



DODGE CITY
COMMUNITY COLLEGE

P: 620.225.1321
T: 800.367.3222

E: about@dc3.edu
dc3.edu

2501 N. 14th Ave.
Dodge City, KS 67801

January 30, 2019

To Whom It May Concern:

Dodge City Community College is requesting sealed bid proposals for **BID# 19-003 RFP DC3 Certified Audit Services for Fiscal Years 2019-2021.**

If you have questions please see contact information in the specifications sheet for **Dr. Glendon Forgey, Vice President of Operations & Finance/Chief Financial Officer.**

Deadlines:

Meet with Venders, Ford County Room of the Student Union
Bid receipt deadline
Bid opening, Ford County Room of the Student Union
Notification of successful bidder (Pending BOT Approval)

February 15, 2019 @ 2:00 PM
March 5, 2019 by 12:00 PM
March 6, 2019 @ 9:00AM
March 27, 2019

Sincerely,

Andrew Nolan
Purchasing Office
Dodge City Community College

Encl: Specifications for BID# 19-003, DCCC information for BID# 19-003, DCCC Audit Report June 30, 2018, DCCC Foundation Audit Report June 30, 2018, DCCC Alumni - Booster Ass and Business Reply Label for BID# 19-003 (Please mark with your return address)

Please include a business card with updated contact information in the packet.



REQUEST FOR PROPOSAL

CERTIFIED AUDIT SERVICES

Dodge City Community College is soliciting proposals for the College's audits for the fiscal years ending June 30, 2019, June 30, 2020 and June 30, 2021. Although the Board of Trustees cannot bind future governing bodies, it is anticipated that the firm selected will be retained for the three year period with annual evaluations made of services being provided. Recommendation to the Board of Trustees will be made based on information to be submitted with the proposal - see Section X below.

I. General Information

Dodge City Community College, founded in 1935, is a comprehensive community college serving the south central Kansas region. Student credit hour enrollment is approximately 40,000 credit hours with nearly 1,600 fulltime equivalent credit hour students. Dodge City Community College also serves a wide variety of business and industry clients.

Dodge City Community College is governed by an elected seven-member board of trustees and is considered a coordinated institution by the Kansas Board of Regents.

The total annual legal budget actual expenditures for the fiscal year ended June 30, 2018 was approximately \$27 million.

II. Services to be Provided

It is the intent of this solicitation that the services to be provided by the auditing firm are substantially the same as the services provided by our auditors for the fiscal year ended June 30, 2018, including the current form and presentation of the audited financial statements and supplemental material. This audit proposal covers three separate entities: Dodge City Community College, Dodge City Community College Foundation (component unit of the college), and Dodge City Community College Athletic Booster Club . The firm selected will be expected to:

- A. Prepare the adjusted trial balance and other financial information of the College, financial statements of the College with applicable Notes to the Financial Statements and supplemental statements for the fiscal years ended June 30, 2019, June 30, 2020 and June 30, 2021. These financial statements and supplemental statements will cover the operations of the College (including each fund and each grant the College has received) for each fiscal year and the financial condition of the College (and of each fund and grant) as of June 30 of each year. Auditor will draft the financial statements with the use of the College's background information. The College will approve and sign off on the completed financial statement draft.
- B. Audit all funds of the College in accordance with U.S. generally accepted auditing standards; *Kansas Municipal Audit Guide*; *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133. The selected firm will audit the other component entities in accordance with the appropriate standards for that type of entity.

- C. Review and adjust accruals for compensated absences. This would include vacation leave, sick leave, and early retirement. Also included is the preparation of all GASB note disclosures to the financial statements. The College will provide the vacations accrual document and early retirement analysis.
- D. Review and record adjustments as required for capital leases and debt obligations. Assist in maintaining the amortization schedules for principal and interest maturities in connection with both capital leases and debt obligations.
- E. Assist College officials in correspondence to various federal and state departments and agencies in connection with findings or questions arising in the audit.
- F. Review all bond covenant requirements and advise College officials as to any steps necessary to maintain compliance with these covenants.
- G. Provide detailed management letter of recommendations, which will include findings, observations, opinions, comments, or recommendations with regard to internal control, accounting systems, compliance with laws, rules and regulations, which come to the attention of the auditors during the examination. Evaluation and report on your assessment of the condition of the College's accounting records and systems including improvements in the College's accounting system or operations.
- H. Present the audit reports and management letter recommendations to the Board of Trustees during a regularly scheduled board meeting no later than the December meeting following the June 30 year-end close.
- I. Assist in the preparation of the college Fiscal Operations Report and Application to Participate (FISAP) and Integrated Postsecondary Education Data System reports.
- J. Assist in the preparation of the Consolidated Financial Indicators of the college.

III. Fund Groups

- A. Current Funds
 - 1. Unrestricted
 - a. General Operating
 - b. Auxiliary Enterprises
 - 2. Restricted
- B. Plant Funds
- C. Fiduciary/Agency
- D. Proprietary

IV. Federal Programs

- A. Federal College Work Study
- B. Federal Supplemental Educational Opportunity Grants
- C. Federal Pell Grants
- D. Guaranteed Student Loans
- E. Adult Basic Education Program
- F. Carl Perkins Grants
- G. Adult Basic Education Program
- H. Title V
- I. Others as they are secured.

(see audit and legal budget for more information on fund groups)

V. Method of Accounting

The College's financial records are generally maintained on a modified accrual method of accounting. Revenues are recorded only when they become available, except student revenues are initially recorded on an accrual basis through the accounts receivable system. Encumbrances are recorded when budgetary expenditures are anticipated. At fiscal year-end, appropriate expenditures are accrued and appropriate revenues are deferred.

VI. Automated Systems

Currently the accounting and payroll records are processed in-house on third-party software running on an iSeries/AS400 IBM server. The software has limited support on an annual contract basis with Jenzabar, Inc., Boston, MA.

VII. Last Year's Audits

A copy of last year's audits are attached.

VIII. Assistance from the College Staff

Dodge City Community College staff will be available to assist the auditors and will prepare schedules, pull documents, and reproduce documents as appropriate.

IX. Availability for Other Services

The College expects the audit firm to be available to perform additional services upon request including, but not limited to, representation of the College before any regulatory board or agency of the local, state or federal government for anything arising from the audit report.

The College expects the audit firm to be responsive to other services as would be needed from time to time. Payment for such services would be mutually agreed upon prior to such representation.

X. Proposal requirements

In order to achieve a uniform review process and to obtain the maximum degree of comparability, it is required that proposals be organized in the manner specified below.

- A. **Contact Information** – The name of the proposing firm, firm address and telephone number, name and email address of a contact person, and a signature and date.
- B. **Letter of Transmittal** – A signed transmittal letter briefly stating the proposer understands the work to be done, why the firm believes itself to be best qualified to perform the engagement, and any other information they consider essential to their proposal.
- C. **Independence and License** – The firm should provide an affirmative statement that it is independent of DCCC in accordance with the professional standards and ethics promulgated by the AICPA. The firm should also provide an affirmative statement indicating that the firm and all assigned key professional staff are properly licensed to practice in Kansas.
- D. **Firm Profile** – At a minimum, the proposal should state the size of the firm, the size of the firm's governmental audit staff, and the location of the office from which the work on this engagement will be performed.

- E. **Staff Qualifications** – The proposal should describe the qualifications of staff to be assigned to the audit. The description should include the composition of the audit team and prior experience of the individual audit team members. The proposal should include resumes of the individual audit team members.
- F. **Prior Audit Experience** – The proposal should describe prior auditing experience of the proposing office. The experience listing should be limited to the last five years and should include prior experience auditing Kansas community colleges, and A-133 audits.
- G. **Audit Approach** – The proposal should set forth a general audit plan, including an explanation of the audit methodology to be followed to perform the services required in the request for proposals. Each proposal should detail the approach to be taken to gain and document an understanding of the DCCC's internal control structures.
- H. **Audit Quality Control** – Briefly describe your firm's quality control and procedures. State whether these policy and procedures have been subjected to a professional "peer review" program to provide for an independent review of their effectiveness. Include a copy of your firms' most recent peer review report and related letter of comments, if applicable.
- I. **References** – The proposal should include at least one college client reference, including contact persons and telephone numbers.
- J. **Fees for Services** – Provide the firm's all-inclusive maximum fee for the requested work in this proposal. Fee proposal must include a breakdown of audit services for the DCCC, the DCCC Foundation (*component unit*) and the DCCC Athletic Booster Club. The audit firm shall be reimbursed for additional audit related expenses only when agreed upon in advance by the DCCC and firm. Proposals should include a statement of what the firm would charge to perform the audit for the fiscal year ending June 30, 2019. The fee proposal must state a maximum additional charge for out-of-pocket expenses, i.e., travel, communications, copies, etc. Additionally, the proposals should indicate the range of fee increases for each of the next two years and fees for all other services mentioned in this request.
- K. **Time Schedule** - Fieldwork is to be coordinated between the audit firm and Dodge City Community College Vice President of Administration and Finance. It is anticipated the majority of the fieldwork will be performed in August, September, and/or October with the audit reports prepared in time for distribution to and receipt by the Board of Trustees at the December Board meeting for the specific audit year.
- L. **Additional Data** - Give any additional information considered essential to this proposal, including involvement in state and local governmental organizations, seminars, etc.

XI. Submission of Proposals

If your firm desires to submit a proposal, please submit two copies in a sealed envelope clearly labeled "**Official Bid Documents BID# 19-003 RFP DC3 Certified Audit Services for Fiscal Years 2019-2021**" to:

Dodge City Community College
ATTN: VP of Administration & Finance/CFO
2501 N. 14th Ave
Dodge City, KS 67801

Sealed bids must be received in room 107 of the Administration Building on the Dodge City Community College campus by **12:00 pm, Tuesday, March 5, 2019**. The opening of bids will be at **9:00 am, Wednesday, March 6, 2019, in the in Ford County Room of the Student Union**

XII. Pre-proposal meeting.

The College will hold a pre-proposal meeting for potential firms to have questions answered regarding this Request for Proposal. If any additional information or clarification is desired, a member of your firm is encouraged to attend. The meeting is tentatively scheduled for **Friday, February 15, 2019, at 2:00 p.m. in the Ford County Room in the Student Union Building.**

The Dodge City Community College Board of Trustees reserves the right to accept or reject any proposal submitted and to request additional information. The professional accounting services purchased will be from the firm that, in the opinion of College personnel and the Board of Trustees, best meets the needs of the College.

Thank you for your consideration and time.

Sincerely,



Glendon Forgey, Ed.D.
Vice President of Administration and Finance/Chief Financial Officer

Please allow for the length of time it may take to send your bid through the USPS to meet the deadline for the bids.

Contact **Glendon Forgey** with questions or for additional information.

Glendon Forgey, Ed.D.
Vice President of Operations & Finance/CFO
Dodge City Community College
2501 North 14th Avenue
Dodge City, KS 67801-2399
Phone (620) 227-9210
Email: gforgey@dc3.edu

Notification of the successful bidder will be announced after the March 26, 2019 DC3 Board of Trustees Meeting.

Click on PDF Icons to open attached DCCC Audit Report June 30, 2018, DCCC Foundation Audit Report June 30, 2018 & DCCC Alumni - Booster Association Audit Report June 30, 2018.



DCCC Audit Report
June 30, 2018



DCCC Foundation
Audit Report June 3



DCCC Alumni -
Booster Association

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January 30, 2019

To Whom It May Concern:

Enclosed you will find a copy of bidding instructions and two alternant specifications for Dodge City Community College. The Board of Trustees of Dodge City Community College requests that you submit a bid on such services as you may handle on this list.

The attached bid proposal form has been prepared in duplicate. This form must be signed and submitted with your bid. The second copy is for your use. In the event you do not wish to bid, please submit a formal "NO BID" in order to insure your company's name remaining on the active bidder list.

BID NO.: 19-003 BID TITLE: RFP DC3 Certified Audit Services for Fiscal Years 2019-2021

Deadline to receive bids: 12:00 PM Tuesday, March 5, 2019.

NOTE: ALL AWARDS MADE AS THE RESULT OF THIS BID SHALL CONFORM TO ALL APPLICABLE KANSAS STATUTES.

INSTRUCTION TO BIDDERS

1. **RETURN ONE COPY OF BID ONLY:** bid proposal will be submitted in the enclosed envelope and sealed. In the event that the enclosed envelope will not hold all the materials necessary for the completion of this bid, the face of the envelope submitted shall contain the same information that is on the enclosed envelope.
2. **EXECUTION OF BID:** your bid must contain a manual signature of an authorized representative of your firm in the space provided.
3. **FEES QUOTED FOR SERVICES:** Submit fees for all audit services; all work shall be done by the accounting firm.
4. **BID DATE AND TIME:** Sealed bids must be received in room 107 of the Administration Building on the Dodge City Community College campus by **12:00 pm, Tuesday, March 5, 2019.** Unless requested by Dodge City Community College, submission of bid via email must have prior approval from Central Stores/Purchasing Office. If approved, please email bids to stores@dc3.edu by **4:00 pm.** All bids received after that time shall be returned unopened or deleted. The opening of bids will be at **9:00 am, Wednesday, March 6, 2019, in the Ford County Room of the Student Union.** This will be for tabulation purposes only. The awarding of bids will be made at a later date after formal action by the Board of Trustees.
5. **AWARDING CONTRACTS:** as the best interest of the College may require, the Board of Trustees reserves the right to reject any or all bids in whole or in part and to waive any technicality in bids received. Fees must be shown and the Board may accept any bid. Since the date of delivery may be a factor in the awarding of bids, it is necessary that the bidder indicate the length of time that would be required by his company to make delivery if awarded the contract. A "Purchase Order", when furnished to the successful bidder, shall result in a binding contract without further action by either party providing the bidder delivers their services within the specified time frame.
6. **PAYMENT:** payment will be made by the College after services awarded the vendor have been completed.
7. **NO BID:** if no bid is being submitted, please mark page 1 "NO BID", sign and return to the College. Bidder shall indicate reason for "NO BID" on bid sheets.

SPECIAL CONDITIONS

Any or all of the special conditions that may vary from the preceding general conditions shall have precedence.

Dodge City Community College is subject to the Cash-Basis Law (K.S.A. 10-1101 et seq.). This agreement is subject to the provisions of the Cash-Basis Law. Dodge City Community College is obligated under this agreement only to pay periodic payments or monthly installments under the agreement as may lawfully be made from (a) funds budgeted and appropriated for that purpose during the College's current budget year or (b) funds made available from any lawfully operated revenue producing source.

Please pay careful attention to K.S.A. 10-1116b regarding the conditions required for multi-year leasing agreements.

Any questions concerning conditions and specifications should be submitted to:

Glendon Forgey, Ed.D.
Vice President of Operations & Finance/CFO
Dodge City Community College
2501 North 14th Avenue
Dodge City, KS 67801-2399
Phone (620) 227-9210
Email: gforgey@dc3.edu

Sincerely,



Andrew Nolan
Purchasing Office
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PROPOSAL

RETURN THIS COPY

Date: _____

Company Name: _____ Bid No. **19-003**

PROPOSAL FOR: **RFP DC3 Certified Audit Services for Fiscal Years 2019-2021**

- 1.01 **BASE BID:** The undersigned, having familiarized himself with conditions and specifications, and having carefully examined and having fully understood the Bid Documents, hereby affirms and agrees to enter into contract for **BID# 19-003 RFP DC3 Certified Audit Services for Fiscal Years 2019-2021.**
- 1.02 **TERMS AND CONDITIONS:** The undersigned hereby acknowledges the terms and conditions of this Contract as specified herein, and agrees to abide by such terms and conditions in the fulfillment of the Contract, if awarded the bid.
- 1.03 **NON-COLLUSION AFFIDAVIT:** The undersigned certifies that the Bid is made in good faith without fraud, collusion, or connection of any kind with any other Bidder, that he is competing in his own interest and in his own behalf without connection with or obligation to any undisclosed person, and has made his own examination and estimates and there from presents this bid.

Please sign and return with specification sheet.

Signature _____

Contact Phone Number _____



PROPOSAL

THIS COPY FOR YOUR RECORDS

Date: _____

Company Name: _____ Bid No. 19-003

PROPOSAL FOR: **RFP DC3 Certified Audit Services for Fiscal Years 2019-2021**

- 1.01 BASE BID: The undersigned, having familiarized himself with conditions and specifications, and having carefully examined and having fully understood the Bid Documents, hereby affirms and agrees to enter into contract for **BID# 19-003 RFP DC3 Certified Audit Services for Fiscal Years 2019-2021.**
- 1.02 TERMS AND CONDITIONS: The undersigned hereby acknowledges the terms and conditions of this Contract as specified herein, and agrees to abide by such terms and conditions in the fulfillment of the Contract, if awarded the bid.
- 1.03 NON-COLLUSION AFFIDAVIT: The undersigned certifies that the Bid is made in good faith without fraud, collusion, or connection of any kind with any other Bidder, that he is competing in his own interest and in his own behalf without connection with or obligation to any undisclosed person, and has made his own examination and estimates and there from presents this bid.

Please sign and keep for your records.

Signature _____

Contact Phone Number _____



DODGE CITY
COMMUNITY COLLEGE

P: 620.225.1321
T: 800.367.3222

E: about@dc3.edu
dc3.edu

2501 N. 14th Ave.
Dodge City, KS 67801

All submissions must be in sealed envelopes.
Proposals not in sealed envelopes will be rejected.

Please affix the Business Reply label below with the project identification information showing

If not using this label you MUST include this information on the outside of the envelope.

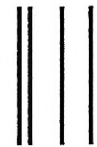
Clearly print your return information.

DO NOT OPEN! ATTN: VP of Administration & Finance/CFO Official Bid Documents
(BID# 19-003 RFP DC3 Certified Audit Services for Fiscal Years 2019-2021)

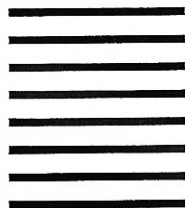
Clearly print your return information.

Detach and affix to the outside of return envelope.

BUSINESS REPLY LABEL
FIRST CLASS MAIL PERMIT NO. 225 DODGE CITY, KS



NO POSTAGE
NECESSARY
IF MAILED
IN THE
UNITED STATES



POSTAGE WILL BE PAID BY THE ADDRESSEE



DODGE CITY
COMMUNITY COLLEGE

2501 North 14th Avenue • Dodge City, KS • 67801-9987



DO NOT OPEN! ATTN: VP of Administration & Finance/CFO Official Bid Documents
(BID# 19-003 RFP DC3 Certified Audit Services for Fiscal Years 2019-2021)