

**NOTE:** The Brick Township Board of Education will consider proposals only from firms, organizations or individuals that have demonstrated the capability and willingness to provide high quality services in the manner described in this Request for Proposals.

**REQUEST FOR PROPOSALS**  
**FOR THE PROVISION OF**  
**AUDITING SERVICES**  
**For**  
**BRICK TOWNSHIP BOARD OF EDUCATION**

**ISSUE DATE: June 20, 2011**

**DUE DATE: July 13, 2011**

**Issued by:**

**James W. Edwards, Jr. CPA, Business Administrator/Board Secretary**  
**Brick Township Public Schools**

The following definitions shall apply to and are used in this Request for Proposals:

"Board" - refers to the Brick Township Board of Education.

"Proposal Statement" - refers to the complete responses to this RFP submitted by the Respondents.

"Proposed Respondent" - refers to those Respondents who (in the sole judgment of the Board) have satisfied the proposal criteria set forth in this RFP.

"RFP" - refers to this Request for Proposals, including any amendments thereof or supplements thereto.

"Respondent" or "Respondents" - refers to the interested firm(s) or individuals that submit a Proposal Statement.

## SECTION 1

### INTRODUCTION AND GENERAL INFORMATION

#### 1.1 Introduction and Purpose

The Brick Township Board of Education is comprised of two (2) high schools, grades 9-12, two (2) middle schools, grade 6-8, seven (7) elementary schools, grades 1-5, one (1) Kindergarten school and one (1) primary Preschool. The Brick Township School District currently serves approximately 10,092 students. The District has multiple special education programs and an extensive extra-curricular and interscholastic athletic program.

The Board is soliciting Proposal Statements from interested Auditors and/or firms for the provision of Auditing services, as more particularly described herein. Through a Request for Proposal process described herein, Auditors and/or firms interested in assisting the Board with the provision of such services must prepare and submit a Proposal Statement in accordance with the procedure and schedule in this RFP. The Board will review Proposal Statements only from those firms or individuals that submit a Proposal Statement which includes all the information required to be included as described herein (in the sole judgment of the Board).

The Board intends to accept proposals from Auditor(s) and/or firm(s) that:

- (a) Possess the professional, financial and administrative capabilities to provide the proposed services, and
- (b) Will agree to work under the compensation terms and conditions determined by the Board of Education to provide the greatest benefit to the students and/or employees of the Brick Township Board of Education.

#### 1.2 Procurement Process and Schedule

The selection of Proposed Respondents is subject to the "New Jersey Local Unit Pay-to-Play" Law, N.J.S.A. 19:44A-20.4 et seq. The Board has structured a procurement process that seeks to obtain the desired results described above, while establishing a competitive process to assure that each Auditor and/or firm is provided an equal opportunity to submit a Proposal Statement in response to the request and will be evaluated in accordance with the criteria set forth in this RFP.

Proposal Statements will be reviewed and evaluated. The Proposal Statements will be reviewed to determine if the Respondent has met the minimum professional, administrative and financial areas described in this RFP. Based upon the totality of the information contained in the Proposal Statement, including information about the reputation and experience of each Respondent, the Board will (in its sole judgment) determine which Respondents are qualified (from professional, administrative and financial standpoints). Each Respondent that meets the requirements of the RFP (in the sole judgment of the Board) will be designated as a Proposed Respondent and will be given the opportunity to participate in the selection process determined by the Board.

The RFP process commences with the issuance of this RFP. The steps involved in the process are found on the Procurement Schedule. The Board reserves the right to, among other things, amend, modify or alter the Procurement Schedule upon notice to all potential Respondents.

All communications concerning this RFP or the RFP process shall be directed to the designated contact person, in writing.

**Designated Contact Person:**

James W. Edwards, Jr., CPA  
Business Administrator/Board Secretary  
Brick Township Public Schools  
101 Hendrickson Avenue  
Brick, NJ 08724

**Proposal Statements must be submitted to, and be received by, the Board, via mail or hand delivery, by 11:00 AM Prevailing Time on July 13, 2011.**

**TABLE 1**

**ANTICIPATED PROCUREMENT SCHEDULE**

1. Issuance of Request for Proposals
2. Receipt of Proposal Statements
3. Opening of Proposals
4. Analysis of Proposals
5. Review of Proposals
6. Designation of Proposed Respondents deemed necessary or appropriate by the Board.

### 1.3 Conditions Applicable to RFP

Upon submission of a Proposal Statement in response to this RFP, the Respondent acknowledges and consents to the following conditions relative to the submission, review and consideration of its Proposal Statement:

- The Board reserves the right to reject for any reason any and all responses and components thereof, and to eliminate any and all Respondents responding to this RFP from further consideration for this procurement.
- The Board reserves the right to reject any Respondent that submits incomplete responses to this RFP, or a Proposal Statement that is not responsive to the requirements of this RFP.
- The Board reserves the right, without prior notice, to supplement, amend, or otherwise modify this RFP, or otherwise request additional information.
- All Proposal Statements shall become the property of the Board and will not be returned.
- All Proposal Statements will be made available to the public at the appropriate time, as determined by the Board (in the exercise of its sole discretion) in accordance with law.
- The Board may request Respondents to send representatives to the Board for interviews.
- Proposal Statement shall indicate "RFP for Auditing Services" on the outside of the envelope.
- Any and all Proposal Statements not received by the Board by 11:00 AM Prevailing Time on **July 13, 2011** will be rejected.
- Neither the Board, nor their respective staffs, consultants or advisors shall be liable for any claims or damages resulting from the solicitation or preparation of the Proposal Statement, nor will there be any reimbursement to Respondents for the cost of preparing and submitting a Proposal Statement or for participating in this procurement process.

#### **1.4 Rights of Board**

The Board reserves, holds and may exercise, at its sole discretion, the following rights and options with regard to this RFP and the procurement process in accordance with the provisions of applicable law:

- To determine that any Proposal Statement received complies or fails to comply with the terms of this RFP.
- To supplement, amend or otherwise modify the RFP through issuance of addenda to all prospective Respondents who have received a copy of this RFP.
- To waive any technical non-conformance with the terms of this RFP.
- To change or alter the schedule for any events called for in this RFP upon the issuance of notice to all prospective Respondents who have received a copy of this RFP.
- To conduct investigations of any or all of the Respondents, as the Board deems necessary or convenient, to clarify the information provided as part of the Proposal Statement and to request additional information to support the information included in any Proposal Statement.
- To suspend or terminate the procurement process described in this RFP at any time (in its sole discretion.) If terminated, the Board may determine to commence a new procurement process or exercise any other rights provided under applicable law without any obligation to the Respondents.

The Board shall be under no obligation to complete all or any portion of the procurement process described in this RFP.

#### **1.5 Addenda or Amendments to RFP**

During the period provided for the preparation of responses to the RFP, the Board may issue addenda, amendments or answers to written inquiries via the Board's web site. Those addenda will be noticed by the Board and will constitute a part of the RFP. All responses to the RFP shall be prepared with full consideration of the addenda issued prior to the proposal submission date.

## **1.6 Cost of Proposal Preparation**

Each proposal and all information required to be submitted pursuant to the RFP shall be prepared at the sole cost and expense of the respondent. There shall be no claims whatsoever against the Board, its staff or consultants for reimbursement for the payment of costs or expenses incurred in the preparation of the Proposal Statement or other information required by the RFP.

## **1.7 Proposal Format**

Responses should cover all information requested in the Questions to be answered in this RFP.

Responses which in the judgment of the Board fail to meet the requirements of the RFP or which are in any way conditional, incomplete, obscure, contain additions or deletions from requested information, or contain errors may be rejected.

## **1.8 Term**

The RFP for Auditing Services will cover a three-year term. The Board reserves the right to exercise renewal thereafter.

The contract terms for Auditing Services shall be as follows: July 1, 2011 through June 30, 2012; July 1, 2012 through June 30, 2013 and July 1, 2013 through June 30, 2014.

The contract may be terminated by the Board at any time by giving 30 days notice to the successful respondent.

## **1.9 Compliance**

A proposal will not be a valid proposal and will not be read unless the following items are included in the proposal documents:

- 1.9.1 Statement of Ownership
- 1.9.2 Non-Collusion Affidavit
- 1.9.3 Affirmative Action Supplement
- 1.9.4 Political Contributions Disclosure Form
- 1.9.5 Request for Taxpayer Identification Number and Certification
- 1.9.6 Business Registration Certificate
- 1.9.7 Public School Client Recommendation List

## **SECTION 2**

### **SCOPE OF SERVICES**

It is the intent of the Board to solicit Proposal Statements from Respondents that have expertise in the provision of auditing services regarding the audit of K-12 public school systems in the State of New Jersey, as required by N.J.S.A. 18A:23-1 to 18A:23-11 and additional audit procedures and reviews as specified herein. Firms and/or persons responding to this RFP shall be able to demonstrate that they will have the continuing capabilities to perform these services.

This RFP will encompass the performance of an audit of the books, accounts and funds and a verification of all cash and bank balances of the District, and of any officer or employee thereof, and of any organization of public school pupils conducted under the auspices of the District. The audit shall also include a determination of the extent to which the school board has used contracts entered into by the State Division of Purchase and Property pursuant to P.L. 1969,c.104 (C.52:25-16. 1 et seq.) in the purchase of materials, supplies , or equipment for the District.

The Brick Township Board of Education budget for the school year 2010-2011 is \$143,401,608. The District is an operating K-12 school district. The District has over 1,500 full time employees.

### **BACKGROUND**

The legislature has charged that an annual audit of every school district's accounts and financial transactions shall be made by a Public School Accountant and that audit must be completed no later than four (4) months after the end of the school fiscal year.

N.J.S.A.18A:23-8 requires that an audit of the accounts of a school district be made only by a registered municipal accountant or a certified public accountant of New Jersey who holds an uncanceled registration license as a public school accountant for New Jersey. Such registration license shall be issued to qualified person by the New Jersey State Board of Public Accountants who have who have complied with statutory requirements and are authorized to make audits of accounts, and records of school districts of the State of New Jersey. New Jersey State Statute (N.J.S.A. 18A:4-14) requires a uniform system of double-entry bookkeeping which is consistent with the generally accepted accounting principles (GAAP) established by the Governmental Accounting Standards Boards and which is consistent with the financial accounting terminology and classifications established by the National Center for Education Statistics for use in all school districts.

## **BACKGROUND CONTINUED**

The financial reporting requirements of GAAP include the issuance of a Comprehensive Annual Financial Report (CAFR) that encompasses all funds and account groups. These financial statements are the responsibility of the Brick Township Schools' management and are its representation of the financial position at a given point in time and the operations of the District during a period of time. The District is required to prepare the financial statements and have them ready for the annual audit. The auditor's responsibility is to express an opinion on the annual financial statements based on their audit. The financial and compliance audit must be performed in accordance with the U.S. Office of Management and Budget (OMB) Circular No. A-133, "Audits of States and Local Governments and Non-Profit Organizations", and in accordance with the Single Audit Act of 1996. The audit must conform to standards established by the U.S. Comptroller General. The current audit standards are specified in Government Auditing Standards (Comptroller General of the U.S. 1998 Revision; available from the Superintendent of Documents: Stock Number 020-000-00243-3). In accordance with NJOMB Circular 04-04, a copy of the audit firm's latest external quality control review report (peer review) shall be submitted to the school district prior to appointing said firm for the annual audit.

NJOMB 04-04 (Single Audit for Recipients of Federal Grants, State Grants and State Aid) was issued by the State Office of Management and Budget. It established State policy and procedures and outlines the responsibilities of State agencies and grant recipients to ensure that recipient single audits are performed according to Federal and State requirements. This Circular Letter required auditors to test and report on State Grant and State Aid compliance during the performance of recipient single audits in accordance with OMB Circular No. A-133 Compliance Supplement and the State Aid/Grant Compliance Supplement. The audit must be performed and submitted in accordance with the New Jersey State Department of Education publication, The Audit Program-Financial Accounting for New Jersey School Districts.

The Comprehensive Annual Financial Report (CAFR) must be prepared and submitted by the District in accordance with the New Jersey Department of Education publication, Financial Reporting for New Jersey School Districts, A Sample Comprehensive Annual Financial Report.

The audit must be completed no later than the date stated in the Audit Program. No Provision is made for the issuance of extensions beyond the statutory due date.

## Objectives of Audit

The primary objective of the Audit is the auditor's expression of an opinion on the District's annual financial statements, the District's system of internal controls and compliance with general and specific requirements of Federal and State financial assistance as described in the Audit Program.

## Entrance Conference

An entrance conference or engagement meeting will be held with the School Business Administrator of the Brick Township Board of Education to discuss in detail the scope and purpose of the audit.

## The Audit

The annual audit is to be conducted pursuant to the Audit Program-Financial Accounting for New Jersey School Districts to include the books, accounts and monies and a verification of all cash and bank balances of the Board of Education, and any officer or employee of any organization conducted under the auspices of the District. The audit should include the review of the following areas:

1. General Fund
2. Special Revenue Funds
3. Capital Projects Funds
4. Enterprise Funds and Internal Service Funds
5. Private Purpose Trust and Agency Funds
6. Student Activity Funds
7. Debt Service/Long Term Debt

In addition to the above, the audit must include the procedures listed below:

1. Review of budget line items transfers for compliance with N.J.S.A. 18A:22-8.1 and N.J.A.C. 6:20-2A.11 to determine whether amounts transferred were used for the approved purposes.
2. Review of appropriations from fund balances for compliance with N.J.S.A. 18A:22-8.1 and N.J.A.C. 6:20-2A.10, to N.J.A.C. 6:20-2A.11 to determine whether fund balances were used for approved purposes.
3. Review of expenditures to determine whether they have been appropriately classified consistent with the Uniform Minimum Chart of Accounts (Handbook 2R2) for New Jersey School Districts pursuant to N.J.S.A. 18A:4-14 and N.J.A.C. 6:20-2A(m).

4. Review of budgeted expenditure/appropriation accounts for compliance with N.J.A.C. 6:20-2A-10.
5. Review of equipment expenditures charged within general fund, capital outlay for compliance with N.J.A.C. 6:20-2A.5.
6. Review of expenditures charged within general fund, capital outlay and capital projects fund to determine appropriateness of such expenditures and compliance with capital ordinances. A determination of whether general fund, capital outlay expenditures were made in accordance with the purposes described on the associate supporting budget documentation presented on the DOE diskette and approved by the County Superintendent must be included.
7. Review of expenditures charged to the Special Revenue (Fund 20).
8. Review of accounts payable and encumbrances for both the preceding and current year to determine compliance with GAAP. A determination of whether accounts payable and encumbrances were liquidated timely and the amount; percentage of canceled or aged (over 90 days) payables and encumbrances must be included.
9. A review of all consultants' compensation for compliance with the IRS regulations and a determination of consultant or employee status based on IRS guidelines.

The District reserves the right to expand the scope and priorities of these reviews.

#### Fraud, Suspicion of Fraud or Unauditable Conditions

Upon the suspicion of or recognition of fraud, major accounting system deficiencies or major misstatements of accounts, the auditor should immediately contact the School Business Administrator and the Director of the Office of Compliance, New Jersey Department of Education. Firms will be required to produce a written report of the fraud or suspicion of fraud to the Business Administrator and the Director of the Office of Compliance, New Jersey Department of Education.

If the auditor determines at any time during an engagement that the records are unauditable or a disclaimer of opinion is necessary, the auditor is required to notify the Business Administrator and the Director of the Office of Compliance, New Jersey Department of Education immediately. Within five (5) days of such

verbal notification, a follow-up letter is required, which details the reason why the agency is unauditible or why a disclaimer of opinion is necessary. The auditor should not proceed to perform any further work until advised by the School Administrator and the Director of the Office of Compliance, New Jersey Department of Education.

### Standards

The selected auditor will be responsible for examining, reviewing and commenting upon all other supplementary items which fall within the performance of an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and as specified by the American Institute of Certified Public Accountants (AICPA).

### Work Papers

The selected auditor shall at any given time during the course of the audit and at the conclusion thereof make available to the Director of the Office of Compliance, New Jersey Department of Education for inspection or review, the work papers generated during the engagement. These papers will include but are not limited to the facts gathered and documents obtained, computations and analysis performed and other pertinent data and work papers relating to the review.

All work papers will be indexed in a logical manner and show evidence that each working paper or group of papers has been subjected to appropriate supervisory review. Working papers must show the name of the auditor who prepared the paper and must be clearly titled and dated.

### Exit Conference

Upon completion of the audit, and prior to submission of the final report, or at any time so designated by the School Business Administrator or as deemed necessary by the auditor, the auditor will meet with the School Business Administrator or his designated liaison to discuss audit findings.

### Deliverable Products and Schedule

The auditor shall prepare fifteen (15) soft cover bound copies and two (2) unbound copies in a three ring binder of the final Management Report and of the CAFR to be delivered to the Brick Township School District, 101 Hendrickson Avenue, Brick, New Jersey 08724. The final audit report shall be prepared as required by directions specified in the Audit Program, as revised, and completed and submitted no later than the date, as noted in the Audit Program.

The district shall submit to the State Department of Education the Audit Summary Worksheet diskette, transmittal letter, and supplemental data for tuition cost per pupil.

The auditor shall submit, as part of the fee for services, one copy of the CAFR for review in the ASBO Certificate of Excellence in Financial Reporting (COE) Program.

## **SECTION 3 SUBMISSION REQUIREMENTS**

### **3.1 General Requirements**

The Proposal Statement submitted by the Respondent must meet or exceed the professional, administrative and financial requirements set forth in this Section and shall incorporate the information requested below.

In addition to the information required as described below, a Respondent may submit supplemental information that it feels may be useful in evaluating its Proposal Statement. Respondents are encouraged to be clear, factual, and concise in their presentation of information.

### **3.2 Administrative Information Requirements**

The Respondent shall, as part of its Proposal Statement, provide the following information:

1. 1. An executive summary (not to exceed two (2) pages) of the information contained in all the other parts of the Proposal Statement.
2. An executed Letter of Proposal (See Appendix A to this RFP).
3. Name, address and telephone number of the firm or firms submitting the Proposal Statement pursuant to this RFP, and the name of the key contact person.
4. A description of the business organization (i.e., corporation, partnership, joint venture, etc.) of each firm, its ownership and its organizational structure:
  - a) Provide the names and business addresses of all Principals of the firm or firms submitting the Proposal Statement. For purposes of this RFP, "Principals" mean persons possessing an ownership or interest in the company. If the Respondent is a corporation, "Principals" shall include each investor who would have any amount of operational control over the Respondent and every stockholder having an ownership interest of 10% or more in the firm.
  - b) If a firm is a partially owned or a fully-owned subsidiary of another firm, identify the parent company and describe the nature and extent of the parents' approval rights over the activities of the firm submitting a Proposal Statement. Describe the approval process.

- c) If the Respondent is a partnership or a joint venture or similar organization, provide comparable information as required in (b) above for each member of the partnership, joint venture or similar organization.
  - d) A statement that the Respondent has complied with all applicable affirmative action (or similar) requirements with respect to its business activities, together with evidence of such compliance.
5. An executed Letter of Intent (See Appendix B).
  6. The number of years the business organization has been under the current management.
  7. Confirm appropriate federal and state licenses to perform activities.
  8. Auditor should have a minimum of ten (10) years of experience in auditing with a focus on boards of education.
  9. Auditor should have other boards of a similar size. Evidence of compliance with this requirement should be submitted.
  10. The education, qualifications, experience, and training of all persons who would be assigned to provide services along with their names and titles.
  11. A listing of all other engagements where services of the types being proposed were provided in the past five (5) years. This should include other boards of education and other levels of government. Contact information for the recipients of the similar services must be provided. The district may obtain references from any of the parties listed.
  12. A description of all other areas of service, with emphasis on a description of those services of interest to a board of education client.
  13. Any judgments, claims or suits pending or outstanding against company. If yes, please explain.
  14. Whether the business organization is now or has been involved in any bankruptcy or re-organization proceedings in the last ten (10) years. If yes, please explain.

15. List all immediate relatives of Principal(s) of Respondent who are Board employees or elected officials of the Board. For purposes of the above, "immediate relative" means a spouse, parent, stepparent, brother, sister, child, stepchild, direct-line aunt or uncle, grandparent, grandchild, and in-laws by reason of relation.
16. Provide copy of most recent Peer Review Report.
17. Provide copy of Public School Accountant License.
18. Provide copy of Firm License.
19. Provide copies of individual Certified Public Accountant Licenses for all individuals who hold such a license that will be assigned to the Board accounts.

## SECTION 4

### INSTRUCTIONS TO RESPONDENTS

#### 4.1 Submission of Proposal Statements

Respondents must submit an original copy of their Proposal Statement to the Designated Contact Person:

**James W. Edwards, Jr., CPA  
Business Administrator/Board Secretary  
101 Hendrickson Avenue  
Brick, NJ 08724**

**NOTE: Indicate "RFP for Auditing Services" on the outside of the envelope.**

Proposal Statements must be received by the Board no later than **11:00 AM** prevailing time, on **July 13, 2011**, and must be mailed or hand-delivered. Proposal Statements forwarded by facsimile or e-mail will not be accepted. Proposal statements received after this time will not be considered. The Board will not bear responsibility for delays in delivery for any reason.

To be responsive, Proposal Statements must provide all requested information, and must be in strict conformance with the instructions set forth herein. Proposal Statements and all related information must be bound, and signed and acknowledged by the Respondent.

## **SECTION 5**

### **EVALUATION**

The Board's objective in soliciting Proposal Statements is to enable it to select a firm, organization or individual that will provide high quality and cost effective services to the students and/or employees of Brick Township Schools. The Board will consider Proposal Statements only from firm organizations or individuals that, in the Board's judgment, have demonstrated the capability and willingness to provide high quality services to the students and/or employees of the Board in the manner described in this RFP.

Respondents submitting Proposal Statements shall provide information that they meet the minimum qualifications.

Proposals will be evaluated by the Board on the basis of the most advantageous submission, all relevant factors considered. The evaluation will consider:

1. Qualifications of the individuals who will perform the tasks and the amount of their respective participation;
2. Experience in providing the professional services requested by the Brick Township Board of Education and references related thereto;
3. Ability to perform the tasks in a timely fashion, including staffing and familiarity with the subject matter and the Brick Township Board of Education.
4. Location (distance of primary office in relation to the Brick Township Board of Education administrative offices);
5. Availability to accommodate the required meetings of the Board.
6. The fees for the services.
7. Thoroughness and completeness of the applicant's submittal.

**APPENDIX A**

**LETTER OF PROPOSAL**

**(Note: To be typed on Respondent's Letterhead. No modifications may be made to this letter)**

[insert date]

**Attn: (INSERT CONTACT NAME)  
(INSERT ENTITY NAME)  
(INSERT ADDRESS)**

Dear **(INSERT CONTACT NAME)**:

The undersigned has/have reviewed my/our Proposal Statement submitted in response to the Request for Proposals (RFP) issued by the Brick Township Board of Education ("Board") dated **(INSERT DATE)**, in connection with the Board's need for a provider of auditing services.

I/We affirm that the contents of my/our Proposal Statement (which Proposal Statement is incorporated herein by reference) is accurate, factual and complete to the best of our knowledge and belief and that the Proposal Statement is submitted in good faith upon express understanding that any false statement may result in the disqualification of (Name of Respondent).

(Respondent shall sign and complete the spaces provided below. If a joint venture, appropriate officers of each company shall sign.)

<u>(Signature of Chief Executive Officer)</u>	OR	_____
<u>(Typed Name and Title)</u>		<u>(Typed name and Title of Individuals)</u>
<u>(Type Name of Firm)*</u>		<u>(Address) _____ *</u>

Dated: \_\_\_\_\_ Dated: \_\_\_\_\_

\* If a joint venture, partnership or other formal organization is submitting a Proposal Statement, each participant shall execute this Letter of Proposal.

## APPENDIX B

### LETTER OF INTENT

**(Note: To be typed on Respondent's Letterhead. No modifications may be made to this letter)**

[insert date]

**Attn: (INSERT CONTACT NAME)  
(INSERT ENTITY NAME)  
(INSERT ADDRESS)**

Dear:

The undersigned, as Respondent, has (have) submitted the attached Proposal Statement in response to a Request for Proposals (RFP), issued by the Brick Township Board of Education ("Board"), dated (INSERT DATE), in connection with the Board's need for a provider of auditing services.

(Name of Respondent) HEREBY STATES:

1. The Proposal Statement contains accurate, factual and complete information.
2. (Name of Respondent) agrees (agrees) to participate in good faith in the procurement process as described in the RFP and to adhere to the Board's procurement schedule.
3. (Name of Respondent) acknowledges (acknowledge) that all costs incurred by it (them) in connection with the preparation and submission of the Proposal Statement and any proposal prepared and submitted in response to the RFP, or any negotiation which results there from shall be borne exclusively by the Respondent.
4. (Name of Respondent) hereby declares (declare) that the only persons participating in this Proposal Statement as Principals are named herein and that no person other than those herein mentioned has any participation in this Proposal Statement or in any contract to be entered into with respect thereto. Additional persons may subsequently be included as participating Principals, but only if acceptable to the Board. (Name of Respondent) declares that this Proposal Statement is made without connection with any other person, firm or parties who has submitted a

Proposal Statement, except as expressly set forth below and that it has been prepared and has been submitted in good faith and without collusion or fraud.

5. (Name of Respondent) acknowledges and agrees that the Board may modify, amend, suspend and/or terminate the procurement process (in its sole judgment). In any case, the Board shall not have any liability to the Respondent for any costs incurred by the Respondent with respect to the procurement activities described in this RFP.

6. (Name of Respondent) acknowledges that any contract executed with respect to the provision of Auditing services must comply with all applicable affirmative action and similar laws. Respondent hereby agrees to take such actions as are required in order to comply with such applicable laws.

7. (Name of Respondent) submits a proposal for fixed fees, including out of pocket expenditures, as follows:

	2011/2012	2012/2013	2013/2014
Audit	\$ _____	\$ _____	\$ _____
CAFR	\$ _____	\$ _____	\$ _____

8. (Name of Respondent) will also perform additional services, when requested, at hourly rates as follows:

	2011/2012	2012/2013	2013/2014
Principal	\$ _____	\$ _____	\$ _____
Senior Staff	\$ _____	\$ _____	\$ _____
Junior Staff	\$ _____	\$ _____	\$ _____

9. (Name of Respondent) agrees, that if selected by the Board, to perform services outlined in RFP. (Name of Respondent) further agrees that if at any time during the periods covered by this RFP, the Respondent is unable or unwilling to perform the services, that the Board may utilize the next available responsible Respondent, and (Name of Respondent) will reimburse the Board any cost difference between the fee that would have been paid and the cost paid by the Board.

10. (Name of Respondent) agrees to defend, indemnify and hold the Brick Township Board of Education harmless with respect to any claim for injury to person or property arising out of acts of (Name of Respondent), its subsidiaries, parents, agents, principals or employees.

11. (Name of Respondent) agrees that the services are being delivered and are intended to be performed in the State of New Jersey and shall be constructed and enforced in accordance with the laws of that State.

(Respondent shall sign and complete the space provided below. If a joint venture, appropriate officers of each company shall sign.)

(Signature of Chief Executive Officer or individual)

(Typed Name and Title)

(Type Name of Firm)\*

Dated: \_\_\_\_\_

\* If a joint venture, partnership or other formal organization is submitting a Proposal Statement, each participant shall execute this Letter of Intent.

# Required Forms

1. Statement of Ownership
2. Non-Collusion Affidavit
3. Affirmative Action Supplement
4. Notarized Political Contribution Disclosure Form (PCD)
5. W-9
6. Business Registration Certification
7. Public School Client Recommendation List



**NON-COLLUSION AFFIDAVIT**

STATE OF NEW JERSEY

BRICK TOWNSHIP SCHOOL DISTRICT

COUNTY OF OCEAN

I, \_\_\_\_\_ of the Municipality of \_\_\_\_\_ 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 the firm  
of \_\_\_\_\_: the bidder making the  
proposal for the above named project and that I executed the said proposal with full authority  
to do so; 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 the state  
of New Jersey and the owner relies upon the truth of 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 an 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)

Subscribed and sworn to:

\_\_\_\_\_  
(Also, type or print name of affidavit under signature.)

before me on this \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
Notary Public of \_\_\_\_\_

My commission expires \_\_\_\_\_, 20\_\_.

**BRICK TOWNSHIP BOARD OF EDUCATION  
AFFIRMATIVE ACTION SUPPLEMENT**

P.L. 1975, C. 127 (N.J.A.C. 17:27)

**MANDATORY AFFIRMATIVE ACTION LANGUAGE**

**PROCUREMENT, PROFESSIONAL AND 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, sex, affectional or sexual orientation. 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, sex, affectional or sexual orientation. 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, sex, affectional or sexual orientation.

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 worker's 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 the regulations promulgated by the Treasurer pursuant to P.L. 1975, c. 127, as amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to attempt in good faith to employ minority and female workers consistent with the applicable county employment goals prescribed by N.J.A.C. 17:27-5.2 promulgated by the Treasurer pursuant to P.L. 1975, c. 127, as amended and supplemented from time to time or in accordance with a binding determination of the applicable county employment goals determined by the Affirmative Action Office pursuant to N.J.A.C. 17:27-5.2 promulgated by the Treasurer pursuant to P.L. 1975, c. 127, as amended and supplemented from time to time. The contractor or subcontractor agrees to inform in writing appropriate recruitment agencies in the area, including employment agencies, placement bureaus, college, universities, labor unions, that it does not discriminate on the basis of age, creed, color, national origin, ancestry, marital status, sex, affectional or sexual orientation, 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.

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, sex, affectional or sexual orientation, and conform with the applicable employment goals, consistent with the statutes and court decisions of the State of New Jersey, and applicable federal law and applicable federal court decisions.

The contractor and its subcontractors shall furnish such reports or other documents to the Affirmative Action Office 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 Affirmative Action Office for conducting a compliance investigation pursuant to Subchapter 10 of the Administrative Code (NJAC 17:27).

Name of Firm \_\_\_\_\_ Date \_\_\_\_\_

Signature \_\_\_\_\_ Title \_\_\_\_\_

# C. 271 POLITICAL CONTRIBUTION DISCLOSURE FORM

## Contractor Instructions

Business entities (contractors) receiving contracts from a public agency that are NOT awarded pursuant to a “fair and open” process (defined at N.J.S.A. 19:44A-20.7) are subject to the provisions of P.L. 2005, c. 271, s.2 (N.J.S.A. 19:44A-20.26). This law provides that 10 days prior to the award of such a contract, the contractor shall disclose contributions to:

- any State, county, or municipal committee of a political party
- any legislative leadership committee\*
- any continuing political committee (a.k.a., political action committee)
- any candidate committee of a candidate for, or holder of, an elective office:
  - of the public entity awarding the contract
  - of that county in which that public entity is located
  - of another public entity within that county
  - or of a legislative district in which that public entity is located or, when the public entity is a county, of any legislative district which includes all or part of the county

The disclosure must list reportable contributions to any of the committees that exceed \$300 per election cycle that were made during the 12 months prior to award of the contract. See N.J.S.A. 19:44A-8 and 19:44A-16 for more details on reportable contributions.

N.J.S.A. 19:44A-20.26 itemizes the parties from whom contributions must be disclosed when a business entity is not a natural person. This includes the following:

- individuals with an “interest” ownership or control of more than 10% of the profits or assets of a business entity or 10% of the stock in the case of a business entity that is a corporation for profit
- all principals, partners, officers, or directors of the business entity or their spouses
- any subsidiaries directly or indirectly controlled by the business entity
- IRS Code Section 527 New Jersey based organizations, directly or indirectly controlled by the business entity and filing as continuing political committees, (PACs).

When the business entity is a natural person, “a contribution by that person’s spouse or child, residing therewith, shall be deemed to be a contribution by the business entity.” [N.J.S.A. 19:44A-20.26(b)] The contributor must be listed on the disclosure.

Any business entity that fails to comply with the disclosure provisions shall be subject to a fine imposed by ELEC in an amount to be determined by the Commission which may be based upon the amount that the business entity failed to report.

The enclosed list of agencies is provided to assist the contractor in identifying those public agencies whose elected official and/or candidate campaign committees are affected by the disclosure requirement. It is the contractor’s responsibility to identify the specific committees to which contributions may have been made and need to be disclosed. The disclosed information may exceed the minimum requirement.

The enclosed form, a content-consistent facsimile, or an electronic data file containing the required details (along with a signed cover sheet) may be used as the contractor’s submission and is disclosable to the public under the Open Public Records Act.

The contractor must also complete the attached Stockholder Disclosure Certification. This will assist the agency in meeting its obligations under the law.

\* N.J.S.A. 19:44A-3(s): “The term “legislative leadership committee” means a committee established, authorized to be established, or designated by the President of the Senate, the Minority Leader of the Senate, the Speaker of the General Assembly or the Minority Leader of the General Assembly pursuant to section 16 of P.L.1993, c.65 (C.19:44A-10.1) for the purpose of receiving contributions and making expenditures.”





## STOCKHOLDER DISCLOSURE CERTIFICATION

**Name of Business:**

I certify that the list contains the names and home addresses of all stockholders holding 10% or more of the issued and outstanding stock of the undersigned.

**OR**

I certify that no stockholder owns 10% or more of the issued and outstanding stock of the undersigned.

**Check the box that represents the type of business organization:**

- Partnership                       Corporation                       Sole Proprietorship  
 Limited Partnership     Limited Liability Corporation     Limited Liability Partnership  
 Subchapter S Corporation

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

Stockholders:

Name:	Name:
Home Address:	Home Address:
Name:	Name:
Home Address:	Home Address:
Name:	Name:
Home Address:	Home Address:

Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 2011

\_\_\_\_\_  
(Affiant)

(Notary Public)

\_\_\_\_\_  
(Print name & title of affiant)

My Commission expires:

\_\_\_\_\_  
(Corporate Seal)

**\*\*Important\*\***  
**Must be Notarized with**  
**Signature, Date and Notary Seal**

<b>Form W-9</b> (Rev. October 2007) Department of the Treasury Internal Revenue Service		<b>Request for Taxpayer          Identification Number and Certification</b>		<b>Give form to the          requester. Do not          send to the IRS.</b>
Print or type See Specific instructions on page 2.	Name (as shown on your income tax return)			
	Business name, if different from above			
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions)			<input type="checkbox"/> Exempt Payee
	Address (number, street, and apt. or suite no.)		Requester's name and address (optional)	
	City, state, and ZIP code			
	List account number(s) here (optional)			
<b>Part I Taxpayer Identification Number (TIN)</b>				

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on Page 3.  
 Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number
- -
or
Employer identification number
-

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am writing for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

**Certification instructions:** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage, interest paid, acquisition or abandonment or secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶
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<p><b>General Instructions</b></p> <p>Section references are to the Internal Revenue Code unless otherwise noted.</p> <p><b>Purpose of Form</b></p> <p>A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.</p> <p>Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:</p> <ol style="list-style-type: none"> <li>Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),</li> <li>Certify that you are not subject to backup withholding, or</li> <li>Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partner's share of effectively connected income.</li> </ol> <p><b>Note.</b> If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is Substantially similar to this Form W-9.</p>	<p>Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:</p> <ul style="list-style-type: none"> <li>An Individual who is a U.S. citizen or U.S. resident alien,</li> <li>A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,</li> <li>An estate (other than a foreign estate), or</li> <li>A domestic trust (as defined in Regulations section 301.7701-7).</li> </ul> <p><b>Special rules for partnerships.</b> Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partner's share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.</p>
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## **Business Registration Certification**

Attach Business Registration Certificate

(If you do not have one – get one by applying online at [New Jersey Business Registration](#).)

**Contact Information**  
**Public School Client Recommendation List**

1. School District: \_\_\_\_\_  
Grade Organization \_\_\_\_\_ Regional ? YES NO  
Contact Name and Title: \_\_\_\_\_  
Telephone Number: \_\_\_\_\_
  
2. School District: \_\_\_\_\_  
Grade Organization \_\_\_\_\_ Regional ? YES NO  
Contact Name and Title: \_\_\_\_\_  
Telephone Number: \_\_\_\_\_