

REQUEST FOR PROPOSALS

***SUPERIOR COURT OF CALIFORNIA
COUNTY OF ALAMEDA***

REGARDING:
FINANCIAL AUDITING SERVICES

RFP NUMBER: SC 6666.2021.2

PROPOSALS DUE:
June 17, 2021 NO LATER THAN 3:00 P.M. PACIFIC TIME

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1.0 BACKGROUND INFORMATION

- 1.1 The Superior Court of California, County of Alameda (“Court”) is one of 58 superior courts in the State of California. The Court operates eight courthouses within the County of Alameda: René C. Davidson Courthouse, Wiley W. Manual Courthouse, Juvenile Justice Center, Hayward Hall of Justice, George E. McDonald Hall of Justice, Berkeley Courthouse, Fremont Hall of Justice, and East County Hall of Justice. The Court is responsible for hearing cases of all types, including civil, criminal, family, probate, mental health, juvenile, and traffic. The Office of Collaborative Court Services (OCCS) is responsible for ensuring that the Court’s various Collaborative Justice Courts operate in accordance with established evidence based best practices.
- 1.2 The Office of the Collaborative Court Services helps participants to address their substance abuse and mental health needs in an effort to improve their quality of life, reduce their rate of recidivism, and in family drug court increase the rate of family reunification following child removal. The OCCS educates and provides training to its various team members (e.g. Public Defender, District Attorney, Probation, Parole, Social Services, Alameda County Behavioral Health Care Services, local substance abuse and mental health treatment providers, etc.) and its staff to ensure that Collaborative Court participants receive the appropriate levels of care and that the Collaborative Courts operate in a non-adversarial manner. To achieve these goals, OCCS manages an annual budget of close to \$2 million in funding from federal and local sources.
- 1.3 The federal government awarded the following grants to the Court.

| Court Title | Grantor | Total Amount* | Term* |
|-------------------------|--|----------------------|--------------------------|
| Adult Drug Court | U.S. Department of Health & Human Services, Substance Abuse and Mental Health Services | \$1,987,960 | 5 years; 9/30/18-9/29/23 |
| Family Treatment Court | U.S. Department of Health & Human Services, Substance Abuse and Mental Health Services | \$2,124,984 | 5 years; 9/30/18-9/29/23 |
| Veteran Treatment Court | U.S. Department of Justice, Bureau of Justice Assistance | \$549,494 | 3 years; 1/1/19-12/31/22 |

*Subject to change due to funding approval, budget modification and carryover.

2.0 DESCRIPTION OF SERVICES AND DELIVERABLES

- 2.1 The Court is requesting proposals from a qualified certified public accountant or a qualified certified public accountant firm (“auditor”) to audit its Adult Drug Court (ADC), Family Treatment Court (FTC) and Veteran Treatment Court (VTC) grants financial statements for two (2) fiscal years beginning with the fiscal year ending June 30, 2020. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits contained in U.S. General Accounting Office’s *Government Auditing Standards (2018)*, the provisions of the Single Audit Act of 1984, as Amended in 1996, and Title 2 of the Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) as well as any other applicable federal, state, local or programmatic audit requirements.

The Court, at its discretion may add additional grants to the audit.

The Court intends to award the contract for an initial one year term with the option to extend for an additional 3 years term.

- 2.2 The audit report must be prepared by the auditor in accordance with the Government Auditing Standards and cover the operations of the Court federal funded programs (2 CFR §200.514). Specifically, the single audit should include an audit of the Court’s financial statements and Schedule of Expenditures of Federal Awards, both of which must be the same for the fiscal year, and a compliance audit of its federal programs (CFR §200.510). The Court may opt to have a series of single audits performed that cover the departments and other organizational units that expended or administered federal awards during the fiscal year (2 CFR §200.514(a)). Each audit must cover the financial statements, Schedule of Expenditures of Federal Awards, and federal program compliance of the department or organizational unit of the Court.
- 2.3 The selected auditor will be required to perform the following tasks as referenced in the Title 2 of the Code of Federal Regulations, part 200.
- **Financial Statements** – The auditor must determine whether the financial statements of the Court are presented fairly in accordance with Generally Accepted Government Auditing Standards (GAGAS), and whether the schedule of federal award expenditures is stated in all materials respects related to the Court’s financial statements as a whole.
 - **Internal Controls** – The auditor must consider the Court’s internal controls and compliance requirements, and perform an assessment of control risk, and testing of internal controls.

- **Compliance** – The auditor must determine whether the Court has complied with federal statues, regulations, and the terms and conditions of federal awards.
- **Audit Follow-up** – The auditor must follow-up on prior audit findings, if any, and perform procedures to assess the reasonableness of the summary schedule of prior findings.
- **Data Collection Form** -The auditor must complete and sign specified sections of the data collection form.

- 2.4 If the auditor determines there are deficiencies, the auditor will write a report outlining their findings. The auditor must include the following in the report:
- Recommendations to prevent such occurrence(s) in the future.
 - Each audit finding in the schedule of findings and questioned costs must have a reference number in the format meeting the requirement of the data collection form submission by Uniform Guidance Subpart F, §200.512 Report submission, paragraph (b).
 - The audit report must include the federal program name, award identification, title and number, year, name of funding agency, and name of funded entity.

3.0 TIMELINE FOR THIS RFP

The Court has developed the following list of key events related to this RFP. All dates are subject to change at the discretion of the Court.

| EVENT | DATE |
|---|----------------------------|
| RFP issued | May 11, 2021 |
| Deadline for questions | May 20, 2021 |
| Questions and answers posted (<i>estimate only</i>) | May 27, 2021 |
| Latest date and time proposal may be submitted | June 17, 2021 @ 3:00PM PDT |
| Anticipated interview dates (<i>estimate only</i>) | June 28 – July 9, 2021 |
| Evaluation of proposals (<i>estimate only</i>) | July 12 – 23, 2021 |
| Notice of Intent to Award (<i>estimate only</i>) | July 30, 2021 |
| Negotiations and execution of contract (<i>est. only</i>) | August 1 – 16, 2021 |

| EVENT | DATE |
|--|--|
| Contract start date (<i>estimate only</i>) | September 1, 2021 |
| Contract end date (<i>estimate only</i>) | September 30, 2022 with options to extend through September 30, 2025 |

4.0 RFP ATTACHMENTS

The following attachments are included as part of this RFP:

| ATTACHMENT | DESCRIPTION |
|--|---|
| Attachment 1: Administrative Rules Governing RFPs (Non-IT Services) | These rules govern this solicitation. |
| Attachment 2: Court Standard Terms and Conditions | If selected, the person or entity submitting a proposal (the “Proposer”) must sign Court Standard Form agreement. |
| Attachment 3: Proposer’s Acceptance of Terms and Conditions | On this form, the Proposer must indicate acceptance of the Terms and Conditions or identify exceptions to the Terms and Conditions. |
| Attachment 4: General Certifications Form | The Proposer must complete the General Certifications Form and submit the completed form with its proposal. |
| Attachment 5: Darfur Contracting Act Certification | The Proposer must complete the Darfur Contracting Act Certification and submit the completed certification with its proposal. |
| Attachment 6: Payee Data Record Form | This form contains information the Court requires in order to process payments and must be submitted with the proposal. |
| Attachment 7: Unruh and FEHA Certification | The Proposer must complete the Unruh Civil Rights Act and California Fair Employment and Housing Act Certification. |
| Attachment 8: Nondisclosure Agreement | The Proposer must complete and sign the Nondisclosure Agreement. Proposals that are submitted without a signed Nondisclosure Agreement will not be considered by the Court. |
| Attachment 9: Bidder Declaration | Complete this form only if the Proposer wishes to claim the DVBE incentive associated with this solicitation. |
| Attachment 10: DVBE Declaration | Complete this form only if the Proposer wishes to claim the DVBE incentive associated with this solicitation. |
| Attachment 11: Question and Answers | Form must be submitted when Proposer has a question regarding this RFP. Answers will be posted on the court’s website. |
| Attachment 12: Contact Information | Proposer’s contact information. |

5.0 PAYMENT INFORMATION

Progress payment will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the auditor's proposal. Interim billings shall cover a period of not less than a calendar month.

6.0 SUBMISSIONS OF PROPOSALS

- 6.1 Proposals should provide straightforward, concise information that satisfies the requirements of the "Proposal Contents" section below. Expensive bindings, color displays, and the like are not necessary or desired. Emphasis should be placed on conformity to the RFP's instructions and requirements, and completeness and clarity of content.
- 6.2 The Proposer must submit its proposal in two files, the technical proposal and the cost proposal.
- 6.3 Proposals must be emailed to bidquestions@alameda.courts.ca.gov

The Court will not accept proposals that are hand delivered or delivered by a carrier or mail service provider at this time.

- 6.4 Late proposals will not be accepted.

7.0 PROPOSAL CONTENTS

7.1 Technical Proposal. The following information must be included in the technical proposal. A proposal lacking any of the following information may be deemed non-responsive.

- a. The Proposer's name, address, telephone and fax numbers, and federal tax identification number. Note that if the Proposer is a sole proprietor using his or her social security number, the social security number will be required before finalizing a contract.
- b. *License to Practice in California* – An affirmative statement should be included verifying the auditor and all assigned key professional staff are properly licensed to practice in California.
- c. *Independence* – The auditor should provide an affirmative statement that it is independent of the Court as defined by auditing standards generally accepted in the United States of America and the General Accounting Office's *Government Auditing Standards*.

- d. **Qualifications and Experience – To qualify the auditor must have extensive experience in audits of local governments and/or non-profit organizations as well as experience with federal grant requirements.** If applicable, the Proposer should state the size of the firm, the size of the firm’s governmental audit staff, the location of the office from which the work on this engagement is to be performed, and the number and nature of the professional staff to be employed in this engagement on full-time basis and the number and nature of the staff to be so employed on a part-time basis.

The Proposer should provide the range of activities performed by the local office, e.g., audit, accounting, tax service and/or management consulting services.

The Proposer must provide a list of all current municipal clients.

The Proposer is also required to submit a copy of a report on its most recent external quality control review (peer review), with a statement whether that quality control review included a review of specific government engagements (required by Government Audit Standards).

The Proposer shall also provide information on the results of any Federal or State desk reviews or field reviews of its audits during the past three (3) years. In addition, the Contractor shall provide information on the circumstances and status of any disciplinary action taken or pending against the auditor during the past three (3) years with State regulatory bodies or professional organizations.

- e. *Partner, Supervisory and Staff Qualifications and Experience* - Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists who would be assigned to this engagement. Include resumes, indicating whether each such person is registered or licensed to practice as a certified public accountant in California. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past (3) three years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisor staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the Court. However, in either case, the Court retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the Proposer provided that replacements have substantially the same or better qualifications or experience.

- f. Proposed method to complete the work.
 - i. The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required. Such work plan shall include a timeline. In developing the work plan, reference should be made to such sources of information as Court budget and related materials, organizational charts, manuals, programs, and financial and other management information systems.
 - ii. Proposers will be required to provide the following information on their audit approach:
 - 1. Proposed segmentation for the engagement;
 - 2. Level of staff and number of hours to be assigned to each proposed segment of the engagement;
 - 3. Sample size and the extent to which statistical sampling is to be used in this engagement;
 - 4. Extent to use of Management Information System (MIS) software in this engagement;
 - 5. Transmission of financial data process and confidentiality;
 - 6. Type and extent of analytical procedures to be used in this engagement;
 - 7. Approach to be taken to gain and document an understanding of the Court's internal control structure;
 - 8. Approach to be taken in determining laws and regulations that will be subject to audit test work; and
 - 9. Approach to be taken in drawing audit samples for purposes of test of compliance.
 - iii. The proposal should identify and describe any potential audit problems, the auditor's approach to resolving these problems and any special assistance that will be requested from the Court.

NO DOLLAR AMOUNTS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL.

- g. Acceptance of the Terms and Conditions.
 - i. On Attachment 3, the Proposer must check the appropriate box and sign the form. If the Proposer marks the second box, it must provide the required additional materials. An "exception" includes any addition, deletion, or other modification.

- ii. If exceptions are identified, the Proposer must also submit (i) a red-lined version of the Terms and Conditions that implements all proposed changes, and (ii) a written explanation or rationale for each exception and/or proposed change.

- h. Certifications, Attachments, and other requirements.
 - i. The Proposer must complete the General Certifications Form (Attachment 4) and submit the completed form with its proposal.
 - ii. The Proposer must complete the Darfur Contracting Act Certification (Attachment 5) and submit the completed certification with its proposal.
 - iii. The Proposer must complete the Payee Data Record Form (Attachment 6) and submit the completed form with its proposal.
 - iv. The Proposer must complete and sign the Nondisclosure Agreement (Attachment 8) and submit the agreement with its proposal. Proposals that are submitted without a signed Nondisclosure Agreement will not be considered by the Court.
 - v. If Proposer wishes to seek the DVBE Incentive, Proposer must complete and submit with its proposal the Bidder Declaration (Attachment 9). Proposer must submit with the Bidder Declaration all materials required in the Bidder Declaration.
 - vi. Proposer must submit with its proposal a DVBE Declaration (Attachment 10) completed and signed by each DVBE that will provide goods and/or services in connection with the contract. If Proposer is itself a DVBE, it must also complete and sign the DVBE Declaration (Attachment 10). If Proposer will use DVBE subcontractors, each DVBE subcontractor must complete and sign a DVBE Declaration. NOTE: The DVBE Declaration is not required if Proposer will qualify for the DVBE incentive using a BUP on file with DGS.
 - vii. If Contractor is a California corporation, limited liability company (“LLC”), limited partnership (“LP”), or limited liability partnership (“LLP”), proof that Contractor is in good standing in California. If Contractor is a foreign corporation, LLC, LP, or LLP, and Contractor conducts or will conduct (if awarded the contract) intrastate business in California, proof that Contractor is qualified to do business and in good standing in California. If Contractor is a foreign corporation, LLC, LP, or LLP, and Contractor does not (and will not if awarded the contract) conduct intrastate business in California, proof that Contractor is in good standing in its home jurisdiction.

- viii. Copies of the Proposer's (and any subcontractors') current business licenses, professional certifications, or other credentials.
- ix. The Proposer must complete the Unruh Civil Rights Act and California Fair Employment and Housing Act Certification (Attachment 7) and submit the completed certification with its bid.

7.2 Cost Proposal. The following information must be included in the cost proposal.

- i. Total All-Inclusive Maximum Price – The cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposals. This includes a cost breakdown sheet with the hourly rate and maximum of hours to complete the audit for each category. A “not to exceed” total for all work and expenses payable under the contract, if awarded. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The Court will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.

- ii. A full explanation of all budget line items in a narrative entitled “Budget Justification.”
- iii. A “not to exceed” total for all work and expenses payable under the contract, if.

8.0 OFFER PERIOD

A Proposer's proposal is an irrevocable offer for ninety (90) days following the proposal due date. In the event a final contract has not been awarded within this period, the Court reserves the right to negotiate extensions to this period.

9.0 EVALUATION OF PROPOSALS

At the time proposals are opened, each proposal will be checked for the presence or absence of the required proposal contents. Incomplete proposals will be deemed non-responsive and may be rejected.

Proposals that contain false or misleading statements may be rejected if, in the opinion of the Court, the information was intended to mislead the state regarding a requirement of the solicitation document.

The Court will evaluate the proposals on a 100 point scale, with 3 extra points added for DVBE preference using the criteria set forth in the table below. Award, if made, will be to the highest-scored proposal.

If a contract will be awarded, the Court will post an intent to award notice at <http://alameda.courts.ca.gov/Pages.aspx/Contract-Opportunities>

| CRITERION | MAXIMUM NUMBER OF POINTS |
|---|---------------------------------|
| <i>Quality of work plan submitted</i> | 40 |
| <i>Experience on similar assignments</i> | 10 |
| <i>Cost</i> | 25 |
| <i>Credentials of staff to be assigned to the project</i> | 20 |
| <i>Acceptance of the Terms and Conditions</i> | 5 |
| <i>DVBE Incentive – If the Proposer qualifies as a DVBE and is entitled to the DVBE incentive, as described in section 12.0., the DVBE incentive will be added.</i> | 3 |

10.0 INTERVIEWS

The Court may conduct interviews with Proposers to clarify aspects set forth in their proposals or to assist in finalizing the ranking of top-ranked proposals. The interviews may be conducted in person or by phone. If conducted in person, interviews will likely be held at the Court’s offices. The Court will not reimburse Proposers for any costs incurred in traveling to or from the interview location. The Court will notify eligible Proposers regarding interview arrangements.

11.0 CONFIDENTIAL OR PROPRIETARY INFORMATION

PROPOSALS ARE SUBJECT TO DISCLOSURE PURSUANT TO APPLICABLE PROVISIONS OF THE CALIFORNIA PUBLIC CONTRACT CODE AND RULE 10.500 OF THE CALIFORNIA RULES OF COURT. The Court will not disclose (i) social security numbers, or (ii) balance sheets or income statements submitted by a Proposer that is not a publicly-traded corporation. All other information in proposals will be disclosed in response to applicable public records requests. Such disclosure will be made regardless of whether the proposal (or portions thereof) is marked “confidential,”

“proprietary,” or otherwise, and regardless of any statement in the proposal (a) purporting to limit the Court’s right to disclose information in the proposal, or (b) requiring the Court to inform or obtain the consent of the Proposer prior to the disclosure of the proposal (or portions thereof). Any proposal that is password protected, or contains portions that are password protected, may be rejected. Proposers are accordingly cautioned not to include confidential, proprietary, or privileged information in proposals.

12. DISABLED VETERAN BUSINESS ENTERPRISE INCENTIVE

- 12.1** Qualification for the DVBE incentive is not mandatory. Failure to qualify for the DVBE incentive will not render a proposal non-responsive.
- 12.2** Eligibility for and application of the DVBE incentive is governed by the Court’s DVBE Rules and Procedures. Proposer will receive a DVBE incentive if, in the Court’s sole determination, Proposer has met all applicable requirements. If Proposer receives the DVBE incentive, a number of points will be added to the score assigned to Proposer’s proposal. The number of points that will be added is specified in section 9.0 above.
- 12.3** To receive the DVBE incentive, at least 3% of the contract goods and/or services must be provided by a DVBE performing a commercially useful function. Or, for solicitations of non-IT goods and IT goods and services, Proposer may have an approved Business Utilization Plan (“BUP”) on file with the California Department of General Services (“DGS”).
- 12.4** If Proposer wishes to seek the DVBE incentive:
- Proposer must complete and submit with its proposal the Bidder Declaration (Attachment 9). Proposer must submit with the Bidder Declaration all materials required in the Bidder Declaration.
 - Proposer must submit with its proposal a DVBE Declaration (Attachment 10) completed and signed by each DVBE that will provide goods and/or services in connection with the contract. If Proposer is itself a DVBE, it must also complete and sign the DVBE Declaration (Attachment 10). If Proposer will use DVBE subcontractors, each DVBE subcontractor must complete and sign a DVBE Declaration. NOTE: The DVBE Declaration is not required if Proposer will qualify for the DVBE incentive using a BUP on file with DGS.
- 12.5** Failure to complete and submit these forms as required will result in Proposer not receiving the DVBE incentive. In addition, the Court may request additional written clarifying information. Failure to provide this information as requested will result in Proposer not receiving the DVBE incentive.
- 12.6** If this solicitation is for IT goods and services, the application of the DVBE incentive may be affected by application of the small business preference. For

additional information see the Court's Small Business Preference Procedures for the Procurement of Information Technology Goods and Services.

- 12.7** If Proposer receives the DVBE incentive: (i) Proposer will be required to complete a post-contract DVBE certification if DVBE subcontractors are used; (ii) Proposer must use any DVBE subcontractor(s) identified in its proposal unless the Court approves in writing the substitution of another DVBE; and (iii) failure to meet the DVBE commitment set forth in its proposal will constitute a breach of contract.

FRAUDULENT MISREPRESENTATION IN CONNECTION WITH THE DVBE INCENTIVE IS A MISDEMEANOR AND IS PUNISHABLE BY IMPRISONMENT OR FINE, AND VIOLATORS ARE LIABLE FOR CIVIL PENALTIES, SEE MVC 999.9.

13.0 PROTESTS

Any protests will be handled in accordance with Chapter 7 of the Judicial Branch Contracting Manual (see www.courts.ca.gov/documents/jbcl-manual.pdf). Failure of a Proposer to comply with the protest procedures set forth in that chapter will render a protest inadequate and non-responsive, and will result in rejection of the protest. The deadline for the Court to receive a solicitation specifications protest is the proposal due date. Protests must be sent to:

Superior Court of California, County of Alameda
Finance and Facilities Division
Attention: Melanie Lewis
RFP SC 6666.2021.2
1225 Fallon Street, Room 210
Oakland, CA 94612

14.0 PROPOSAL CONTENT CHECKLIST

14.1 Technical Proposal (Required):

- Proposed Method to Complete the Work (Required)
- Affirmative Statement (Required)
- Qualifications and Experience (Required)
- Résumés/Licenses of each of Proposer's Key Staff Members (Required)
- Proof of good standing and qualification to conduct business in California (for corporations, limited liability companies, or limited partnerships) (Required)
- Attachment 3: Proposer's Acceptance of Standard Terms and Conditions (Required)
- Attachment 4: General Certifications Form (Required)
- Attachment 5: Darfur Contracting Act Certification (Required)
- Attachment 6 Payee Data Record Form (Required)

- Attachment 7: Unruh Civil Rights Act and California Fair Employment and Housing Act Certification (Required)
- Attachment 8: Nondisclosure Agreement (Required)
- Attachment 9: Bidder Declaration (Optional)
- Attachment 10: DVBE Declaration (Optional)
- Attachment 11: Question and Answers (as needed)
- Attachment 12: Contact Sheet – Proposer’s Information and Proposer’s Designated Representative Information (Required)

14.2 Cost Proposal (**Required**):

- Cost Proposal with Cost Breakdown Sheet