



101 College Parkway | Arnold, Maryland 21012-1895 | 410-777-AACC (2222) | [www.aacc.edu](http://www.aacc.edu)

**Purchasing and Contracting**

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**REQUEST FOR PROPOSALS**

**PROJECT NO. C2022-23-P**

**Auditing Services**

Date of Issuance: November 12, 2021

Submit Sealed Competitive Proposals To: [Melhenrickson@aacc.edu](mailto:Melhenrickson@aacc.edu) AND [Purchasing@aacc.edu](mailto:Purchasing@aacc.edu)  
**HAND DELIVERED PROPOSALS WILL *NOT* BE ACCEPTED**

Melanie Henrickson  
Director of Purchasing and Contracting  
Resource Management Building  
Anne Arundel Community College  
101 College Parkway  
Arnold, MD 21012-1895

Deadline for Receipt of Proposals: **December 20, 2021 by 11:00 a.m. ET**  
**ONLY EMAILED PROPOSALS WILL BE ACCEPTED**  
**SEE [Section 1.8](#) FOR INSTRUCTIONS ON SUBMITTING PROPOSALS**



## Purchasing and Contracting

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[www.aacc.edu](http://www.aacc.edu)

November 12, 2021

To All Interested Firms:

Anne Arundel Community College (AACC) is requesting proposals from qualified firms for auditing services in accordance with the scope of work and specifications in this Request for Proposal (RFP).

Proposals will be accepted via email only. Reference [Section 1.8](#) for instructions on submitting proposals. Proposals must be **received** by **11:00 a.m. ET on December 20, 2021**. Late proposals will not be considered. It is the responsibility of each firm to ensure that their proposal is emailed and received prior to the scheduled date and time. **The time stamp that will be considered for the timely receipt of proposals will be the college's email time stamp when the proposal is received, NOT the firm's email sent time stamp.**

A non-mandatory pre-proposal conference will be held **November 23, 2021 at 11:00 a.m. ET**. This meeting will be held via Microsoft Teams. Reference [Section 1.4](#) for instructions on attending the meeting.

For the most up-to-date information on the constantly evolving COVID-19 AACC recovery, visit <https://www.aacc.edu/riverhawks-reunite/>. **Hand delivered proposals will not be accepted.**

Copies of the Request for Proposal (RFP) must be obtained from the eMaryland Marketplace Advantage (eMMA) website. Bidders assume the responsibility of downloading proposal documents and addenda from this website prior to **emailing** their proposal. Anne Arundel Community College assumes no liability for damages incurred directly or indirectly as a result of errors, omissions, discrepancies, unauthorized modification of electronic data, errors in transmission, HTML browser incompatibilities, and other aspects of electronic communications that are beyond the control of the College.

Anne Arundel Community College reserves the right to reject any and all proposals and to waive any formalities, informalities or technicalities as it deems necessary, appropriate and in the college's best interest. Final award of contract is subject to the availability of funding for this project.

Melanie Henrickson  
Director of Purchasing and Contracting

**Notice of Nondiscrimination:** AACC is an equal opportunity, affirmative action, Title IX, ADA Title 504 compliant institution. Call Disability Support Services, 410-777-2306 or Maryland Relay 711, 72 hours in advance to request most accommodations. Requests for sign language interpreters, alternative format books or assistive technology require 30 days' notice. For information on AACC's compliance and complaints concerning sexual misconduct, discrimination or harassment, contact the federal compliance officer/Title IX Coordinator at 410-777-1239 or [complianceofficer@aacc.edu](mailto:complianceofficer@aacc.edu) or Maryland Relay 711.



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### NO RESPONSE FORM

**RFP Name:** Auditing Services

**RFP Number:** C2022-23-P

**NOTE TO FIRM:**

If your company submits a *No Response*, Anne Arundel Community College (AACC) is very interested in the reason for such response since AACC desires to ensure that the procurement process is fair, non-restrictive and attracts maximum participation from interested companies. We therefore, appreciate your responses to this *No Response* form.

Please complete and email to: [MIhenrickson@aacc.edu](mailto:MIhenrickson@aacc.edu)

Please indicate your reason for responding with a “no response:”

- Unable to meet the requirements for this solicitation.
- Unable to provide the goods or services specified in this solicitation
- Unable to meet time frame established for start and or completion of project.
- Received too late to submit a bid. Received on:
- Please remove our company’s name from receiving similar type solicitations.

Other (Please explain):

---

Your response will be reviewed and placed in the solicitation file. Your input will assist AACC in determining changes necessary to increase participation in the solicitation process.

**SIGNATURE OF FIRM:**

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Printed Name of Authorized Representative

\_\_\_\_\_  
Address (City, State, Zip)

\_\_\_\_\_  
Title of Representative

\_\_\_\_\_  
Website URL

\_\_\_\_\_  
Representative’s Phone Number

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Representative’s Email Address

\_\_\_\_\_  
Today’s Date

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COMPANY NAME: \_\_\_\_\_

**Volume ONE Technical Proposal Checklist of Required Items**

This document is for the firm’s convenience only to help assist in assuring that all information is included in the submittal of their technical proposal.

- \_\_\_\_\_ [Section 1, Title Page](#)
- \_\_\_\_\_ [Section 2, Firm’s Qualifications and Relevant Experience](#)
- \_\_\_\_\_ [Section 3, References](#)
- \_\_\_\_\_ [Section 4, List of Subcontractors](#)
- \_\_\_\_\_ [Section 5, Value Added](#)



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COMPANY NAME: \_\_\_\_\_

**Volume TWO College Submittal Documents Check List of Required Items**

This document is for the firm’s convenience only to help assist in assuring that all information is included in the submittal of their proposal.

\_\_\_\_\_ [Section 6, Firm’s Price Proposal \(including Appendix C\)](#)

\_\_\_\_\_ [Section 7, Acknowledgement of Addenda](#)

\_\_\_\_\_ [Section 8, Conflict of Interest Statement](#)

\_\_\_\_\_ [Section 9, Participation in Procurement Statement](#)

\_\_\_\_\_ [Section 10, Bid/Proposal Affidavit](#)

\_\_\_\_\_ [Section 11, Proof of Insurance](#)

\_\_\_\_\_ [Section 12, Financial Stability](#)

\_\_\_\_\_ [Section 13, Minority Participation](#)









### 1.7 TWO VOLUME PROPOSAL

The selection procedure for this procurement requires an independent evaluation of the technical proposal and the college's submittal documents. This separation allows for evaluation of technical proposals on their technical merit only. Consequently, each firm shall submit its proposal in two separate volumes. Refer to Section 2 Submittal Format, paragraph [2.2 General Organization of Firms Proposal](#) Contents of the RFP.

### 1.8 SUBMISSION OF PROPOSALS

Respondents must email (1) one original of each volume of their proposal. Portable Document Format (PDF) is an acceptable format. Each original volume must include all required information.

All proposal packages **emailed** in response to this RFP must be:

1. **SIGNED**: Original copy must be signed in ink by the firm's authorized representative.
2. **EMAILED**: Submittal packages must be emailed by the deadline, to [Mlhenrickson@aacc.edu](mailto:Mlhenrickson@aacc.edu) **AND** [Purchasing@aacc.edu](mailto:Purchasing@aacc.edu). Proposals will not be viewed by college staff until after the due date and time for receipt of proposals. Proposals emailed and received after the deadline may not be considered. **Volume One** and **Volume Two** must be sent as two separate PDF attachments, sent in one email. **DO NOT COMBINE VOLUMES ONE AND TWO in one document.**  
**The time stamp that will be considered for the timely receipt of proposals will be the college's email time stamp when the proposal is received, NOT the firm's email sent time stamp.**
3. **LABELED**: The **subject line** of the email must clearly state "Project **C2022-23-P Auditing Services – Volume One AND Volume Two.**"

All costs incurred by the responding firms associated with the preparation, submission, presentation of proposals and attendance at meetings, including but not limited to, costs related to transportation, meals, lodging, bonding and other related expenses, if applicable, will be the sole responsibility of the respondent(s) and will not under any circumstances be reimbursed by the college.

### 1.9 CONFIDENTIAL/PROPRIETARY INFORMATION

Firms should give specific attention to the identification of those portions of their proposals which they deem to be confidential, proprietary information or trade secrets. Firms must clearly indicate each and every section that is deemed to be confidential, proprietary or a trade secret. It is not sufficient to preface the entire proposal with a confidential or proprietary statement.

### 1.10 COVID-19 AND CAMPUS ACCESS

For the most up-to-date information on the constantly evolving COVID-19 AACC recovery, visit <https://www.aacc.edu/riverhawks-reunite/>. **Hand delivered proposals will not be accepted.**

### 1.11 LATE PROPOSALS, LATE WITHDRAWALS, AND LATE MODIFICATIONS

It is the firm's responsibility to ensure that its proposal is received via email by **11 a.m. ET on December 20, 2021**. Proposals may be emailed at any time prior to this date and time. Any proposal, request for withdrawal or request for modification received after this date and time will deem the proposal as late.

Late proposals, withdrawals, or request for modifications will not be considered unless it is received before award is made and the late proposal would have been timely but for the sole or paramount action or inaction of college personnel.

A late modification of a successful proposal that makes its terms more favorable to the college may be considered after it is received and may be accepted.

### **1.12 ERRORS IN PROPOSALS**

Firms are responsible for the accuracy of their proposal. Respondents may withdraw or modify a proposal if notice of withdrawal or modification is received by the purchasing representative before the latest time specified for receipt of proposals. All proposals are considered final after the date and time designated for receipt of proposals. Proposals may not be withdrawn, modified, or canceled for a period of 180 days after the date and time designated for receipt of proposals. Withdrawal of a proposal after the deadline for receipt of proposals will not be permitted, except in those cases where, in the sole judgment of the college, based upon clear and demonstrable evidence, the proposing firm has made a bona fide error in the preparation of their proposal and such error will result in substantial loss to the firm. In that instance, an exception may be made by the college. Negligence on the part of the firm in preparing its proposal confers no right of withdrawal, modification or cancellation of the proposal after the deadline for receipt of proposals.

Firms are responsible for the accuracy of their proposed prices. In the event of a discrepancy between the unit price and its extension, the unit price will govern. In the event of a discrepancy between written words and figures on the pricing forms, the amount stated in written words will govern.

The college may contact any and all firms to verify information included in their proposal and may clarify any questions regarding the information submitted in the proposal to ensure that the submitted proposal is both responsive and responsible. The college may waive or permit cure of minor irregularities. The college may waive any formalities, informalities and technicalities in evaluation of the proposal as are deemed appropriate, necessary and in the college's best interest.

### **1.13 EVALUATION OF PROPOSALS**

Proposals must be organized as stated under [Section 2.2](#) of this RFP. Proposals that fail to meet one or more of the criteria may make the firm's proposal ineligible for award.

The college may make any investigations deemed necessary to determine the ability of a firm to provide the work as specified herein. This includes the right to contact any current and past customers of the firm in order to assist with the verification of references or to determine the firm's degree of qualification.

The college reserves the right to clarify information submitted in a proposal to determine whether an error has been made or whether a waiver of formality, informality or technicality is appropriate. Firms must provide all information and data necessary for the college to determine if the proposal is responsible and responsive to the RFP's requirements as stated herein.













as a result, all proposals may not include tax. A copy of the college's tax exemption certificate can be provided upon request.

By submitting a proposal, it is understood that your firm agrees to provide said services as specified and that those services shall be provided or performed in accordance with the RFP specifications, stipulations and terms and conditions specified and that your firm has read and agrees to the college terms, conditions, stipulations, and specifications and any college approved or authorized exceptions, and that your firm will adhere to said terms and conditions in any contract resulting.

It is also understood that the proposed price will be firm for a period of one hundred and eighty (180) calendar days from the deadline for receipt of price proposals and that if the authorized signatory is notified of acceptance of this price within this time period, the firm shall execute a contract for the proposed compensation.

#### **B. SECTION 7 – ACKNOWLEDGEMENT OF ADDENDA**

Addenda are incorporated into and are considered to be an integral part of the RFP. Firms must confirm prior to submitting a proposal that they have received all addenda issued and must acknowledge receipt by completing [Section 7.0](#) of the submittal documents of this RFP and return with firm's proposal.

#### **C. SECTION 8 – CONFLICT OF INTEREST STATEMENT**

Firms must certify that there are no relevant facts or circumstances now giving rise or which could, in the future, give rise to a conflict of interest for this project; or if so, firms shall state the facts or circumstances. The Conflict of Interest Statement is attached as [Section 8.0](#) under the submittal documents section of this RFP and must be completed and returned with the firm's proposal package. Employees of the college whose duties include matters relating to or affecting the subject matter of this contract, shall not, during the pendency and term of this contract and while so employed, become or be an employee of the firm or any entity that is a subcontractor on this contract.

#### **D. SECTION 9 – PARTICIPATION IN PROCUREMENT STATEMENT**

In compliance with the Maryland State Finance and Procurement Code Ann. 13-212.1, an individual who assists an executive unit (the College) in the drafting of specifications, an invitation for bids or a request for proposals, or a person that employs the individual during the period of assistance, may not 1) submit a bid or proposal for that procurement; or 2) assist or represent another person, directly or indirectly, who is submitting a bid or proposal for that procurement. This statement is included as [Section 9.0](#) of the submittal documents of this RFP and must be completed and returned with the contractor's proposal package.

#### **E. SECTION 10 – BID/PROPOSAL AFFIDAVIT**

The Bid/Proposal Affidavit included as [Section 10.0](#) of the submittal documents of this RFP must be executed by each responding firm and submitted with the firm's proposal package.

#### **F. SECTION 11 – PROOF OF INSURANCE**

Firms must supply a letter from their insurance company or a copy of a current (up-to-date) certificate(s) of insurance which includes the policy number(s), the name(s) of the insurance company and insurance agent(s), effective date(s) and coverage amounts as specified under [3.16 Insurance](#). Additionally, the proof(s) of insurance shall verify that the primary Firm holds, or if

awarded the contract, will hold in their company's name, all required insurance at the specified limits. All policies, where allowed, shall include a waiver of subrogation in favor of the college.

#### **G. SECTION 12 – FINANCIAL STABILITY**

With their proposal response, each firm shall provide a bank letter on the bank's letterhead, signed by an authorized representative of the bank as proof that the firm has the financial stability and wherewithal to support this project.

As part of an award consideration, the high scoring firm will be notified and requested to provide independently audited, reviewed or compiled financial statements for the two most recent complete years. Financial statements should include Balance Sheet, Income Statement and Statement of Cash Flows, as well as notes, disclosures and/or opinions as referenced in the auditor's report.

If audited, reviewed or compiled financial statements are not available, the Firm shall provide all the following documents to support financial stability:

- A letter of reference from the Contractor's bank or financial institution;
- Credit reference letters,
- Internal financial statements;
- The two most recent year's tax returns.

The College at its option may require additional documentation to provide evidence of financial stability, and or to reduce the risk exposure of the College. Additional documentation may include but not be limited to complete Dun & Bradstreet report inclusive of a Dun & Bradstreet rating, interim internal financial reports, performance bond, letter of credit, or the establishment of an escrow account.

#### **FAILURE TO PROVE FINANCIAL STABILITY MAY RENDER THE CONTRACTOR'S PROPOSAL NON-RESPONSIVE AND INELIGIBLE FOR AWARD.**

By submitting a response to this solicitation, the Firm represents that it is not in arrears in the payment of any obligation due and owing the State of Maryland, including the payment of taxes and employee benefits and that it will not become in arrears during the term of the contract if selected for contract award.

#### **H. SECTION 13 – MINORITY PARTICIPATION**

It is the policy of Anne Arundel Community College to strongly encourage minority business enterprises (MBE) to provide goods and services for the performance of college functions. Minority businesses include non-profit entities organized to promote the interests of persons with disabilities, and Firms that are 51% owned and controlled by a member of socially or economically disadvantaged minority groups, which include: African-Americans, Hispanics, American Indians, Alaska natives, Asians, Pacific Islanders, women, and the mentally or physically disabled. MBE participation can be achieved via MBE prime, MBE joint venture party, MBE consultants, and MBE suppliers or trade contractors. The college does not have a MBE certification program, but accepts MBE certification from all government certification programs.

Non-minority firms are encouraged to respond to this section by providing a narrative explaining their MBE participation by describing the firm's outreach efforts to minority business enterprises in order to encourage their participation.



### **3.0 PART THREE – GENERAL CONDITIONS OF CONTRACT**

#### **3.1 ADDITIONAL TERMS AND CONDITIONS**

Please go to the following link for a complete list of terms and conditions:

<https://www.aacc.edu/media/content-assets/aacc/documents/Purchase-Order-Terms-and-Conditions-Final.pdf>

These terms and conditions are subject to change without notice. Firms are encouraged to check the above link frequently for changes made to these Terms and Conditions.

#### **3.2 CONTRACT PROVISIONS FOR CONTRACTS UNDER FEDERAL AWARDS**

In addition to other provisions required by the College, all contracts made by the College under Federal awards must contain provisions in Appendix II to Part 200 – Contract Provisions for Non-Federal Entity Contracts under Federal awards:

<https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200-appII>

These Contract provisions are subject to change without notice. Firms are encouraged to check the above link frequently for changes made to these contract provisions.

#### **3.3 CONTRACT TERM**

The initial term of contract will be for three (3) years. Auditing services will begin with an audit of the College's financial statements for the fiscal year ending June 30, 2022. At the sole discretion of the College, the contract may be renewed for an additional three (3) one-year terms, in compliance with the contract, with the same terms and conditions of the original contract, subject to Board approval as applicable, and as long as funds are available for this purpose.

#### **3.4 ANNUAL PRICE ADJUSTMENTS**

Contract prices are to remain fixed as submitted in **Appendix C** during the initial three (3) year term of the contract. After the initial term, prices may be adjusted per **term** by the lesser of 3% or the CPI index for the Services category, as provided on the Consumer Price Index Detailed Report Tables Annual Averages for the prior calendar year. In order to receive consideration for a price increase, the firm must submit a request and justification in writing to the Procurement Office sixty (60) days prior to the end of the initial year term. Upon approval of the College, any such modified rate will apply for the contract renewal period. The College reserves the right to accept or reject, in whole or in part, requests for price increases that are more or less than specified in this section.

#### **3.5 GOVERNING LAW**

Any contract awarded as a result of this RFP will be governed by the laws of the State of Maryland. The successful firm will be required to observe and comply with all Federal, State, and local laws, ordinances, orders, codes and regulations, including but not limited to, those relating to undocumented workers and the Uniform Commercial Code, all existing at the time of, or as amended subsequent to, the execution of a contract which in any manner affects the contractual requirements. Furthermore, all employees of the firm working anytime at Anne Arundel Community College must comply with the State of Maryland Annotated Code Article 11-701 - 11-721 Criminal Procedure for Sex Offender and the firm is prohibited from staffing this contract with any individual who has been convicted of any act requiring registration under said article.













### **3.19 DIVERSITY STATEMENT**

AACC is committed to supporting and sustaining a diverse and inclusive educational environment. Diversity is not merely a goal but a value that is embedded throughout the institution in multiple areas including (but not limited to): learning, teaching, student development, institutional functioning, and engagement in partnerships with the local and global community.

Our students are diverse; they attend AACC to take advantage of various offerings:

- Earn a degree, certificate or college credit;
- Get job training and professional skills;
- Take classes for fun or personal enrichment;
- Learn ESL and basic academic skills for a GED;
- Earn college credits while in high school;
- Take classes online.

**END OF SECTION**

## **4.0 PART FOUR – SCOPE OF WORK**

### **4.1 INTRODUCTION**

Anne Arundel Community College (AACC) is an award-winning, fully accredited, public two-year institution serving the community for 60 years. Approximately 30,000 students enroll each year in more than 200 areas of study in credit and noncredit programs. Its open-admissions policy supports its mission to provide affordable, accessible education leading to transfer to four-year schools, immediate entry into the workforce, contract training to businesses and industry, as well as continuing professional studies and certifications, skill-building and personal enrichment courses not leading to degrees or certificates. Information about Anne Arundel Community College can be reviewed at <https://www.aacc.edu/about/>.

### **4.2 GENERAL OVERVIEW**

The successful auditing firm will provide auditing services for the audit of the College's and the Foundation's financial statements for the fiscal year ending June 30th, beginning with the fiscal year ending June 30, 2022. The auditing firm will provide a single audit of the College in accordance with Government Auditing Standards and the Uniform Guidance, an audit of the annual financial report submitted to the Maryland Higher Education Commission (MHEC-CC-4), an audit of the College's Auxiliary Enterprise operations, preparation of the College's IRS Form 990-T, an audit of the Foundation and preparation of the Foundation's IRS Form 990.

### **4.3 RESPONSIBILITY OF THE COLLEGE**

1. College will provide access to all records required to perform the audit.
2. College will provide such information, as is necessary and available to the successful firm in order to allow the successful firm to handle the College's requirements under this contract.
3. College agrees to promptly discuss any matters with the successful firm in order to resolve any problems or concerns.

### **4.4 SCOPE OF SERVICES**

Audit and other services have historically been performed during the months of June through September. The audit will require the following reports to be issued:

1. Opinion on the College's financial statements;
2. Independent Auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards;
3. Independent Auditor's report on compliance for the major federal programs and report on internal control over compliance required by the Uniform Guidance;
4. Opinion on the MHEC-CC-4, annual financial reports to the Maryland Higher Education commission, including an audit of the retirement information included in the retirement system reconciliations in accordance with MHEC requirements;
5. Special report on supplemental information related to auxiliary enterprise activities;
6. Preparation of the College's annual IRS Form 990-T

7. Opinion on the Foundation's financial statements;
8. Preparation of the Foundation's annual IRS Form 990; and
9. Management letter, as applicable.

#### 4.5 DELIVERABLES

College management will provide draft reports to the selected firm. The firm will present their draft opinions on the financial reports and any other required communications or reports to the Audit and Finance Committee of the Board of Trustees of the College and Foundation as applicable. These meetings are usually held in August for the Foundation and October for the College. The Associate Vice President of Learning Resources Management, the Controller and others who may be directly impacted by the recommendations will review the reports opinions, auditors' findings, conclusions and recommendations. Upon the committee's acceptance of the draft reports, a designated number of copies of the applicable final reports must be delivered to the Controller prior to the state mandated deadline of October 1st.

#### 4.6 RELEVANT QUESTIONS AND ANSWERS

1. Any journal entries recommend by the prior firm? **None**
2. Did the college receive a management letter with its latest audit? **No**
3. Who is the incumbent firm? **ClifftonLarsenAllen, LLC**
4. Are the financial statements prepared in-house or by an outside CPA? **The financial statements, including the notes are prepared in-house by the College.**
5. What is the timing of the engagement, from planning to the final submission of the audit report? **Planning/interim work is in June or July and usually two to three weeks. Final audit work is late August to the end of September usually five to six weeks. The MHEC CC-4 is issued on September 30th and the rest of the statements are finalized in mid-October (if the extension request is approved by MHEC).**
6. How long have you had your current firm? **FY21 was the fifth year**
7. Does the Foundation prepare its own financial statements? **The Foundation's financial statements, including the notes are prepared in-house by the College staff**
8. Any new debt or new projects or changes in revenue stream? **The Foundation is entering into a loan for the construction of the Clausen Center for Skilled Trades. The first draw on the loan is anticipated in November 2021.**
9. Does the audit firm present to the audit committee and/or the BOT or both? **Only to the Audit and Finance Committee for the College and the Finance Committee for the Foundation**
10. Are there prior audit costs and hours available? **The actual number of hours for the audit is unknown. Prior year audit costs are as follows:**  
**COLLEGE**  
**Audit services-FY21 Fees were \$88,740 (\$86,190 for the comprehensive audit services and \$2,550 for the additional procedures required to certify the retirement payments received or reimbursed to MHEC. The fee for these additional services must be reported separately, as MHEC will only reimburse for those fees if the amount is identified and approved in advance.)**  
**Tax services-FY21 990-T preparation fees are estimated at \$1,785**

**FOUNDATION**

Audit services-FY21 audit fees were \$16,830

Tax services-FY21 990 preparation fees are estimated at \$2,140.

11. Are there any single audit findings? **No for FY20, the FY21 single audit is not complete.**
12. Are there any significant turnover in key staff or system changes? **No turnover in key staff. Working on implementing Destiny One for Con-ed registration and Chrome River for expense management.**
13. What systems do you utilize? **Ellucian Colleague and TimeClockPlus for leave and hourly time.**
14. Will the incumbent be allowed to bid? **Yes**
15. Please comment on and/or provide a listing of audit schedules provided by AACC to the auditor? **The college provides full financial statements and supporting schedules to assist the auditors with their engagement. The provided information includes but is not limited to: List of GL transactions for the FY, GASB 35 adjustment schedules, all components of the financial statements (MD&A and supporting schedules, Statement of Net Position, Statement of Changes in Net Position, Statement of Fiduciary Net Position, Statement of Changes in Fiduciary Net Position, Cash Flow, Notes and supporting schedules, RSI, SEFA, Auxiliary/Enterprise Schedule, etc.), CC-4 and supporting schedules.**
16. Please comment on extent of decentralized operations within AACC? Describe any decentralized accounting functions that may require site visits during the audit. **The college has remote locations (Arundel Mills and Glen Burnie) that accept credit card and check payments that are reconciled and monitored through the central cashiers' office at the Arnold location. The remaining finance functions are located at the Arnold location. With the impact of COVID-19, a number of the finance functions are completed remotely by telecommuting staff.**
17. Are you satisfied with the current auditors (a) timeliness (b) pro-activeness on communications (c) involvement outside of the audit process and (d) value they provide to your organization? **(a) Yes, (b) Yes, (c) Yes, (d) Yes**
18. Has AACC investigated a fraud in the last two years? **Yes, but no significant issues have been identified, and no key management positions were involved.**
19. Describe any relationships with third party service providers used by the entity that may have an impact on the accounting or financial reporting of the entity (i.e. ADP, Paychex, etc.). **TimeClockPlus for leave recording and hourly time recording. Additionally, the Continuing Education department is implementing a new system, Destiny One, for registration and taking payments. We are also in the process of project planning and development of Ellucian Emburse for expense management.**
20. Is the College or Foundation involved in any significant regulatory or legal issues? **No, nothing that exceeds insurance limits. See financial statement note disclosure for additional details.**
21. Are there any new Federal grants for which there will be expenditures in excess of \$750,000 in the next fiscal year? **No, at this time there are no federal grants (other than the student financial aid cluster and Higher Education Emergency Relief Grants) with anticipated expenditures that will exceed \$750,000.**

## APPENDIX A – VOLUME **ONE** SUBMITTAL DOCUMENTS

### SECTION 1 – TITLE PAGE

The title page must be on company letterhead and should include the name and working address of the firm submitting a proposal, the name, email, and telephone number of the primary company representative to be contacted in reference to the proposal, and the date of submission. The page should contain the following statement: “Proposal – **Project C2022-23-P, Auditing Services.**”

END OF SECTION

## SECTION 2 – FIRM’S QUALIFICATIONS AND RELEVANT EXPERIENCE

### FIRM’S QUALIFICATION FORM

#### Company Profile:

1. Legal Name: \_\_\_\_\_
2. Legal Address: \_\_\_\_\_
3. Year Company was Incorporated: \_\_\_\_\_
4. Company Main Phone Number: \_\_\_\_\_
5. Email Address: \_\_\_\_\_
6. Website: \_\_\_\_\_
7. Owner and Title: \_\_\_\_\_
8. Are there any significant changes expected in your company’s client base or company operation that would affect your firm’s ability to provide services to the college?  
Yes\_\_\_\_\_ No\_\_\_\_\_ If yes, attach a description explaining in detail.
9. Has your company, at any time, failed to complete a project?  
Yes\_\_\_\_\_ No\_\_\_\_\_ If yes, attach a description explaining in detail.
10. Has your company ever been terminated on a contract for unsatisfactory performance?  
Yes\_\_\_\_\_ No\_\_\_\_\_ If yes, attach a description explaining in detail.
11. Are there any judgments, claims or suits pending or outstanding by or against you?  
Yes\_\_\_\_\_ No\_\_\_\_\_ If yes, attach a description explaining in detail.
12. Does the firm have a U.S. Federal Identification Number? Yes\_\_\_\_\_ No \_\_\_\_\_

#### Experience/Qualifications:

1. Firm shall have a minimum of five (5) years’ experience and should be currently licensed, bonded and insured in the area where the work is to be performed. Insurance must be in accordance with the RFP requirements.
2. Identify the office that would be assigned to the audit. What is the size of staff in this office (by staff level and field) and the number of clients currently handled by this office?
3. Describe the governmental and nonprofit experience of the office identified above, with particular emphasis on other higher education institutions and their foundations. Indicate the length of time the firm has held these engagements.
4. Describe the firm’s knowledge and experience in Federal financial aid, grants and contracts, and single audits required under Government Auditing Standards and the Uniform Guidance.



5. Identify the partners, managers, and senior auditors who would be responsible for the audit and provide resumes for each.
6. Provide a narrative describing the role of all key personnel who will be assigned to this project. Demonstrate working relationship among key personnel on the proposed team (including previous projects worked together).
7. The firm shall be currently participating in a peer review program administered in accordance with the AICPA peer review program. Provide the most recent peer review report.
8. In addition to the references provided in Section 3.0 of the submittal documents, firm shall supply any documentation or literature that will support the firm's experience, qualifications and background to handle this project.
9. Identify whether personnel can work remotely or be on site, or both.

**Project Approach and Understanding**

1. Describe your firm's approach and proposed timing to providing auditing services for the College and Foundation for the fiscal year ending June 30th.
2. Describe how the firm will ensure the quality of staff over the term of the engagement.
3. Explain your firm's policy regarding partner and staff rotation.
4. Explain your approach to the audit of automated systems.
5. Describe the strengths or unique characteristics of your firm.
6. Describe the firm's current involvement in higher education and not for profit issues.
7. Describe the firm's approach to assessing control risk in colleges and universities.
8. What are the firm's policies on staff education in relation to developing competence in higher education audits? Describe any staff training programs currently available that are used for this purpose.
9. Describe the firm's approach to containing the costs of financial statement audits for institutions of higher education and their foundation.
10. What type of publications does your firm issue on a regular basis that would be of interest to our institution? Please provide copies as part of your response.

**END OF SECTION**

**SECTION 3 - REFERENCES**

COMPANY NAME \_\_\_\_\_

Firm shall supply a listing of at least three (3) clients; two must be from a college/university, and for a project of equivalent scope of work, cost, and term. Anne Arundel Community College should not be one of these references.

**REFERENCE NAME #1:** \_\_\_\_\_

Institution: \_\_\_\_\_

Address, City, State, Zip: \_\_\_\_\_

Name/title of Contact Person: \_\_\_\_\_

Phone #: \_\_\_\_\_

E-mail: \_\_\_\_\_

Website: \_\_\_\_\_

Description of work and date of project: \_\_\_\_\_

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

**REFERENCE NAME #2:** \_\_\_\_\_

Institution: \_\_\_\_\_

Address, City, State, Zip: \_\_\_\_\_

Name/title of Contact Person: \_\_\_\_\_

Phone #: \_\_\_\_\_

E-mail: \_\_\_\_\_

Website: \_\_\_\_\_

Description of work and date of project: \_\_\_\_\_

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

**REFERENCE NAME #3:** \_\_\_\_\_

Institution: \_\_\_\_\_

Address, City, State, Zip: \_\_\_\_\_

Name/title of Contact Person: \_\_\_\_\_

Phone #: \_\_\_\_\_

E-mail: \_\_\_\_\_

Website: \_\_\_\_\_

Description of work and date of project: \_\_\_\_\_

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

**END OF SECTION**

**SECTION 4 – LIST OF SUBCONTRACTORS**

PRIMARY CONTRACTOR NAME \_\_\_\_\_

If subcontractors will not be used check this box:

**List all subcontractors to be used during the performance of this contract. Submit additional forms if needed.**

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

Address (city, state, zip): \_\_\_\_\_

Contact Person Name: \_\_\_\_\_

Contact Person's Phone #: \_\_\_\_\_

Contact Person's email: \_\_\_\_\_

Product/Service they will be providing for this project:

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

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

Address (city, state, zip): \_\_\_\_\_

Contact Person Name: \_\_\_\_\_

Contact Person's Phone #: \_\_\_\_\_

Contact Person's email: \_\_\_\_\_

Product/Service they will be providing for this project:

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

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

Address (city, state, zip): \_\_\_\_\_

Contact Person Name: \_\_\_\_\_

Contact Person's Phone #: \_\_\_\_\_

Contact Person's email: \_\_\_\_\_

Product/Service they will be providing for this project:

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

**END OF SECTION**

**SECTION 5 – VALUE ADDED**

Briefly share what makes your company unique among other firms regularly engaged in this type of work. What differentiates your firm from your competitors?

Describe any additional value-added services, not already specified or proposed, that you believe will bring value to the college community.

**END OF SECTION**

## APPENDIX B – VOLUME **TWO** SUBMITTAL DOCUMENTS

### SECTION 6 – FIRM'S PRICE PROPOSAL

The undersigned, examined the RFP prepared by Anne Arundel Community College, do hereby offer to provide and implement Auditing Services in accordance with this **RFP C2022-23-P**, including addenda issued prior to date of receipt of proposals which is/are acknowledged via signature below, for the proposed prices as listed in **Appendix C** (Excel document).

There are 3 tables in Appendix C as follows:

**Table 1: ANNE ARUNDEL COMMUNITY COLLEGE BASE CONTRACT PRICE PROPOSAL**

**Table 2: ANNE ARUNDEL COMMUNITY COLLEGE **FOUNDATION** BASE CONTRACT PRICE PROPOSAL**

**Table 3: ADDITIONAL PROFESSIONAL SERVICES** are for services beyond the scope of services outlined in this RFP. Additional Professional services may or may not be awarded at the discretion of the College.

The pricing offered must include all charges and costs (including shipping) incurred in the delivery of this procurement. No allowance will be made at a later date for additional charges due to the firm's omission. It should be noted that the college is tax-exempt entity; as a result, all proposals may not include tax.

#### **CONTRACT:**

By submitting a response to this RFP, the undersigned acknowledges the acceptance of the college's terms and conditions and agrees to accept any requested modifications to the contract. If the college and the best evaluated proposer are unable to agree to final terms of a contract, the college reserves the right to terminate negotiations and proceed to the next best evaluated firm. The contract shall incorporate the terms of this RFP, as well as the response, into the contract. If there is any conflict between the terms and conditions of the contract and this RFP document, the terms and conditions of this RFP shall take precedence.

#### **SUBMITTAL OF PROPOSALS:**

By submitting a response to this RFP, the undersigned also hereby agrees that from its review of the RFP and the attachments, the firm fully understands the intent and purpose of the documents and conditions of submitting a proposal. Claims for additional compensation and/or extensions of time because of the firm's failure to follow the foregoing procedure, and to familiarize itself with the contract documents and all conditions which might affect the work, will not be allowed.

#### **ACCEPTANCE OF PROPOSALS:**

The undersigned agrees that this proposal may be held by the college for a period not to exceed 180 days from the date stated for opening of proposals. If written notice of acceptance of this proposal is mailed, or delivered to the undersigned within the time noted above, after the date of the opening of proposals, or at any time hereafter before this proposal is withdrawn, the undersigned agrees that it will execute and deliver a contract in the form prescribed by the college in accordance with the proposal as accepted. It is understood and agreed that the college reserves the right to award the contract in its best interests, to reject any and all proposals, to waive any informalities in the proposals, and to hold all proposals for the period above noted.

#### **TIME FOR COMPLETION OF WORK:**

The undersigned agrees, if awarded the contract, to commence work within ten (10) consecutive calendar days after date of issuance of written notice to proceed and to complete the contract work within the time frame specified within the RFP.

#### **DECLARATION OF INTEREST:**

We/I the undersigned firm, declare that the only person, firm, or corporation, or persons, firms or corporations, that has or have any interest in the proposal or in the contracts proposed to be taken, is or are the undersigned. The undersigned also certifies that this proposal is made without previous understanding, agreement or connection with any person, firm or corporation submitting a proposal for this same project and is, in all respects, fair and without collusion or fraud.

**SIGNATURE OF FIRM:**

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Printed Name of Authorized Representative

\_\_\_\_\_  
Address (City, State, Zip)

\_\_\_\_\_  
Title of Representative

\_\_\_\_\_  
Website URL

\_\_\_\_\_  
Representative's Phone Number

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Representative's Email Address

\_\_\_\_\_  
Today's Date

**END OF SECTION**

**SECTION 7 – ACKNOWLEDGEMENT OF ADDENDA**

\_\_\_\_\_ acknowledge receipt of the following Addenda:  
 (Proposing Firm’s Name)

ADDENDA NUMBER	DATED

**SIGNATURE OF FIRM:**

\_\_\_\_\_  
 Company Name

\_\_\_\_\_  
 Printed Name of Authorized Representative

\_\_\_\_\_  
 Address (City, State, Zip)

\_\_\_\_\_  
 Title of Representative

\_\_\_\_\_  
 Website URL

\_\_\_\_\_  
 Representative’s Phone Number

\_\_\_\_\_  
 Signature of Authorized Representative

\_\_\_\_\_  
 Representative’s Email Address

\_\_\_\_\_  
 Today’s Date

**END OF SECTION**

**SECTION 8 – CONFLICT OF INTEREST STATEMENT**

1. “Conflict of interest” means that because of other activities or relationships with other persons, a person is unable or potentially unable to render impartial assistance or advice to the College, or the person’s objectivity in performing the contract work is or might be otherwise impaired, or a person has an unfair competitive advantage.
2. “Person” has the meaning stated in COMAR 21.01.02.01B(64) and includes a bidder, offeror, contractor, consultant, or subcontractor or subconsultant at any tier, and also includes an employee or agent of any of them if the employee or agent has or will have the authority to control or supervise all or a portion of the work for which a bid or offer is made.
3. The offeror warrants that, except as disclosed in §4, below, there are no relevant facts or circumstances now giving rise or which could, in the future, give rise to a conflict of interest.
4. The following facts or circumstances give rise or could in the future give rise to a conflict of interest (explain in detail – attach additional pages if necessary): \_\_\_\_\_

The offeror agrees that if an actual or potential conflict of interest arises after the date of this affidavit, the offeror shall immediately make a full disclosure in writing to the procurement officer of all relevant facts and circumstances. This disclosure shall include a description of actions which the offeror has taken and proposes to take to avoid, mitigate, or neutralize the actual or potential conflict of interest. If the contract has been awarded and performance of the contract has begun, the contractor shall continue performance until notified by the procurement officer of any contrary action to be taken.

5. Procurements using federal funds, in addition to above College requirements, must comply with Uniform Guidance 2 CFR 200.318 (C)(1): no employee, officer or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise if an employee, officer or agent, or any member of his or her immediate family, his or her partner, or any entity organization or individual which employs or intends to employ any of the aforementioned individuals indicated herein, has a financial or other interest in or has or will receive a personal benefit from a firm considered for a contract.

**I DO SOLEMNLY DECLARE AND AFFIRM UNDER THE PENALTIES OF PERJURY THAT THE CONTENTS OF THIS AFFIDAVIT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.**

**SIGNATURE OF FIRM:**

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Printed Name of Authorized Representative

\_\_\_\_\_  
Address (City, State, Zip)

\_\_\_\_\_  
Title of Representative

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Representative’s Email Address

\_\_\_\_\_  
Today’s Date

**END OF SECTION**



**SECTION 9 – PARTICIPATION IN PROCUREMENT STATEMENT**

PROPOSING COMPANY NAME: \_\_\_\_\_

In compliance with the Maryland State Finance and Procurement Code Ann. 13-212.1, an individual who assists an executive unit (the College) in the drafting of specifications, an invitation for bids or a request for proposals, or a person that employs the individual during the period of assistance, may not 1) submit a bid or proposal for that procurement; or 2) assist or represent another person, directly or indirectly, who is submitting a bid or proposal for that procurement.

**SIGNATURE OF FIRM:**

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Printed Name of Authorized Representative

\_\_\_\_\_  
Address (City, State, Zip)

\_\_\_\_\_  
Title of Representative

\_\_\_\_\_  
Website URL

\_\_\_\_\_  
Representative’s Phone Number

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Representative’s Email Address

\_\_\_\_\_  
Today’s Date

**END OF SECTION**

**SECTION 10 – BID/PROPOSAL AFFIDAVIT**

**A. AUTHORIZED REPRESENTATIVE**

I HEREBY AFFIRM THAT:

I am the (title) \_\_\_\_\_ and the duly authorized representative of (business) \_\_\_\_\_ and that I possess the legal authority to make this Affidavit on behalf of myself and the business for which I am acting.

**B. CERTIFICATION REGARDING COMMERCIAL NONDISCRIMINATION**

The undersigned bidder hereby certifies and agrees that the following information is correct: In preparing its bid on this project, the bidder has considered all proposals submitted from qualified, potential subcontractors and suppliers, and has not engaged in “discrimination” as defined in §19-103 of the State Finance and Procurement Article of the Annotated Code of Maryland. “Discrimination” means any disadvantage, difference, distinction, or preference in the solicitation, selection, hiring, or commercial treatment of a vendor, subcontractor, or commercial customer on the basis of race, color, religion, ancestry, or national origin, sex, age, marital status, sexual orientation, or on the basis of disability or any otherwise unlawful use of characteristics regarding the vendor’s, supplier’s, or commercial customer’s employees or owners. “Discrimination” also includes retaliating against any person or other entity for reporting any incident of “discrimination.” Without limiting any other provision of the solicitation on this project, it is understood that, if the certification is false, such false certification constitutes grounds for the State to reject the contract awarded based on the bid. As part of its bid or proposal, the bidder herewith submits a list of all instances within the past 4 years where there has been a final adjudicated determination in a legal or administrative proceeding in the State of Maryland that the bidder discriminated against subcontractors, vendors, suppliers, or commercial customers, and a description of the status or resolution of that determination, including any remedial action taken. Bidder agrees to comply in all respects with the State’s Commercial Nondiscrimination Policy as described under Title 19 of the State Finance and Procurement Article of the Annotated Code of Maryland.

**C. AFFIRMATION REGARDING BRIBERY CONVICTIONS**

I FURTHER AFFIRM THAT:

Neither I, nor to the best of my knowledge, information, and belief, the above business (as is defined in Section 16-101(b) of the State Finance and Procurement Article of the Annotated Code of Maryland), or any of its officers, directors, partners, controlling stockholders, or any of its employees directly involved in the business’s contracting activities including obtaining or performing contracts with public bodies has been convicted of, or has had probation before judgment imposed pursuant to Criminal Procedure Article, §6-220, Annotated Code of Maryland, or has pleaded nolo contendere to a charge of, bribery, attempted bribery, or conspiracy to bribe in violation of Maryland law, or of the law of any other state or federal law, except as follows (indicate the reasons why the affirmation cannot be given and list any conviction, plea or imposition of probation before judgment with the date, court, official or administrative body, the sentence or disposition, the name(s) of person(s) involved, and their current positions and responsibilities with the business:

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

**D. AFFIRMATION REGARDING OTHER CONVICTIONS**

I FURTHER AFFIRM THAT:

Neither I, nor to the best of my knowledge, information, and belief, the above business, or any of its officers, directors, partners, controlling stockholders, or any of its employees directly involved in the business’s contracting activities including obtaining or performing contracts with public bodies, has:

- (1) Been convicted under state or federal statute of:
  - (a) A criminal offense incident to obtaining, attempting to obtain, or performing a public or private contract; or
  - (b) Fraud, embezzlement, theft, forgery, falsification or destruction of records, or receiving stolen property;
- (2) Been convicted of any criminal violation of a state or federal antitrust statute;
- (3) Been convicted under the provision of Title 18 of the United States Code for violation of the Racketeer Influenced and Corrupt Organization Act, 18 U.S.C §1961, et seq., or Mail Fraud Act, 18 U.S.C §1341 et seq., for acts arising out of the submission of bids or proposals for a public or private contract;
- (4) Been convicted of a violation of the State Minority Business Enterprise Law, Section §14-308 of the State Finance and Procurement Article of the Annotated Code of Maryland;
- (5) Been convicted of a violation of §11-205.1 of the State Finance and Procurement Article of the Annotated Code of Maryland;
- (6) Been convicted of conspiracy to commit any act or omission that would constitute grounds for conviction or liability under any law or statute described in subsection (1)-(5) above;
- (7) Been found civilly liable under a state or federal antitrust statute for acts or omissions in connection with the submission of bids or proposals for a public or private contract;
- (8) Admitted in writing or under oath, during the course of an official investigation of other proceedings, acts or omissions that would constitute grounds for conviction or liability under any law or statute described in §§B and C(1)-(7) above, except as follows (indicate reasons why the affirmations cannot be given, and list any conviction, plea, or imposition of probation before judgment with the date, court, official or administrative body, the sentence or disposition, the name(s) of the person(s) involved and their current positions and responsibilities with the business, and the status of any debarment): \_\_\_\_\_  
\_\_\_\_\_

**E. AFFIRMATION REGARDING DEBARMENT**

I FURTHER AFFIRM THAT:

Neither I, nor to the best of my knowledge, information, and belief, the above business, or any of its officers, directors, partners, controlling stockholders, or any of its employees directly involved in the business's contracting activities, including obtaining or performing contracts with public bodies, has ever been suspended or debarred (including being issued a limited denial of participation) by any public entity, except as follows (list each debarment or suspension providing the dates of the suspension or debarment, the name of the public entity and the status of the proceedings, the name(s) of the person(s) involved and their current positions and responsibilities with the business, the grounds of the debarment or suspension, and the details of each person involvement in any activity that formed the grounds of the debarment or suspension): \_\_\_\_\_  
\_\_\_\_\_

**F. AFFIRMATION REGARDING DEBARMENT OF RELATED ENTITIES**

I FURTHER AFFIRM THAT:

- (1) The business was not established and it does not operate in a manner designed to evade the application of or defeat the purpose of debarment pursuant to Sections 16-101, et seq., of the State Finance and Procurement Article of the Annotated Code of Maryland; and
- (2) The business is not a successor, assignee, subsidiary, or affiliate of a suspended or debarred business, except as follows (you must indicate the reasons why the affirmations cannot be given without qualification): \_\_\_\_\_  
\_\_\_\_\_

**G. SUB-CONTRACT AFFIRMATION**

I FURTHER AFFIRM THAT:

Neither I, nor to the best of my knowledge, information, and belief the above business, has knowingly entered into a contract with a public body under which a person debarred or suspended under Title 16 of the State Finance and Procurement Article of the Annotated Code of Maryland will provide, directly or indirectly, supplies, services, architectural services, construction related services, leases of real property, or construction.

**H. AFFIRMATION REGARDING COLLUSION**

I FURTHER AFFIRM THAT:

Neither I, nor to the best of my knowledge, information, and belief the above business has:

- (1) Agreed, conspired, connived, or colluded to produce a deceptive show of competition in the compilation of the accompany bid or offer that is being submitted;
- (2) In any manner, directly or indirectly, entered into any agreement of any kind to fix the bid price or price proposal of the bidder or offeror or of any competitor, or otherwise taken any action in restraint of free competitive bidding in connection with the contract for which the accompanying bid or offer is submitted.

**I. FINANCIAL DISCLOSURE AFFIRMATION**

I FURTHER AFFIRM THAT:

I am aware of, and the above business will comply with, the provisions of Section 13-221 of the State Finance and Procurement Article of the Annotated Code of Maryland, which require that every business that enters into contracts, leases, or other agreements with the State of Maryland or its agencies during a calendar year under which the business is to receive in the aggregate \$100,000 or more shall, within 30 days of the time when the aggregate value of the contracts, leases, or other agreements reaches \$100,000, file with the Secretary of State of Maryland certain specified information to include disclosure of beneficial ownership of the business.

**J. POLITICAL CONTRIBUTION DISCLOSURE AFFIRMATION**

I FURTHER AFFIRM THAT:

I am aware of, and the above business will comply with the provisions of Article, §§14-101 –14-108, Annotated Code of Maryland, which requires that every person that enters into contracts, leases, or other agreements with the State of Maryland, including its agencies or a political subdivision of the State, during a calendar year under which the person receives in the aggregate \$100,000 or more shall file with the State Board of Elections a statement disclosing contributions in excess of \$500 made during the reporting period to a candidate for elective office in any primary or general election.

**K. DRUG AND ALCOHOL FREE WORKPLACE**

(Applicable to all contracts unless the contract is for a law enforcement agency and the agency head or the agency head's designee has determined that application of COMAR 21.11.08 and this certification would be inappropriate in connection with the law enforcement agency's undercover operations.)

I CERTIFY THAT: Terms defined in COMAR 21.11.08 shall have the same meaning when used in this certification.

By submission of its bid or offer, the business, if other than an individual, certifies and agrees that, with respect to its employees to be employed under a contract resulting from this solicitation, the business shall:  
Maintain a workplace free of drug and alcohol abuse during the term of the contract;  
Publish a statement notifying its employees that the unlawful manufacture, distribution, dispensing, possession, or use of drugs, and the abuse of drugs or alcohol is prohibited in the business workplace and specifying the actions that will be taken against employees for violation of these prohibitions;  
Prohibit its employees from working under the influence of drugs or alcohol;

Not hire or assign to work on the contract anyone whom the business knows, or in the exercise of due diligence should know, currently abuses drugs or alcohol and is not actively engaged in a bona fide drug or alcohol abuse assistance or rehabilitation program;

Promptly inform the appropriate law enforcement agency of every drug-related crime that occurs in its workplace if the business has observed the violation or otherwise has reliable information that a violation has occurred;

Establish drug and alcohol abuse awareness programs to inform its employees about:

The dangers of drug and alcohol abuse in the workplace;

The business' policy of maintaining a drug and alcohol free workplace;

Any available drug and alcohol counseling, rehabilitation, and employee assistance programs; and

The penalties that may be imposed upon employees who abuse drugs and alcohol in the workplace;

Provide all employees engaged in the performance of the contract with a copy of the statement required by §K(2)(b), above;

Notify its employees in the statement required by §K(2)(b), above, that as a condition of continued employment on the contract, the employee shall:

Abide by the terms of the statement; and

Notify the employer of any criminal drug or alcohol abuse conviction for an offense occurring in the workplace not later than 5 days after a conviction;

(i) Notify the procurement officer within 10 days after receiving notice under §K(2)(h)(ii), above, or otherwise receiving actual notice of a conviction;

(j) Within 30 days after receiving notice under §K(2)(h)(ii), above, or otherwise receiving actual notice of a conviction, impose either of the following sanctions or remedial measures on any employee who is convicted of a drug or alcohol abuse offense occurring in the workplace:

(i) Take appropriate personnel action against an employee, up to and including termination; or

(ii) Require an employee to satisfactorily participate in a bona fide drug or alcohol abuse assistance or rehabilitation program; and

(k) Make a good faith effort to maintain a drug and alcohol free workplace through implementation of §K(2)(a)-(j), above.

If the business is an individual, the individual shall certify and agree as set forth in §K(4), below, that the individual shall not engage in the unlawful manufacture, distribution, dispensing, possession, or use of drugs or the abuse of drugs or alcohol in the performance of the contract.

I acknowledge and agree that:

The award of the contract is conditional upon compliance with COMAR 21.11.08 and this certification;

(b) The violation of the provisions of COMAR 21.11.08 or this certification shall be cause to suspend payments under, or terminate the contract for default under COMAR 21.07.01.11 or 21.07.03.15, as applicable; and

(c) The violation of the provisions of COMAR 21.11.08 or this certification connection with the contract may, in the exercise of the discretion of the Board of Public Works, result in suspension and debarment of the business under COMAR 21.08.03.

#### **L. CERTIFICATION OF CORPORATION REGISTRATION AND TAX PAYMENT**

I FURTHER AFFIRM THAT:

(1) The business named above is a (domestic [\_\_\_]) (foreign [\_\_\_]) corporation registered in accordance with the Corporations and Associations Article, Annotated Code of Maryland, and that it is in good standing has filed all of its annual reports, together with filing fees, with Maryland State Department of Assessments and Taxation, and that the name and address of its resident agent filed with the State Department of Assessments and Taxation is:

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

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

(If not applicable, so state).

(2) Except as validly contested, the business has paid, or has arranged for payment of, all taxes due the State of Maryland and has filed all required returns and reports with the Comptroller of the Treasury, the State Department of Assessments and Taxation, Department of Labor, Licensing, and Regulation, as applicable, and will have paid all withholding taxes due the State of Maryland prior to final settlement.

**M. CONTINGENT FEES**

I FURTHER AFFIRM THAT:

The business has not employed or retained any person, partnership, corporation, or other entity, other than a bona fide employee, bona fide agent, bona fide salesperson, or commercial selling agency working for the business, to solicit or secure the Contract, and that the business has not paid or agreed to pay any person, partnership, corporation, or other entity, other than a bona fide employee or bona fide agent, bona fide salesperson, or commercial selling agency, any fee or any other consideration contingent on the making of the Contract.

**N. REPEALED**

**O. ACKNOWLEDGEMENT**

I ACKNOWLEDGE THAT this Affidavit is to be furnished to the Procurement Officer and may be distributed to units of: (1) the State of Maryland; (2) counties or other subdivisions of the State of Maryland; (3) other states; and (4) the federal government. I further acknowledge that this Affidavit is subject to applicable laws of the United States and the State of Maryland, both criminal and civil, and that nothing in this Affidavit or any contract resulting from the submission of this bid or proposal shall be construed to supersede, amend, modify or waive, on behalf of the State of Maryland, or any unit of the State of Maryland having jurisdiction, the exercise of any statutory right or remedy conferred by the Constitution and the laws of Maryland with respect to any misrepresentation made or any violation of the obligations, terms and covenants undertaken by the above business with respect to (1) the Affidavit, (2) the contract, and (3) other Affidavits comprising part of the contract.

I DO SOLEMNLY DECLARE AND AFFIRM UNDER THE PENALTIES OF PERJURY THAT THE CONTENTS OF THIS AFFIDAVIT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, INFORMATION, AND BELIEF.

**SIGNATURE OF FIRM:**

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Printed Name of Authorized Representative

\_\_\_\_\_  
Address (City, State, Zip)

\_\_\_\_\_  
Title of Representative

\_\_\_\_\_  
Website URL

\_\_\_\_\_  
Representative's Phone Number

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Representative's Email Address

\_\_\_\_\_  
Today's Date

## **SECTION 11 – PROOF OF INSURANCE**

Firms must supply a letter from their insurance company or a copy of a current (up-to-date) certificate(s) of insurance which includes the policy number(s), the name(s) of the insurance company and insurance agent(s), effective date(s) and coverage amounts as specified under Part Three – General Conditions of Contract, paragraph 3.14 Insurance. Additionally, the proof(s) of insurance shall verify that the primary Firm holds, or if awarded the contract, will hold in their company's name, all required insurance at the specified limits. All policies, where allowed, shall include a waiver of subrogation in favor of the college.

**END OF SECTION**

## SECTION 12 – FINANCIAL STABILITY

With their proposal response, each firm shall provide a bank letter on the bank's letterhead, signed by an authorized representative of the bank as proof that the firm has the financial stability and wherewithal to support this project.

**For contracts estimated over \$100,000**, as part of an award consideration, the highest scoring firm will be required to provide independently audited, reviewed or compiled financial statements for the two most recent complete years. Financial statements should include Balance Sheet, Income Statement and Statement of Cash Flows, as well as notes, disclosures and/or opinions as referenced in the auditor's report.

If audited, reviewed or compiled financial statements are not available, the Firm shall provide all the following documents to support financial stability:

1. A letter of reference from the Firm's bank or financial institution;
2. Credit reference letters,
3. Internal financial statements;
4. The two most recent year's tax returns.

The College at its option may require additional documentation to provide evidence of financial stability, and or to reduce the risk exposure of the College. Additional documentation may include but not be limited to complete Dun & Bradstreet report inclusive of a Dun & Bradstreet rating, interim internal financial reports, performance bond, letter of credit, or the establishment of an escrow account.

**FAILURE TO PROVE FINANCIAL STABILITY MAY RENDER THE FIRM'S PROPOSAL NON-RESPONSIVE AND INELIGIBLE FOR AWARD.**

By submitting a response to this solicitation, the Firm represents that it is not in arrears in the payment of any obligation due and owing the State of Maryland, including the payment of taxes and employee benefits and that it will not become in arrears during the term of the contract if selected for contract award.

**END OF SECTION**



**SECTION 13 –MINORITY PARTICIPATION**

It is the policy of Anne Arundel Community College to strongly encourage minority business enterprises (MBE) to provide goods and services for the performance of College functions. Minority businesses include non-profit entities organized to promote the interests of persons with disabilities, and firms that are 51% owned and controlled by a member of socially or economically disadvantaged minority groups, which include: African-Americans, Hispanics, American Indians, Alaska natives, Asians, Pacific Islanders, women, and the mentally or physically disabled. MBE participation can be achieved via MBE prime, MBE joint venture party, MBE consultants, and MBE suppliers or trade contractors. The College does not have a MBE certification program, but accepts MBE certification from all government certification programs.

Non-minority firms are encouraged to respond to this section by providing a narrative explaining their MBE participation by describing the firm’s outreach efforts to minority business enterprises in order to encourage their participation.

\*Scoring for minority participation will be as follows:

5% will be awarded if firm is a minority firm

3% will be awarded if firm will utilize a minority sub-contractor for this project

1% will be awarded if firm has utilized a minority sub-contractor on similar projects and/or have participated in a Minority Outreach Program within the last twelve (12) months

**\*Firms must provide written documentation and proof in order to receive any MBE percentages listed above**

Firms shall complete the following:

I hereby represent that our/my company **IS** \_\_\_\_\_ or **IS NOT** \_\_\_\_\_ a minority business firm as indicated below (check all that apply):

African-American \_\_\_\_\_

American Indian/Alaska Native \_\_\_\_\_

Hispanic \_\_\_\_\_

Asian/Pacific Islander \_\_\_\_\_

Disabled \_\_\_\_\_

Female \_\_\_\_\_

Minority Business Enterprise Certification # \_\_\_\_\_ Certifying Agency \_\_\_\_\_

**SIGNATURE OF FIRM:**

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Printed Name of Authorized Representative

\_\_\_\_\_  
Address (City, State, Zip)

\_\_\_\_\_  
Title of Representative

\_\_\_\_\_  
Website URL

\_\_\_\_\_  
Representative’s Phone Number

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Representative’s Email Address

\_\_\_\_\_  
–

\_\_\_\_\_  
Today’s Date

END OF SECTION

**APPENDIX A – [Volume One Submittal Documents](#)**

**APPENDIX B – [Volume Two Submittal Documents](#)**

**APPENDIX C – Firms Price Proposal, (Separate Excel Document)**

**APPENDIX D – Anne Arundel Community College Financial Information (separate PDF files)**

**D.1 AACC Annual Financial Reports** to MHEC for Fiscal Year ended 2020

**D.2 AACC Annual Financial Reports** to MHEC for Fiscal Year ended 2021

**D.3 AACC Financial Statements** for Fiscal Year ended June 30, 2020 and 2019

**D.4 AACC Financial Statements** with supplemental information for Fiscal Years ended June 30, 2021 and 2020

**D.5 AACC Financial Statements, Schedule of Expenditures of Federal Awards, and Reports** required by Government Auditing Standards and the Uniform Guidance for Fiscal Year ended June 30, 2020 and 2019

**APPENDIX E – Link to AACC Foundation 990**

- The Foundation's most recent IRS Form 990 can be found at:

<https://www.guidestar.org/>

Navigation: Click on link above, Search, enter *Anne Arundel Community College Foundation*

## **.02 Auditing Guidelines (Not Applicable to Baltimore City Community College).**

A. A college shall submit annually a signed financial and enrollment audit in accordance with this chapter.

B. Performance of the Audit.

(1) The audit is to be conducted by an independent certified public accountant, and the cost of the audit shall be the responsibility of each college.

(2) An annual audit performed by an official auditor of a county shall satisfy the annual audit requirement if it otherwise meets the requirements of the statutes and this chapter and if the official auditor is approved by the Commission with the concurrence of the Legislative Auditor.

(3) The Legislative Auditor may perform the required annual audits. However, the Legislative Auditor shall give notice of the Auditor's intent to perform the annual audit of a college before the start of the fiscal year to be audited. The cost of this audit is the responsibility of each college.

(4) The Legislative Auditor may be directed to undertake special audits of a college by the Joint Budget and Audit Committee of the General Assembly. These audits are conducted at State expense.

C. Selection of the Independent Certified Public Accountant.

(1) The selection of the independent certified public accountant who will conduct the audit is the responsibility of the local board of trustees for each college.

(2) The arrangements made with the independent certified public accountant shall:

(a) Be in writing;

(b) Specify that these regulations are being followed; and

(c) Be approved in advance by the college's board of trustees.

(3) The independent certified public accountant shall determine the nature and extent of the review required to render an opinion.

D. Audit Requirements.

(1) An audit of a college shall be conducted in accordance with the American Institute of Certified Public Accountants Industry Audit Guide: Audits of Colleges and Universities, and in compliance with generally accepted auditing standards.

(2) If the auditor is unable to express an unqualified opinion on financial statements, a separate letter shall be submitted to the Commission by the college which indicates in detail management's plan to correct the problem so that the auditor can issue an unqualified opinion in the future. These letters shall accompany the financial statements when they are submitted to the Commission.

(3) Management Letter.

(a) A college shall require the independent certified public accountant to issue a management letter to the college which shall contain a listing of all material weaknesses in the college's system of internal controls. A copy of the auditor's management letter and the college's response to each item in the management letter shall be filed with the Commission.

(b) The auditor shall follow up on previous material weaknesses, the college's response, and the action taken by the Commission in ensuing years to ensure that controls have been implemented. Noncompliance with the auditor's recommendations shall be noted in future management letters.

(4) Each board of trustees shall engage the independent certified public accountant to perform an audit on the Annual Financial Report to the Commission (form MHEC-CC-4) which is a special purpose report required by the Commission. The independent certified public accountant shall render a report on the scope of the accountant's examination of the Annual Financial Report (form MHEC-CC-4) and express the accountant's opinion as to the fairness of the Summary Statement of Revenues and Expenditures and the enrollment data. Explicit references are required with regard to enrollment data and whether the principles and procedures governing the interrelationship between the current unrestricted general fund and the auxiliary enterprise fund result in a fair presentation of the current unrestricted general fund revenues and expenditures. The independent certified public accountant also shall prepare a reconciliation of any differences in total current general unrestricted revenues and expenditures as shown in the Annual Financial Report (form MHEC-CC-4) and those same revenues and expenditures as reflected in the audited financial

statements. For purposes of expressing an opinion on the Annual Financial Report (MHEC-CC-4), the independent certified public accountant shall comply with §D(5)----(15) of this regulation.

(5) Full-time equivalent student enrollment shall be audited with the same diligence as applied to the financial statements, that is, the general standards and standards of field work apply to the enrollment audit. The specific tests of the enrollment records and the auditing procedures to be applied to the enrollment records are the responsibility of the independent certified public accountant.

(6) Full-time equivalent students equal total student credit or equated credit hours generated in a fiscal year divided by 30.

(7) Full-time equivalent enrollment:

(a) Is measured as of the end of the third week of classes each semester and after 20 percent of the time has lapsed for shorter sessions; and

(b) In credit or equated credit courses which continue for a period of time which is more or less than a semester, is measured at a point in time which is 20 percent of the total course time.

(8) Except as provided in COMAR 13B.07.02.03F and G, students shall be classified by their geographic area of residence to ensure that out-of-State students do not enter into the computation of full-time equivalent students for State aid purposes.

(9) A faculty or staff member, or dependents of the faculty or staff member of the college enrolled without tuition charge, may not be included in the computation of full-time equivalent students for the purposes of State aid.

(10) A college may not enter into a contractual agreement with an organization or institution which offers instruction resulting in credit or equated credit submitted for State aid to the college without the prior approval of the Commission.

(11) A college may not submit for State aid credits awarded to students for:

(a) Satisfactory completion of standardized tests of college-level performance, competency, or aptitude; or

(b) Work experience or life experience which does not require direct college instruction or supervision.

(12) Unless otherwise approved by the Commission, full-time equivalent enrollment is to be reported to the Commission within the fiscal year in which the courses are taught. Full-time equivalent enrollment in credit or equated credit courses that are conducted over the fiscal year end shall be reported in the fiscal year in which the courses are predominantly taught.

(13) An auditor shall direct particular attention to sections of the Commission general policies regarding contractual agreements with organizations offering instruction, State or federally funded contracts, and maintenance of effort by local subdivisions.

(14) When local, State, or federally funded contracts or grants, or both, pay for program or course costs, or both, State aid is not paid for that proportion of full-time equivalent students whose total costs are funded by the grant or contract.

(15) There is a clear distinction between the State's participation in support of current expenses and in support of construction projects, and this distinction shall be maintained in the college's accounts and reports.

(16) Transfer expenditures are included in adjusted current unrestricted operating expenditures only if the nature of the transfer coincides with the definition of an expenditure defined as a current general unrestricted fund expenditure.

(17) Encumbrances outstanding at year end shall be substantiated by written and approved purchase orders or contracts for the future delivery of goods or services not received as of June 30. In the preparation of financial statements, open encumbrances are to be reported under generally accepted accounting principles as a reservation of fund balance, since the commitments will be honored through subsequent year's expenditures. Open encumbrances outstanding at year end do not constitute expenditures or liabilities in the financial statements or in the Annual Financial Report (MHEC-CC-4).

#### E. Filing Requirements.

(1) Three copies of the formal audit report, the financial statements, the management letter, recommendations, and the college's response to the management letter shall be filed with the Commission within 90 days of the close of each fiscal year.

(2) Three copies of the Annual Financial Report (form MHEC-CC-4) shall be filed with the Commission within 90 days of the close of each fiscal year. The copies shall be accompanied by a transmittal letter signed by the president of the college which indicates that the president is aware of the contents of the report.

(3) The Commission shall forward copies of the required reports to the Legislative Auditor to fulfill the requirements of the statutes.

(4) Extensions.

(a) A written request for an extension of time to file the required reports and the management letter shall be received by the staff of the Commission before the original due date.

(b) An extension of time is not normally granted for the Annual Financial Report (form MHEC-CC-4).

(c) A request for an extension of time for the Annual Financial Report may be considered if:

(i) Detailed reasons are stated that indicate why the reporting deadline cannot be met;

(ii) The request indicates the estimated date the audit will be completed and the report filed; and

(iii) The request is signed by the president of the college.