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.

7. Firms are expected to produce/sign the following documentation:

- Board of Trustees Letter
- Non-Collusion Affidavit
- Exhibit A – Mandatory Equal Employment Opportunity Language
- Statement of Ownership Disclosure
- Disclosure of Investment Activities in Iran
- State of New Jersey Business Registration Certificate
- Compliance with P.L. 1975 c.127 (N.J.A.C. 17:27)
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 letters to management about internal controls.

3. OMB A-133 report for related fiscal years is included in the 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
## REQUIRED CONTRACT DOCUMENTS CHECKLIST

<table>
<thead>
<tr>
<th>TITLE</th>
<th>INITIAL</th>
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<tr>
<td>Board of Trustees Letter (including acknowledgement of any addenda)</td>
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<tr>
<td>Non-Collusion Affidavit</td>
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<tr>
<td>Exhibit A – Mandatory Equal Employment Opportunity Language</td>
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<td>Statement of Ownership Disclosure (2 Pages)</td>
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<td>Disclosure of Investment Activities in Iran</td>
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<tr>
<td>State of New Jersey Business Registration Certificate*</td>
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* To be provided prior to award if not included in bid submission.

Failure to include any of the required prerequisite forms indicated on the required documents checklist, including those for subcontractors, may be cause for rejection of a bidder’s bid submission.
Pursuant to and in accordance with our "Non-Collusion Affidavit, EEO Response, Stockholder Disclosure, Bid Security, if applicable, Supplementary Conditions, required documents, and our specifications for Audit Services, we propose to furnish and deliver the material and/or services during the contract. All of the documents enumerated above are attached hereto and are made a part hereof.

The Bidder further acknowledges any addenda as indicated below:

Addenda # _________   Dated ___________________

Addenda # _________   Dated ___________________

The Bidder hereby certifies that all of the figures, computations, and additions used in estimating this proposal herein have been carefully checked and are accurate in all respects and no further claims shall be made as a basis for withdrawal or cancellation if awarded in its entirety or any part.

This proposal shall remain in effect and will not be withdrawn for any reason for a period of sixty (60) days from the date specified for opening bids.

By signing this proposal, the Contractor acknowledges that they have read and agreed with Exhibit A (Equal Employment Opportunities) with reference to N.J.S.A. 10:5-31 et seq., N.J.A.C. 17:27.

Print Name _______________________________ Date _______________________________

Signature ________________________________ Title ________________________________

Company ________________________________ Address ____________________________

Telephone _______________________________ E-Mail _____________________________
NON-COLLUSION AFFIDAVIT

STATE OF                                )  
COUNTY OF                                )  

RE: __________________________________________ for Raritan Valley Community College
(Project, Item or Service)

I, ____________________________________ of the City of ____________________________,
(Name of Authorized Officer)
in the County of _______________________ and the State of ____________________________,
of full age, being duly sworn according to law on my oath depose and say that:

I am _______________________________________ of _______________________________,
(Title of Position)                                 (Name of Firm)
the bidder making the proposal for the above named project, item, or service, and that I executed
the said proposal 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 Firm      Signature of Authorized Officer

______________________________________ ____________________________________
Address      Title

Subscribed and sworn to before me
this day of , 20 Affix Notary Seal:

______________________________________
(Notary Public’s Signature)

My commission expires: _____________________
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 ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, 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 equal employment opportunity 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 will send to each labor union, with which it has a collective bargaining agreement, a notice, to be provided by the agency contracting officer, advising the labor union of the contractor's commitments under this chapter 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 meet targeted county employment goals established in accordance with 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, and labor unions, that it does not discriminate on the basis of age, race, 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 targeted 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, race, 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; or
- Employee Information Report Form AA302 (electronically provided by the Division
  through the Division’s website at: http://www.state.nj.us/treasury/contract_compliance.)

The contractor and its subcontractors shall furnish such reports or other documents to the Division
of Purchase & Property, CCAU, EEO Monitoring Program 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 Purchase & Property, CCAU, EEO
Monitoring Program for conducting a compliance investigation pursuant to N.J.A.C. 17:27-1.1 et
seq.

ACKNOWLEDGEMENT AND ACCEPTANCE OF THE ABOVE:

Signature: _______________________________ Date: _____________________________

Name: _______________________________ Title: _______________________________

Company: __________________________________________________________________

Subscribed and sworn to before me
this ______ day of __________, 20___ Affix Notary Seal:

(Notary Public’s Signature) My commission expires: ____________________
Statement of Ownership Disclosure

Pursuant to 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.

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<tr>
<th>Name of Individual or Business Entity and Percentage of Ownership</th>
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Use reverse side of sheet for other stockholders

I certify that the list above contains all stockholders, partners or members, holding 10% or more of this corporation, partnership or limited liability company.

I certify that no individual stockholder, partner or member owns 10% or more of this corporation, partnership or limited liability company.

Certification
I, being duly sworn upon my oath, hereby represent that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I acknowledge: that I am authorized to execute this certification on behalf of the bidder/proposer, that the (name of the contracting unit) is relying on the information contained herein and that I am under a continuing obligation from the date of this certification through the completion of any contracts with (type of contracting unit) to notify the (type of contracting unit) in writing of any changes to the information contained herein; that I am aware that is a criminal offense to make a false statement or misrepresentation in this certification, and I do so, I am subject to criminal prosecution under the law and that it will constitute a material breach of my agreement(s) with the, permitting the (type of contracting unit) to declare any contract(s) resulting void and unenforceable.

Full Name (Print): ___________________________ Title: ___________________________

Signature of Authorized Affiant: ___________________________ Date: ______________
by ________________________________________________

Name of Business

____________________________________________________

Address

Subscribed and sworn to before me
this ______ day of _____, 20___ Affix Notary Seal:

____________________________________

(Notary Public’s Signature)

My commission expires: ______________________
DISCLOSURE OF INVESTMENT ACTIVITIES IN IRAN

BID SOLICITATION # AND TITLE: __________________________________________________________

VENDOR NAME: _______________________________________________________________________

Pursuant to N.J.S.A. 52:32-57, et seq. (P.L. 2012, c.25 and P.L. 2021, c4) any person or entity that submits a bid or proposal or otherwise proposes to enter into or renew a contract must certify that neither the person nor entity, nor any of its parents, subsidiaries, or affiliates, is identified on the New Jersey Department of the Treasury’s Chapter 25 List as a person or entity engaged in investment activities in Iran. The Chapter 25 list is found on the Division’s website at https://www.state.nj.us/treasury/purchase/pdf/Chapter25List.pdf. Vendors/Bidders must review this list prior to completing the below certification. If the Director of the Division of Purchase and Property finds a person or entity to be in violation of the law, s/he 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 party.

CHECK THE APPROPRIATE BOX

☐ I certify, pursuant to N.J.S.A. 52:32-57, et seq. (P.L. 2012, c.25 and P.L. 2021, c4), that neither the Vendor/Bidder listed above nor any of its parents, subsidiaries, or affiliates is listed on the New Jersey Department of the Treasury’s Chapter 25 List of entities determined to be engaged in prohibited activities in Iran.

OR

☐ I am unable to certify as above because the Vendor/Bidder and/or one or more of its parents, subsidiaries, or affiliates is listed on the New Jersey Department of the Treasury’s Chapter 25 List. I will provide a detailed, accurate and precise description of the activities of the Vendor/Bidder, or one of its parents, subsidiaries or affiliates, has engaged in regarding investment activities in Iran by completing the information requested below.

Entity Engaged in Investment Activities: __________________________________________________

Relationship to Vendor/Bidder: __________________________________________________________

Description of Activities: ______________________________________________________________

Duration of Engagement: ______________________________________________________________

Anticipated Cessation Date: _____________________________________________________________

*Attach Additional Sheets if Necessary.
CERTIFICATION

I, the undersigned, certify that I am authorized to execute this certification on behalf of the Vendor, that the foregoing information and any attachments hereto, to the best of my knowledge are true and complete. I acknowledge that the State of New Jersey is relying on the information contained herein, and that the Vendor is under a continuing obligation from the date of this certification through the completion of any contract(s) with the State to notify the State in writing of any changes to the information contained herein; that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification. If I do so, I may be subject to criminal prosecution under the law, and it will constitute a material breach of my contract(s) with the State, permitting the State to declare any contract(s) resulting from this certification void and unenforceable.

_________________________________________  ___________________________     ______________         __
Signature                                      Date

______________________________________________________________________________
Print Name and Title