outlined in the “PROPOSAL GUIDELINES,” and will be performed by the personnel identified in the “Statement of Qualifications.” The firm will enter into an agreement with the District in the form submitted with this Request for Proposal.

The undersigned further declares that neither its lead audit partner, nor coordinating audit partner, having primary responsibility for the audits, or the audit partner responsible for reviewing the audits, has performed audit services for Rowland Unified School District in each of the four (4) previous years.

Dated: \_\_\_\_\_, 2016

\_\_\_\_\_  
Name of Accounting Firm

By: \_\_\_\_\_

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

Title: \_\_\_\_\_



Attachment A  
**ROWLAND UNIFIED SCHOOL DISTRICT  
AGREEMENT FOR AUDIT SERVICES**

\ THIS AGREEMENT made and entered into on \_\_\_\_\_ between the Rowland Unified School District (“District”), a California school district, located in the County of Los Angeles, State of California, and \_\_\_\_\_, Certified Public Accountants (“CONSULTANT”).

**RECITALS**

WHEREAS, by §41020, as amended, of the Education Code, providing in part that:

“Not later than the first day of May of each fiscal year each County Superintendent of schools shall provide for an audit of all funds under his jurisdiction and control and the governing board of each district shall either provide for an audit of the books and accounts of the District, including an audit of school district income and expenditures by source of funds or make arrangements with the County Superintendent of Schools having jurisdiction over the district to provide for such auditing. In the event the Governing Board of the school district has not provided for an audit of the books and accounts of the district by April 1<sup>st</sup>, the County Superintendent of Schools having jurisdiction over the district shall provide for the audit;”

FURTHER PROVIDING THAT:

“The audits shall be made by a certified public accountant or a public accountant licensed by the State Board of Accountancy.”

“The auditor’s report shall include (1) a statement that the audit was conducted pursuant to standards and procedures developed in accordance with Chapter 3 (commencing with §14500) of part 9 of Division 1 of Title 1 and (2) a summary of audit exceptions and management improvement recommendations.

WHEREAS, it is the intention of the District, consisting of the duly elected members of the Board of Trustees of the aforesaid school district to comply with the provisions of §41020 of the Education Code and provide for an audit of the books and records of the District, and

WHEREAS, the CPA are Certified Public Accountants duly authorized to practice and licensed as such by the State Board of Accountancy and deemed by the California State Controller as qualified to conduct audits of local educational agencies and identified on the State Controllers Certified Public Accountants Directory Service (CONSULTANTDS). NOW THEREFORE, for and in consideration of the mutual covenants, conditions and promises hereinafter contained, the District hereby employs the CONSULTANT, and the CONSULTANT hereby accepts

employment to audit all books and accounts of said District in the following manner and upon the following conditions:

## **1. CONSULTANT SERVICES; GENERAL**

- 1.1. General. The Consultant Services set forth in this Agreement shall be completed by personnel employed by the Consultant who are skilled, experienced and qualified to perform and complete the Consultant Services assigned to them.
- 1.2. Consultant Standard of Care. The Consultant Services and authorized Additional Consultant Services; if any, shall be performed and provided by Consultant and its personnel: (i) using the Consultant's best skill and attention; (ii) with due care and in accordance with applicable standards of professional care; (iii) in accordance with applicable laws, rules and regulations; and (iv) in accordance with the terms of this Agreement. The Consultant acknowledges that the Consultant Services are to be provided and performed in conjunction with other services provided by other parties which relate to, or affect the audit services. Accordingly, Consultant acknowledges and agrees that the Consultant Services will be provided and completed in a collaborative and cooperative manner with such other parties so: (i) there is no delay, hindrance or interruption to the orderly and timely progression and completion of audit services; and (ii) the Annual Audit Report and Reports prepared by the Consultant under this Agreement incorporate findings, conclusions or recommendations of others which affect, or relate to the audits. The Consultant is liable to the District for the consequences of its failure to provide, perform and/or complete the Consultant Services or authorized Additional Consultant Services in accordance with the terms of this Agreement.
- 1.3. Consultant as Independent Contractor; Limited Consultant Agency. In providing services under this Agreement, the Consultant is an independent contractor to the District. The express terms of this Agreement set forth the limited extent to which the Consultant is authorized to act as an agent or representative of the District. The Consultant shall be liable to the District and third parties for the consequences of its conduct which exceed the express limited scope of the Consultant to act on behalf of the District.

## **2. BASIC SERVICES**

- 2.1. Audit Procedure and Scope

All audits shall be made in accordance with generally accepted auditing standards and shall include, to the extent applicable, the audit procedures required by the State Controller's Office of the State of California as detailed in the Department's publication, "Standards & Procedures for Audits of California K-12 Local Educational Agencies," and such other publications on school district audit procedures of said Department as have been or shall be issued during the period of this contract. The scope of audit shall not be limited to that provided in the aforementioned publications in the event that in the opinion of the CONSULTANT, particular circumstances warrant extension thereof. All audits shall include all funds of the District including, but not limited to, the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Cafeteria

Fund, Student Body Funds, and Long-Term Debt Accounts. The periods to be audited shall be for the following fiscal years: beginning July 1, 2015, and ending June 30, 2016; beginning July 1, 2016 and ending June 30, 2017; and beginning July 1, 2017 and ending June 30, 2018.

In cases where the CONSULTANT can and does place reliance upon the work of a state agency, another individual accountant or firm of public accountants or certified public accountants, he/she shall state in his/her report the extent of such reliance and shall name the agency, accountant or accountants upon whose work he/she relies. Nothing in this paragraph shall be construed to limit the responsibility of the CONSULTANT or to obligate him/her to accept or perform work which is not in compliance with the specifications of the engagement.

## 2.2. Form and Content of Reports

Form and content of the audit reports shall be in conformity, to the extent practicable, with such form and content as may be prescribed by the State Controller's Office of the State of California under §41020 of the Education Code, and as detailed in the Department's publication titled, "Standards & Procedures for Audits of California K-12 Local Educational Agencies."

In the event that circumstances disclosed by the audits indicate that more detailed verification is required in addition to that which would be sufficient under ordinary circumstances, it is agreed that such extended verification shall be completed at the "Estimated average cost per hour including out-of-pocket costs" as indicated under Compensation in this Agreement, with the hours required agreed upon by both parties prior to commencing the additional verification.

In that event that the CONSULTANT agrees to provide all ascertainable facts relative to such circumstances, together with an estimate or estimates of the additional cost or costs of furnishing a more detailed verification. It is expressly understood that fees relating to such

## 2.3. Required Consultations and Revisions

Consultant shall participate in any and all consultations regarding the audit report or reports, or any revisions thereof, including without limitation, the furnishing of any additional data in connection therewith, as may be required by the State Controller's Office of the State of California. Consultant shall also be obligated to modify, revise and/or amend the audit reports to ensure full compliance with any and all requirements by the Los Angeles County Office of Education and/or the State Controller's Office of the State of California.

## 2.4. Estimates for Budgets

Consultant shall, upon the request of the District, assist the District in making estimates of the audit costs for budget purposes, and upon the completion of the audit, render a statement in full of time and expense charges to the District.

2.5. Filing of Reports

Copies of the Audit Reports herein required to be made shall be prepared and substantially bound by the Consultant for filing with each of the following offices and departments:

1. County Superintendent of Schools
2. State Controller – Audits Division
3. Department of Education – Bureau of Apportionment and Reports
4. County Office of Education – Assistant Superintendent, Business Services
5. Board of Education (10 copies)
6. One unbound copy

2.6.

Extensions of verification procedures are additional fees as the services relating thereto are not contemplated as being within the scope of services to be performed under this contract. In the event it is agreed not to employ extended procedures, then, and in that event, the audit report will be subject to qualification with respect to the circumstances involved.

3. RENDERING THE REPORTS

THE AUDIT shall be completed, and the audit reports shall be delivered in the manner and to the parties hereinafter set forth, not later than the third Friday of November, 2014. A preliminary draft report will be available for review no later than the first Friday of November, 2014. Audit progress reports will be provided as requested by the District.

4. COMPENSATION

4.1. Contract Price for Consultant Services. The Contract Price for completion of the Consultant Services under this Agreement is the lump sum fixed price of \_\_\_\_\_ Dollars (\$\_\_\_\_\_).

4.1.1 Allocation of Contract Price to Phases of Consultant Services. The Contract Price is allocated to the various Audit Years of the Consultant Services as set forth below. Notwithstanding any provision of this Agreement to the contrary, the portion of the Contract Price due from the District to the Consultant for completion of each Audit Year of the Consultant Services shall be limited to the fixed amount set forth below.

<b>Audit Year</b>	<b>Compensation</b>
Fiscal Year Ending June 30, 2016	_____ Dollars (\$_____)
Fiscal Year Ending June 30, 2017	_____ Dollars (\$_____)
Fiscal Year Ending June 30, 2018	_____ Dollars (\$_____)

- 4.1.2 All-Inclusive Contract Price. The Contract Price for the Consultant Services is the full amount due from the District to the Consultant for the Consultant Services, including the Consultant's fee, personnel expenses (including all benefits and burdens) for Consultant personnel and others providing any part of the Consultant Services, travel of Consultant personnel and others performing Consultant Services to and from their respective offices/homes and the District's Administrative Offices, travel within the Counties of Los Angeles, Orange, San Bernardino and Riverside, costs, expense or other charges and other items necessary to complete Consultant Services, profit and administrative and overhead costs (including without limitation insurance) arising out of or associated with performance of Consultant Services under this Agreement.
- 4.2. Reimbursable Expenses. Except as expressly set forth below, there shall be no other adjustment of the Contract Price for any costs, expenses or other charges incurred by Consultant to complete the Consultant Services.
- 4.3. Additional Consultant Services. If the District authorizes Additional Consultant Services, such authorization must be set forth in a written amendment issued prior to the performance of the Additional Services. The District's payment of such Additional Consultant Services shall be based upon a mutually agreed upon lump sum fixed price. If the District and the Consultant are unable to mutually agree upon a lump sum fixed price for Additional Consultant Services, compensation to the Consultant will be on the basis of the time reasonably incurred by personnel of the Consultant to complete authorized Additional Consultant Services, multiplied by the applicable billing rate as set forth in Attachment A hereto.
- 4.4. Consultant Billings for Payment of Contract Price. During the course of providing Consultant Services, Consultant shall submit monthly billing invoices to the District for payment of the Contract Price for Consultant Services and any authorized Additional Consultant Services completed in the immediately prior month. Consultant's billings shall be in such form and format as may be reasonably requested by District. Billings for any Phase of the Consultant Services shall be limited to the portion of the Contract Price allocated for the Phase, as set forth above.
- 4.5. District Payment of Contract Price. Within thirty (30) days of receipt of Consultant's billing invoices, District will make payment to Consultant of undisputed amounts of ninety percent (90%) of the Contract Price due for Consultant Services, authorized Additional Consultant Services and authorized Reimbursable Expenses. Ten percent (10%) of each billing shall be withheld as retention and disbursed with the final billing as set forth below. The District may withhold or deduct portions of the Contract Price otherwise due Consultant hereunder if the Consultant fails to timely and completely perform material obligations to be performed on its part under this Agreement, with the amounts withheld or deducted being released after such failure of performance has been fully cured, less costs, damages or losses sustained by the District resulting therefrom. The District's payment of final billing for each audit year, including the ten percent (10%) retention withhold shall be deferred until the said audit report shall have been

delivered by the Consultant, accepted by the District, and approved by the State Controller's Office.

- 4.6. Consultant's Payments. The Consultant shall promptly pay its employees and others performing or providing Consultant Services or authorized Additional Consultant Services upon receipt of payments of the Contract Price from the District. If required by applicable law, rule or regulation, the Consultant's payments to personnel providing or performing Consultant Services or authorized Additional Consultant Services shall be at least the prevailing wage rate established for the type of service provided.

## **5. INSURANCE; INDEMNITY**

- 5.1. Consultant Insurance. At all times during performance of Consultant Services and authorized Additional Consultant Services, the Consultant shall maintain policies of insurance in the minimum coverage amounts set forth herein.
- 5.1.1. Workers' Compensation and Employers Liability Insurance. The Workers' Compensation Insurance shall cover claims under workers' or workmen's compensation, disability benefit and other similar employee benefit acts may be liable. The Employer's Liability Insurance shall cover bodily injury (including death) by accident or disease to any employee which arises out of the employee's employment by Consultant. The Employer's Liability Insurance may be obtained as a separate policy of insurance or as an additional coverage under the Workers' Compensation Insurance policy. The minimum coverage amount of the Workers' Compensation Insurance policy shall be in accordance with applicable law. The minimum coverage amount of the Employers Liability Insurance policy shall be One Million Dollars (\$1,000,000). The foregoing notwithstanding, if Consultant is a sole proprietorship form of business entity and there are no employees of the Consultant, the foregoing requirements are inapplicable and waived for such a Consultant.
- 5.1.2. Commercial General Liability Insurance. The Commercial General Liability and Property Insurance shall cover the types of claims set forth below which may arise out of or result from services under this Agreement and for which Consultant may be legally responsible: (i) claims for damages because of bodily injury, occupational sickness or disease or death of their employees; (ii) claims for damages because of bodily injury, sickness or disease or death of any person other than their employees; (iii) claims for damages insured by usual personal injury liability coverage; (iv) claims for damages, other than to the Project itself, because of injury to or destruction of tangible property, including loss of use resulting therefrom; (v) claims for damages because of bodily injury, death of a person or property damages arising out of ownership, maintenance or use of a motor vehicle; and (vi) contractual liability insurance applicable to obligations under this Agreement. The District shall be an additional named insured to Consultant's commercial general liability insurance policy. The minimum coverage amount of the Commercial General Liability insurance policy shall be

One Million Dollars (\$1,000,000) per occurrence and Two Million Dollars (\$2,000,000) in the aggregate.

5.1.3. Automobile Liability Insurance. The Automobile Liability Insurance policy of Consultant shall cover personal injury, accident damage and personal property damage arising out of owned, leased or rented automobiles. Consultant's Automobile Liability Insurance shall be a combined single limit policy in the minimum coverage amount of One Million Dollars (\$1,000,000).

5.1.4. Professional Liability. Consultant's Professional Liability insurance policy shall cover losses, damages and other liabilities arising out of Consultant Services. The minimum coverage amount of Consultant's Professional Liability Insurance policy shall be One Million Dollars (\$1,000,000) per claim and Two Million Dollars (\$2,000,000) in the aggregate.

5.1.5. Policy Endorsements; Evidence of Insurance. The Consultant shall deliver to the District Certificates of Insurance evidencing each of the policies of insurance in the coverage amounts required hereunder. All policies of insurance required hereunder shall be issued by insurer(s) admitted to issue insurance by the State of California and to the reasonable satisfaction of the District. Coverages under each policy of insurance required hereunder, whether by endorsement or otherwise, shall provide that such policy will not be modified, canceled or allowed to expire without at least thirty (30) days advance written notice to the District.

5.1.6. District General Liability Insurance. The District will maintain General Liability Insurance covering the District for claims of bodily injury or death of persons and property damage. The District may at its sole election obtain such liability insurance from a commercially available source, a Joint Powers Authority or by self-insurance.

## 5.2. Indemnity.

5.2.1. Consultant Indemnity of District. To the fullest extent permitted by law, the Consultant shall indemnify, defend and hold harmless the Indemnified Parties who are the District and District's employees, officers, Board of Education (including each individual member of the District's Board of Education), agents and representatives from any and all claims, demands, losses, responsibilities or liabilities for: (i) injury or death of Consultant's employees; (ii) injury or death of other persons or damage to property; or (iii) other costs, charges or damages arising out of or attributable, in whole or in part, to the negligent or willful acts, omissions, errors and/or other conduct negligent of Consultant, its employees, agents and representatives in performing or providing any of the obligations, services or other work product contemplated under this Agreement. The foregoing shall include without limitation, attorney's fees and costs incurred by the Indemnified Parties and shall survive the completion of obligations under this Agreement or termination of this Agreement until any such claim, demand,

loss, responsibility or liability covered by the provisions hereof is barred by the applicable Statute of Limitations.

- 5.2.2. District Indemnity of Consultant. The District shall indemnify and hold harmless Consultant from all claims arising out of bodily injury (including death) and physical damage which arise out of the negligent or willful acts, omissions or other conduct of the District.

## **6. TERM; TERMINATION; SUSPENSION**

- 6.1. Term. The Term of this Agreement shall commence as of the date set forth above and unless earlier terminated pursuant to the provisions hereof, the Term shall expire upon completion of the Consultant Services hereunder.

- 6.2. Termination for Default. Either the District or Consultant may terminate this Agreement upon seven (7) days advance written notice to the other if there is a default by the other Party in its performance of a material obligation hereunder and such default in performance is not caused by the Party initiating the termination. Such termination shall be deemed effective the seventh (7th) day following the date of the written termination notice, unless during such seven (7) day period, the Party receiving the written termination notice shall commence to cure it default(s) and diligently thereafter prosecute such cure to completion. In addition to the District's right to terminate this Agreement pursuant to the foregoing, the District may terminate this Agreement upon written notice to Consultant if: (i) Consultant becomes bankrupt or insolvent, which shall include without limitation, a general assignment for the benefit of creditors or the filing by Consultant or a third party of a petition to reorganize debts or for protection under any bankruptcy or similar law or if a trustee or receiver is appointed for Consultant or any of Consultant's property on account of Consultant's insolvency; or (ii) if Consultant disregards applicable laws, codes, ordinances, rules or regulations. If the District exercises the right of termination hereunder, the Contract Price due the Consultant, if any, shall be based upon Consultant Services and authorized Additional Consultant Services provided prior the effective date of the District's termination of this Agreement, reduced by the District's prior payments of the Contract Price and losses, damages, or other costs sustained by the District arising out of the termination of this Agreement or the cause(s) for termination of this Agreement. Consultant shall remain responsible and liable to District all losses, damages or other costs sustained by District arising out of termination pursuant to the foregoing or otherwise arising out of Consultant's default hereunder, to the extent that such losses, damages or other costs exceed any amount due Consultant hereunder for Consultant Services or authorized Additional Consultant Services.

- 6.3. District Right to Suspend. The District may, in its discretion, suspend all or any part of Consultant Services hereunder; provided, however, that if the District shall suspend Consultant Services for a period of sixty (60) consecutive days or more and such suspension is not caused by the Consultant's default or the acts or omissions of the Consultant, upon rescission of such suspension, the Contract Price will be subject to adjustment to reflect actual costs and expenses incurred by Consultant, if any, as a direct result of the suspension and resumption of Consultant Services. Except as set forth

herein, the Contract Price hereunder is not subject to adjustment for any suspension of Project construction authorized or directed by the District.

- 6.4. District Termination For District Convenience. The District may, at any time, upon seven (7) days advance written notice to Consultant terminate this Agreement, in whole or in part, for the District's convenience and without fault, neglect or default on the part of Consultant. In such event, the Agreement, or such portion as designated by the District, shall be deemed terminated seven (7) days after the date of the District's written notice to the Consultant or such other time as the District and Consultant may mutually agree upon. In such event, the District shall make payment of the Contract Price to Consultant for Consultant Services and authorized Additional Services provided through the date of termination. Except as set forth above, the Consultant shall not be entitled to other compensation if the District exercises the right to terminate hereunder, including without limitation anticipated profit on the unperformed portion of Consultant Services.
- 6.5. Consultant Suspension of Consultant Services. If the District shall fail to make payment of the Contract Price undisputedly due the Consultant, the Consultant may, upon seven (7) days advance written notice to the District, suspend further performance of services hereunder until payment in full of the undisputed portion of the Contract Price is received. In such event, Consultant shall have no liability for any delays or additional costs of services due to, or arising out of, such suspension.
- 6.6. Consultant Obligations Upon Termination. Upon expiration of the Term of this Agreement or the termination hereof, Consultant shall take action as directed by the District relating to the Consultant Services and related work product. The Consultant shall within five (5) days of such expiration or termination assemble and deliver to the District: (i) all work product, instruments of service and other items of a tangible nature; and (ii) documents, including drawings, reports and or electronic files thereof received or prepared by or on behalf of the Consultant relating the Consultant Services.

## 7. MISCELLEANOUS

- 7.1. Governing Law; Interpretation. This Agreement shall be governed and interpreted in pursuant to the laws of the State of California and in accordance with its fair meaning and not strictly for or against the District or Consultant. If any provision of this Agreement is deemed illegal, invalid unenforceable or void by any court of competent jurisdiction, such provision shall be deemed stricken and deleted herefrom, but all remaining provisions will remain and continue in full force and effect.
- 7.2. Time. Time is of the essence to this Agreement.

7.3. Successors; Non-Assignability. This Agreement and all terms hereof are binding upon and inure to the benefit of the respective successors of Consultant and the District. Neither Consultant nor District shall assign rights or obligations hereunder without the prior consent of the other, which consent may be withheld or granted in sole discretion of the Party requested to grant such consent.

7.4. Audit Records. Records, documents and other materials generated or received by Consultant and its personnel in the course of performing services hereunder shall be deemed District documents and shall be delivered to the District upon termination of this Agreement or completion of obligations under this Agreement, or at any other time upon written demand by the District. Consultant may, at its sole cost, make copies of such records for its own files.

7.5. Notices. Notices under this Agreement shall be addressed and delivered as set forth as follows:

If to District:

Rowland Unified School District  
Rosana McLeod, Director of Purchasing  
1830 South Nogales Street  
Rowland Heights, CA 91748  
[rmcleod@rowland.k12.ca.us](mailto:rmcleod@rowland.k12.ca.us)  
(626) 854-8370

If to Consultant:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7.6. Cumulative Rights; No Waiver. Duties and obligations imposed by this Agreement and rights and remedies hereunder are in addition to and not in lieu of any imposed by or available at law or in equity. No action or failure to act by District shall be deemed a waiver of any right or remedy afforded hereunder or acquiesce or approval of any breach or default of the Consultant.

7.7. Disputes.

7.7.1. Consultant Continuation of Services. Except in the event of the District's failure to make an undisputed payment of the Contract Price due the Consultant, notwithstanding any disputes between District and the Consultant hereunder, the Consultant shall continue to provide and perform Consultant Services and authorized Additional Consultant Services pending a subsequent resolution of such disputes.

7.7.2. Mandatory Mediation. All claims, disputes and other matters in controversy between the Consultant and the District, excepting therefrom claims for indemnity, arising out of or pertaining to this Agreement shall be submitted for

resolution by non-binding mediation conducted under the auspices of the Judicial Arbitration Mediation Services (“JAMS”) and the Commercial Mediation Rules of the JAMS in effect at the time that a Demand For Mediation is filed. The commencement and completion of mediation proceedings pursuant to the foregoing is a condition precedent to either the District or the Consultant commencing arbitration proceedings pursuant to the following Paragraph.

7.7.3. Arbitration. All claims, disputes or other matters in controversy between Consultant and District arising out of or pertaining to this Agreement or the Consultant Services which are not fully resolved through the mandatory mediation set forth above shall be settled and resolved by binding arbitration conducted before a retired judge under the auspices of the JAMS Commercial Arbitration Rules in effect at the time of the filing of a Demand for Arbitration. The award rendered by the Arbitrator(s) shall be final and binding upon the District and the Consultant and shall be supported by law and substantial evidence pursuant to California Code of Civil Procedure §1296. Any written arbitration award that does not include findings of fact and conclusions of law in conformity with California Code of Civil Procedure §1296 shall be invalid and unenforceable. The District and the Consultant hereby expressly agree that the Court shall, subject to California Code of Civil Procedure §§1286.4 and 1296, vacate the award if, after review of the award, the Court determines either that the award is not supported by substantial evidence or that it is based on an error of law. Any arbitration hereunder shall be conducted in the JAMS Regional Office closest to the District’s Administrative Offices.

7.8. Entire Agreement. The foregoing constitute the entire agreement and understanding between the District and Consultant concerning the subject matter hereof, replacing and superseding all prior agreements or negotiations, whether written or verbal. No term or condition of this Agreement shall be modified or amended except by writing executed by the District and Consultant. This Agreement and the documents enumerated below, if any, are all of the documents forming a part of the Agreement.

Attachment A Additional Services Billing Rates

IN WITNESS WHEREOF, the District and Consultant have executed this Agreement as of the date set forth above.

ROWLAND UNIFIED SCHOOL DISTRICT

Date: \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

CONSULTANT

Date: \_\_\_\_\_

Name of Accounting Firm: \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_