

RARITAN VALLEY COMMUNITY COLLEGE

REQUEST FOR PROPOSALS

AUDIT SERVICES

February 21, 2024

The Audit Committee of Raritan Valley Community College's Board of Trustees is soliciting proposals to provide auditing services for the fiscal years ending June 30, 2024 and 2025. Our current auditors are also expected to participate in the process. This invitation is made in conformity with the State of New Jersey's Pay-to-Play statute (N.J.S.A. 19:44A-20.4 et seq.) with respect to professional services conducted in a fair and open process.

All proposals should be in digital format and sent to John Trojan, VP Finance & Facilities, by **4:00 PM on Monday March 25, 2024**. Committee members will likely review all proposals remotely and discuss them in a conference call. The submitted materials should include at least the items described in section B below. Individual presentations may be required after the initial review. Mr. Trojan's e-mail address is: john.trojan@raritanval.edu

A. The primary services and reports to be provided for the fiscal years ending June 30, 2024 and 2025 are the following:

1. Reports on the financial statements in accordance with Generally Accepted Auditing Standards and the AICPA Audit and Accounting Guide for Nonprofit Organizations. For two different entities under separate cover—the College and the College's foundation. RVCC accounting staff prepares all of the schedules reflected therein for the auditors' review. The entity reports are prepared sequentially.
2. Supplemental schedules detailing certain fund balances and departmental expenses
3. Reports required by Government Auditing Standards and OMB Circular A-133 (Federal Title IV Program Student Loans).
4. Management Letter identifying recommendations about the College's system of internal accounting controls and procedures for both entities.
5. Agreed-upon procedures report with respect to verifying total credit hours and equivalent credit hour enrollment.
6. A separate filing for the New Jersey Charities Registration.
7. Preparation of annual Federal form 990s for both entities. College staff provides most of the basic information.

8. Ad hoc advice on a variety Federal, State, and County legal issues that may affect the College's accounting or tax treatment.

A draft of the audit reports and management letter must be available to the Audit Committee by November 15 of each year. Final audit to be delivered by 12/15, unless there are extenuating circumstances related to information provided by others, most frequently state of New Jersey pension and health care liabilities.

B. At a minimum, your proposal should include this information:

1. A brief description of your firm. The emphasis should be on the local office serving nonprofit organizations in general and community colleges or other public colleges in particular, including a list of at least three references of similar organizations.
2. A summary overview of your firm's quality of client service, audit philosophy, and audit approach, indicating how you would use the College's accounting staff to render an efficient audit.
3. A summary of the broader level of support that your firm could provide, including the types of communications and publications dealing with local, state, and national developments that might affect our organization.
4. Identification of the audit engagement team, highlighting the extent of members' higher education audit experience.
5. A summary of your views on the critical challenges and major issues facing higher education today and how your firm might assist us in responding to them.
6. Estimated audit fees for the first year with a not-to-exceed percentage increase for the following year. Tax and other services beyond the scope of the fiscal year audit are understood to be ad hoc. However, provide the approximate hourly rate for these professionals at different levels of experience.

C. In order to help you evaluate our requirements and make an informed proposal, the following documents may be helpful and will be provided upon request:

1. Audited financial statements for the fiscal years ended June 30, 2022 and 2023 for both entities.
2. For the last two fiscal years, the Auditors' required communications and letter to management about internal controls.
3. OMB A-133 report for related fiscal years is included in audit report.
4. Agreed-upon procedures report for student enrollment for the latest fiscal year.
5. Separate Federal form 990 for both entities for the year ended June 30, 2022.

Please call me should you need any additional information.

Sincerely,

John Trojan
Vice President Finance & Facilities
Raritan Valley Community College
118 Lamington Road
Branchburg, NJ 08876

908-526-1200 ext. 8203
John.trojan@raritanval.edu

EXHIBIT A

MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE N.J.S.A. 10:5-31 et seq. (P.L. 1975, C. 127) N.J.A.C. 17:27

GOODS, PROFESSIONAL SERVICE AND GENERAL SERVICE CONTRACTS

During the performance of this contract, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital

status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will take affirmative action to ensure that such applicants are recruited and employed, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

The contractor or subcontractor, where applicable, will send to each labor union or representative or workers with which it has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer advising the labor union or workers' representative of the contractor's commitments under this act and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31 et seq., as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to make good faith efforts to employ minority and women workers consistent with the applicable county employment goals established in accordance with N.J.A.C. 17:27-5.2, or a binding determination of the applicable county employment goals determined by the Division, pursuant to N.J.A.C. 17:27-5.2.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, labor unions, that it does not discriminate on the basis of age, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the applicable employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

- Letter of Federal Affirmative Action Plan Approval
- Certificate of Employee Information Report
- Employee Information Report Form AA302

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Contract Compliance and EEO as may be requested by the office from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Contract Compliance and EEO for conducting a compliance investigation pursuant to **Subchapter 10 of the Administrative Code at N.J.A.C. 17:27.**

AFFIRMATIVE ACTION AGREEMENT/Mandatory Language

GOODS, PROFESSIONAL SERVICE AND GENERAL SERVICE CONTRACTS

To: Vice President Finance and Facilities
Raritan Valley Community College
118 Lamington Road
Branchburg, New Jersey 08876

This is to acknowledge receipt and understanding of the Affirmative Action Agreement mandatory language, Exhibit "A".

Name

Signature

according to on my oath depose and say that:

I am _____ of _____,
(President, Partner, as applicable) (Name of Contractor)

the bidder making the proposal for the above named proposal for the above named project, item, or service, and that I executed the said with full authority so to do; that said bidder has not, directly or indirectly; entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free, competitive bidding in connection with the above named project; and that all statements contained in said proposal and in this affidavit are true and correct, and made with full knowledge that Raritan Valley Community College relies upon the truth of the statements contained in said proposal and in the statements contained in this affidavit in awarding the contract for the said project.

I further warrant that no person or selling agency has been employed or retained to solicit or secure such contract upon agreement or understanding for a commission, percentage, brokerage, or contingent fee, except bona fide employees or bona fide established commercial or selling agencies maintained by:

Name of Contractor

Signature of Authorized Officer

Address

Title

Subscribed and sworn to before me
this _____ day of _____, 2020

Affix Notary Seal:

(Notary Public's Signature)

STATEMENT OF OWNERSHIP (OWNERSHIP DISCLOSURE CERTIFICATION)

N.J.S.A. 52:25-24.2 (P.L. 1977, c.33, as amended by P.L. 2016, c.43)

This statement shall be completed, certified to and included with all bid and proposal submissions. Failure to submit the required information shall render the bid proposal unresponsive and it will not be considered for award.

Name of Business: _____

Address of Business: _____

Name of person completing this form: _____

N.J.S.A. 52:25-24.2:

"No corporation, partnership, or limited liability company shall be awarded any contract nor shall any agreement be entered into for the performance of any work or the furnishing of any materials or supplies, unless prior to the receipt of the bid or proposal, or accompanying the bid or proposal of said corporation, said partnership, or said limited liability company there is submitted a statement setting forth the names and addresses of all stockholders in the corporation who own 10 percent or more of its stock, of any class, or of all individual partners in the partnership who own a 10 percent or greater interest therein, or of all members in the limited liability company who own a 10 percent or greater interest therein, as the case may be.

If one or more such stockholder or partner or member is itself a corporation or partnership or limited liability company, the stockholders holding 10 percent or more of that corporation's stock, or the individual partners owning 10 percent or greater interest in that partnership, or the members owning 10 percent or greater interest in that limited liability company, as the case may be, shall also be listed. The disclosure shall be continued until names and addresses of every non-corporate stockholder, and individual partner, and member, exceeding the 10 percent ownership criteria established in this act, has been listed.

To comply with this section, a bidder with any direct or indirect parent entity which is publicly traded may submit the name and address of each publicly traded entity and the name and address of each person that holds a 10 percent or greater beneficial interest in the publicly traded entity as of the last annual filing with the federal Securities and Exchange Commission or the foreign equivalent, and, if there is any person that holds a 10 percent or greater beneficial interest, also shall submit links to the websites containing the last annual filings with the federal Securities and Exchange Commission or the foreign equivalent and the relevant page numbers of the filings that contain the information on each person that holds a 10 percent or greater beneficial interest."

The Attorney General has advised that the provisions of N.J.S.A. 52:25-24.2, which refer to corporations and partnerships apply to limited partnerships, limited liability partnerships, and Subchapter S corporations.

This Ownership Disclosure Certification form shall be completed, signed and notarized.

Failure of the bidder/proposer to submit the required information is cause for automatic rejection of the bid or proposal.

Part I

Check the box that represents the type of business organization:

- ☐ Sole Proprietorship (skip Parts II and III, sign and notarize Part IV)
- ☐ Non-Profit Corporation (skip Parts II and III, sign and notarize Part IV)
- ☐ Partnership
- ☐ Limited Partnership
- ☐ Limited Liability Partnership (LLP)
- ☐ Limited Liability Company (LLC)
- ☐ For-profit Corporation (All types including Subchapters C and S or Professional Corporation)
- ☐ Other (be specific): _____

Part II

- ☐ I certify that the list below contains the names and addresses of all stockholders in the corporation who own 10 percent or more of its stock, of any class, or of all individual partners in the partnership who own a 10 percent or greater interest therein, or of all members in the limited liability company who own a 10 percent or greater interest therein, as the case may be.

OR

- ☐ I certify that no one stockholder in the corporation owns 10 percent or more of its stock, of any class, or no individual partner in the partnership owns a 10 percent or greater interest therein, or that no member in the limited liability company owns a 10 percent or greater interest therein, as the case may be.

Sign and notarize the form below, and, if necessary, complete the list below.

(Please attach additional sheets if more space is needed):

Name: _____

Address: _____

Name: _____

Address: _____

Name: _____

Address: _____

Name: _____

Address: _____

Name: _____

Address: _____

Name: _____

Address: _____

Name: _____

Address: _____

Name: _____

Address: _____

Name: _____

Address: _____

Name: _____

Address: _____

Name: _____

Address: _____

Name: _____

Address: _____

Part III - Any Direct or Indirect Parent Entity Which is Publicly Traded:

“To comply with this section, a bidder with any direct or indirect parent entity which is publicly traded may submit the name and address of each publicly traded entity and the name and address of each person that holds a 10 percent or greater beneficial interest in the publicly traded entity as of the last annual filing with the federal Securities and Exchange Commission or the foreign equivalent, and, if there is any person that holds a 10 percent or greater beneficial interest, also shall submit links to the websites containing the last annual filings with the federal Securities and Exchange Commission or the foreign equivalent and the relevant page numbers of the filings that contain the information on each person that holds a 10 percent or greater beneficial interest.”

- ☐ Pages attached with name and address of each publicly traded entity as well as the name and address of each person that holds a 10 percent or greater beneficial interest.

OR

- ☐ Submit here the links to the Websites (URLs) containing the last annual filings with the federal Securities and Exchange Commission or the foreign equivalent.

AND

- ☐ Submit here the relevant page numbers of the filings containing the information on each person holding a 10 percent or greater beneficial interest.

PART IV – CERTIFICATION

Subscribed and sworn before me this ____ day of

(Affiant)

_____, 2____.

(Notary Public)

(Print name and title of

Affiant)

My Commission expires:

Corporation)

(Corporate Seal if a

**EXECUTIVE ORDER #34:
MINORITY AND WOMEN BUSINESS ENTERPRISES**

On September 15, 2006, Governor Corzine signed Executive Order 34 establishing a Division of Minority and Women Business Development at the State level. The Division is charged with administering and monitoring policies, practices and programs to ensure that New Jersey owned minority and women business enterprises (MWBE) are afforded an equal opportunity to participate in New Jersey's purchasing and procurement processes.

Governmental entities, including colleges, are required to report to the Division the ethnic and gender composition of the vendors with which we do business. Since you are doing business with RVCC, we are requesting the information below:

1. Company _____ Name:

2. Is more than fifty percent (50%) of your company minority owned? YES
NO

3. Is more than fifty percent (50%) of your company woman owned? YES
NO

4. What is the ethnicity of the owner of your company: (Check All that Apply)

African American _____
Asian American _____
Caucasian American Female _____
Hispanic American _____
Multiple Ethnicities _____

Native American	_____
Non-Minority	_____
Unspecified	_____

Raritan Valley Community College is required to solicit the foregoing information. Your response, however, is **strictly voluntary**. Please be advised that any contracting decisions made by Raritan Valley Community college will **not** be influenced in any way by your decision to provide the above information.

VERIFICATION OF ASSUMED, TRADE, OR FICTITIOUS NAMES OF BIDDERS

Any prospective bidder transacting business in the State of New Jersey under an assumed name, trade name, or corporate fictitious name must, as a condition precedent to the acceptance of an bid on a project, item, or service, present to Raritan Valley Community College verification of authorization to use such assumed, trade, or fictitious name. Such verification shall be in the following form:

1. Assumed names, trade names, or use of designator “and Company” or “& CO.” (individuals, partnerships, proprietorships): A copy of the certificate or statement certified by the County Clerk in who’s office it was filed, or by the Secretary of State. N.J.S.A. 56:1-1 t 1-5.
2. Corporate fictitious names: A certified copy of the certificate approved by the Secretary of State. N.J.S.A. 14A:2-2.1.

The undersigned certifies that the bidder has complied with the section of these instructions to bidders entitled “Verification of Assumed, Trade, or Fictitious Names of Bidders”, if such assumed, trade, or fictitious name is used by bidder.

<hr style="border: none; border-top: 1px solid black;"/> Name of Contractor	<hr style="border: none; border-top: 1px solid black;"/> Signature of Authorized Officer
<hr style="border: none; border-top: 1px solid black;"/> Address	<hr style="border: none; border-top: 1px solid black;"/> Title
<p>Subscribed and Sworn to before me this day of , 2020</p>	
<p style="text-align: right;">Affix Notary Seal:</p>	
<hr style="border: none; border-top: 1px solid black;"/> (Notary Public’s Signature)	

**RARITAN VALLEY COMMUNITY COLLEGE
DISCLOSURE OF INVESTMENT ACTIVITIES IN IRAN**

Pursuant to Public Law 2012, c. 25, any person or entity that submits a bid or proposal or otherwise proposes to enter into or renew a contract must complete the certification below to attest, under penalty of perjury, that the person or entity, or one of the person or entity's parents, subsidiaries, or affiliates, is not identified on a list created and maintained by the Department of the Treasury as a person or entity engaging in investment activities in Iran. If the Department of Treasury finds a person or entity to be in violation of the principles which are the subject of this law, the Department of Treasury shall take action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the person or entity.

I certify, pursuant to Public Law 2012, c. 25, that the person or entity listed below for which I am authorized to bid:

- ☐ is not providing goods or services of \$20,000,000 or more in the energy sector of Iran, including a person or entity that provides oil or liquefied natural gas tankers, or products used to construct or maintain pipelines used to transport oil or liquefied natural gas, for the energy sector of Iran, AND
- ☐ is not a financial institution that extends \$20,000,000 or more in credit to another person or entity, for 45 days or more, if that person or entity will use the credit to provide goods or services in the energy sector in Iran.

In the event that a person or entity is unable to make the above certification because it or one of its parents, subsidiaries, or affiliates has engaged in the above-referenced activities, a detailed, accurate and precise description of the activities must be provided below to Raritan Valley Community College under penalty of perjury.

**PLEASE PROVIDE FURTHER INFORMATION RELATED TO
INVESTMENT ACTIVITIES IN IRAN**

You must provide a detailed, accurate and precise description of the activities of the bidding person/entity, or one of its parents, subsidiaries or affiliates, engaging in the investment activities in Iran outlined above by completing the boxes below.

PROVIDE INFORMATION RELATIVE TO THE ABOVE QUESTIONS. PLEASE PROVIDE THOROUGH ANSWERS TO EACH QUESTION. IF YOU NEED TO MAKE ADDITIONAL ENTRIES, USE ADDITIONAL PAGES

Name:

Relationship to
Bidder/Vendor:

Description of Activities:

Duration of Engagement:

Bidder/Vendor
Contact Name:

Contact Phone Number:

Certification: I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I attest that I am authorized to execute this certification on behalf of the below-referenced person or entity. I acknowledge that Raritan Valley Community College is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of contracts with the College to notify the College in writing of any changes to the answers of information contained herein. I acknowledge that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I recognize that I am subject to criminal prosecution under the law and that it will also constitute a material breach of my agreements(s) with Raritan Valley Community College and that the College at its option may declare contract(s) resulting from this certification void and unenforceable.

Full Name (Print):

Signature:

Title:
Bidder/Vendor:

Date:

NOTE: This form must be duly notarized and sealed.