



Boulder County Purchasing
1325 Pearl Street
Boulder, CO 80302
purchasing@bouldercounty.org

REQUEST FOR PROPOSAL
COVER PAGE

RFP Number: **7148-20**

RFP Title: **Auditing Services**

RFP Questions Due: May 27, 2020 – 2:00 p.m.

Submittal Due Date: June 8, 2020 – 2:00 p.m.

Email Address: purchasing@bouldercounty.org

Documents included in this package:

- Proposal Instructions
- Terms and Conditions
- Specifications
- Insurance and W-9 Requirements
- Submittal Checklist
- Evaluation Criteria
- Sustainability Questionnaire
- Signature Page
- Sample Contract



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PROPOSAL INSTRUCTIONS

1. Purpose/Background

The Boulder County Office of Financial Management is requesting proposals from qualified vendors to audit its financial statements and the financial statements of its component units for the fiscal year ending 12/31/2020, and the four subsequent years with the understanding that the contract will be renewed annually upon the approval of both parties.

2. Written Inquiries

All inquiries regarding this RFP will be submitted via email to the Boulder County Purchasing Office at purchasing@bouldercounty.org on or before 2:00 p.m. **May 27, 2020**. A response from the county to all inquiries will be posted and sent via email no later than **June 1, 2020**.

Please do not contact any other county department or personnel with questions or for information regarding this solicitation.

3. Submittal Instructions

Submittals are due at the Boulder County email box only, for time and date recording on or before **2:00 p.m. Mountain Time on June 8, 2020**.

Please note that email responses to this solicitation are limited to a maximum of 50MB capacity. NO ZIP FILES ALLOWED. Electronic submittals must be received in the email box listed below. Submittals sent to any other box will NOT be forwarded or accepted. This email box is only accessed on the due date of your questions or proposals. Please use the Delivery Receipt option to verify receipt of your email. It is the sole responsibility of the proposer to ensure their documents are received before the deadline specified above. Boulder County does not accept responsibility under any circumstance for delayed or failed email or mailed submittals.

Email purchasing@bouldercounty.org; identified as **RFP # 7148-20** in the subject line.

All RFPs must be received, and time and date recorded by authorized county staff by the above due date and time. Sole responsibility rests with the proposer to see that their RFP response is received on time at the stated location(s). Any responses received after due date and time will be returned to the proposer.

The Board of County Commissioners reserves the right to reject any and all responses, to waive any informalities or irregularities therein, and to accept the proposal that, in the opinion of the Board, is in the best interest of the Board and of the County of Boulder, State of Colorado.

Americans with Disabilities Act (ADA): If you need special services provided for under the Americans with Disabilities Act, contact the ADA Coordinator or the Human Resources office at (303) 441-3525 at least 48 hours before the scheduled event.



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TERMS AND CONDITIONS

1. Proposers are expected to examine the specifications, schedule of delivery, and all instructions. Failure to do so will be at the proposer's risk.
2. Each proposer will furnish the information required in the Request for Proposals.
3. The Contract/Purchase Order will be awarded to that responsible proposer whose submittal, conforming to the Request for Proposals, will be most advantageous to the County of Boulder, price and other factors considered.
4. The County of Boulder reserves the right to reject any or all proposals and to waive informalities and minor irregularities in proposals received, and to accept any portion of or all items proposed if deemed in the best interest of the County of Boulder to do so.
5. No submittal will be withdrawn for a period of thirty (30) days subsequent to the opening of proposals without the consent of the County Purchasing Agent or delegated representative.
6. A signed purchase order or contract furnished to the successful proposer results in a binding contract without further action by either party.
7. Late or unsigned proposals will not be accepted or considered. It is the responsibility of proposers to ensure that the proposal arrives at the Boulder County Information Desk prior to the time indicated in the "Request for Proposals."
8. The proposed price will be exclusive of any Federal or State taxes from which the County of Boulder is exempt by law.
9. Any interpretation, correction or change of the RFP documents will be made by Addendum. Interpretations, corrections and changes of the RFP documents made in any other manner will not be binding, and proposer will not rely upon such interpretations, corrections and changes. The County's Representative will not be responsible for oral clarification.

10. Confidential/Proprietary Information: Proposals submitted in response to this “Request for Proposals” and any resulting contract are subject to the provisions of the Colorado Public (Open) Records Act, 24-72-201 et.seq., C.R.S., as amended. Any restrictions on the use or inspection of material contained within the proposal and any resulting contract will be clearly stated in the proposal itself. Confidential/proprietary information must be readily identified, marked and separated/packaged from the rest of the proposal. **Co-mingling of confidential/proprietary and other information is NOT acceptable. Neither a proposal, in its entirety, nor proposal price information will be considered confidential/proprietary. Any information that will be included in any resulting contract cannot be considered confidential.**

The Boulder County Attorney’s Office retains sole authority for determining whether the Colorado Open Records Act requires or permits Boulder County to disclose proposal or bid documents, or any information contained therein, pursuant to an open records request.

11. Boulder County promotes the purchase/leasing of energy efficient, materials efficient and reduced toxic level products where availability, quality and budget constraints allow. Proposers are expected whenever possible to provide products that earn the ENERGY STAR and meet the ENERGY STAR specifications for energy efficiency with power management features enabled. Proposers are encouraged to offer products and equipment with post-consumer recycled-content materials. Products should be packaged and delivered with a minimum amount of recycled packaging that adequately protects the product but is not excessive.
12. Pursuant to Colorado law (House Bill 1292), in any bidding process for public works in which a bid is received from a non-resident bidder who is from a state that provides a percentage bidding preference, a comparable percentage disadvantage will be applied to the bid of that bidder. Bidders may obtain additional information from the Department of Personnel’s website: <http://www.colorado.gov/dpa/>.



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SPECIFICATIONS

I. INTRODUCTION

General Information

Boulder County is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending 12/31/2020, with the option of auditing its financial statements for each of the four subsequent fiscal years, with the understanding that the contract will be renewed annually upon the approval of both parties.

These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the General Accounting Office's (GAO) *Government Auditing Standards*, the provisions of the Federal Single Audit Act as amended and U.S. Office of Management and Budget (OMB) *Uniform Guidance: Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.

Boulder County maintains the accounting records for Boulder County Public Health (a discrete component unit). Boulder County Public Health intends to use the firm selected through the County's process to perform its 2020 audit.

Boulder County Housing Authority, a blended component unit, is audited separately and conducts its own auditor selection process.

There is no expressed or implied obligation for Boulder County to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

Proposals submitted will be evaluated by an Audit Evaluation Committee selected by Boulder County. During the evaluation process, the Audit Evaluation Committee and Boulder County reserve the right, where it may serve Boulder County's best interest, to request additional information or clarifications from proposers, or to

allow corrections of errors or omissions. At the discretion of Boulder County or the Audit Evaluation Committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

Term of Engagement

A five-year contract is contemplated, subject to the annual review and recommendation of the Boulder County Chief Financial Officer, the satisfactory negotiation of terms (including a price acceptable to both Boulder County and the selected firm), the concurrence of Boulder County Board of Commissioners and the annual availability of an appropriation.

C. Subcontracting

Firms submitting proposals may elect to subcontract portions of the engagement. If this is to be done, that fact, and the name of the proposed subcontracting firms, must be clearly identified in the proposal. Following the award of the audit contract, no additional subcontracting will be allowed without the express prior written consent of Boulder County.

II. NATURE OF SERVICES REQUIRED

A. Scope of Work to be Performed

Boulder County desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with accounting principles generally accepted in the United States of America.

The auditor is not required to audit the combining and individual fund statements and supporting schedules. However, the auditor is to provide an "in relation to" report on the combining and individual fund financial statements and supporting schedules based on the auditing procedures applied during the audit of the basic financial statements.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by auditing standards generally accepted in the United States of America.

The auditor is required to review, but not express an opinion on, all other portions of the comprehensive annual financial report.

The auditor is not required to audit the schedule of expenditures of federal awards. However, the auditor is to provide an "in-relation-to" report on that schedule based on the auditing procedures applied during the audit of the financial statements.

While it is the intention of Boulder County to produce the Government-Wide Financial Statements and the Comprehensive Annual Financial Report, occasionally staff availability or emergency situations require that we seek assistance with those tasks. Please include an optional price for these duties, should the county decide to utilize the auditor for those tasks.

The auditor will also provide audit services for pension fund census audits as required by the Colorado Public Employees Retirement Association (PERA). Census audits are performed at the request of PERA's audit firm, and we anticipate being selected for a census audit each year.

For the Boulder County Public Health legal entity (component unit), the auditor is to express an opinion on the fair presentation of the entity's general purpose financial statements in conformity with accounting principles generally accepted in the United States of America. In addition, at the discretion of the Boulder County Public Health's administrative management, the auditor may be asked to assist in preparing the entity's financial statements, footnotes and required supplemental schedules. **Please include an optional price for the preparation of Boulder County Public Health's financial statements.**

B. Auditing Standards to Be Followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with generally accepting auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. General Accounting Office's *Government Auditing Standards* (2018), the provisions of the Single Audit Act of 1984 (as amended) and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

The audit is also to be performed in accordance with the state of Colorado Local Government Audit Law (Colorado Revised Statutes, Section 29, Part 6).

C. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal awards in relation to the basic financial statements.
2. A report on internal control over financial reporting and on compliance and other matters based on an audit of the financial statements.
3. A report on compliance for each major federal program and a report on

internal control over compliance.

In the required reports on compliance and internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency or material weakness in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

In addition, control deficiencies discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the reports on compliance and internal controls.

The reports on compliance and internal controls shall include all instances of noncompliance.

Irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the Boulder County Board of Commissioners.

4. Boulder County will send its comprehensive annual financial report to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will not be required to provide special assistance to Boulder County to meet the requirements of that program.
5. Boulder County currently anticipates it will prepare one or more official statements in connection with the sale of debt securities which will contain the general purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the fiscal advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."
6. The Data Collection Form, Schedule of Expenditures of Federal Awards and related auditor's report, as well as the reports on compliance and internal controls are not to be included in the comprehensive annual financial report but are to be issued separately.

D. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by Boulder County of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

Boulder County
Department of Health and Human Services
U.S. General Accounting Office (GAO)
Parties designated by the federal or state governments or by Boulder
County as part of an audit quality review process
Auditors of entities of which Boulder County is a subrecipient of grant funds

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. DESCRIPTION OF THE GOVERNMENT

A. Name and contact information for key personnel

The auditor's principal contacts with Boulder County will be Ramona Farineau (303-441-3499), Jeremy Creamean (303-564-2994), and Emily Beam (303-441-1013) or a designated representative, who will coordinate the assistance to be provided by Boulder County to the auditor.

The auditor's principal contact with Boulder County Public Health will be Megan Hatten (303-441-1144) or a designated representative, who will coordinate the assistance to be provided by Boulder County to the auditor.

An organizational chart (Appendix B) is attached.

B. Background Information

Boulder County serves an area of 750 square miles with an approximate population of 326,000. Boulder County's fiscal year begins on January 1 and ends on December 31.

Boulder County provides the full range of services contemplated by State Statute; general government functions, public protection and safety, health, social services, parks and open space, public improvements, road and bridge operations, planning and zoning.

Boulder County has received the GFOA Certification of Achievement for Excellence in Financial Reporting since 1990. It intends to submit future CAFR's for review.

The accounting and financial reporting functions of Boulder County are decentralized. The county incorporates the Boulder County Housing Authority's audited financial statements into the county's financial statements as the Housing Authority is a blended component unit that issues stand-alone audited statements under a separate contract.

Systems: Beginning in May 2019, the County has been using Oracle as its primary accounting software system. The modules of Oracle in use at Boulder County include general ledger, accounts payable, P-card expenses reporting, accounts receivable, fixed assets, contracts, purchasing, projects, and awards. Security roles in the system are controlled by the Oracle Program Office under the direction of the Office of Financial Management. The county utilizes Kronos (called BCTime) for timekeeping and payroll records and payroll information is uploaded to Oracle through a journal entry each month.

Records: The accounting records for all County departments, offices and grants (with the exception of Housing and Human Services and Public Health) are located in the Office of Financial Management, 1st floor, 2020 13th Street, Boulder CO. Records include, but are not limited to the following: invoices, contracts, purchase orders, computerized disbursement and receipt journals, journal entries, inventory records, bids and bid award documents, budgets, resolutions, audits, and cost allocation plans. Most of the records are maintained within the Oracle system electronically for easy access.

Grant records located in the Office of Financial Management include the following: grant applications, grant awards and modifications, contracts, expenditure authorizations, fiscal reports submitted to grantor, and grant budgets.

The accounting records for Work Force Boulder County (WFBC) are located at its offices at 3482 Broadway, Boulder CO.

The accounting records for Housing and Human Services are located in its business office at 2525 13th Street, Boulder, CO.

The accounting records for the Public Health are located at 3450 Broadway, Boulder, CO.

However, accounting records for these agencies can be accessed electronically, minimizing any need to travel to these other sites.

Grant Program records are kept in the various offices of the departments who administer them. Program records include the following: participant records and reports, client records, internal program correspondence and program reports to grantor agencies.

More detailed information on the government and its finances can be found in:

The Comprehensive Annual Financial Report (available on-line at <https://www.bouldercounty.org/government/budget-and-finance/financial-reports/certified-annual-financial-report/>)

Boulder County Budget Document(available on-line at <https://www.bouldercounty.org/government/budget-and-finance/county-budget/>)

C. Fund Structure

Boulder County uses the following fund types and account groups in its financial reporting:

| <u>Fund Type</u> | <u>Number of Funds</u> |
|--------------------------|------------------------|
| General Fund | 1 |
| Special Revenue Funds | 8 |
| Capital Projects Funds | 1 |
| Debt Service Funds | 1 |
| Enterprise Funds | 2 |
| Internal Service Funds | 2 |
| Fiduciary/Agency Funds | 3 |
| Discrete Component Units | 2 |

D. Budgetary Basis of Accounting

Boulder County's financial information is organized by funds with each fund being considered a separate accounting unit. Resources are allocated to and accounted for in each fund based upon spending purposes. All Governmental Funds use the modified accrual basis for budgeting apart from the calculation of present value of minimum lease payments. The full accrual basis is used for Proprietary Funds with the following exceptions: compensated absences, depreciation, and amortization.

E. Federal and State Awards

A review of all Federal and State Financial Assistance received for the year ended December 31, 2018 can be performed by obtaining the Comprehensive Annual Financial Report and Single Audit Reports available on the county's website at <https://www.bouldercounty.org/government/budget-and-finance/financial-reports/>.

F. Pension Plans

Boulder County participates in the Colorado Public Employees' Retirement Association (PERA).

G. Component Units

Boulder County is defined, for financial reporting purposes, in conformity with the Governmental Accounting Standards Board's *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100. Using these criteria, component units are included in Boulder County's financial statements.

The management of Boulder County identified the following component units for inclusion in Boulder County's financial statements:

Boulder County Public Health

This is a quasi-municipal organization organized by authority of state statute and resolution of the County Commissioners.

Presentation: Discrete

Boulder County Housing Authority was established in 1975 to promote and provide quality, affordable housing for lower-income families, the elderly, and disabled people. Previous to 2003, the Housing Authority was a governmental entity independent of the County, governed by a seven-member board which now serves in an advisory capacity. Effective January 1, 2003, the Housing Authority became a component unit of the County and is governed solely by a board comprised of the County's elected board of county commissioners. The Authority meets the definition of and operates as an enterprise fund of the County.

Presentation: Blended

Josephine Commons LLC is a housing development managed by the Boulder County Housing Authority. Josephine Commons issues separately audited stand-alone financial statements. This LLC meetings the definition of a discrete component unit for the Housing Authority and is therefore presented discretely in the county's financial statements.

Presentation: Discrete

Aspinwall LLC is a housing development managed by the Boulder County Housing Authority. Aspinwall issues separately audited stand-alone financial statements. This LLC meetings the definition of a discrete component unit for the Housing Authority and is therefore presented discretely in the county's financial statements.

Presentation: Discrete

Boulder County Public Health is to be audited as part of the audit of Boulder County's financial statements. The Housing Authority and its component units are audited under a separate contract not part of this request.

H. Joint Ventures

Boulder County does not participate in joint ventures with other governments.

I. Magnitude of Finance Operations

The Office of Financial Management is a department under the Commissioner's Office and is led by Ramona Farineau, Chief Financial Officer. The division consists of 26 FTEs. Please find an organization chart in appendix B.

J. Computer Systems

Boulder County has a dedicated in-house Information Technology Department led by Shawn Bleam, Information Technology Director and operates and maintains most of the IT infrastructure internally.

K. Internal Audit Function

Boulder County has no formal internal audit function.

L. Availability of Prior Audit Reports and Working Papers

Interested proposers who wish to review prior years' audit reports can find them on Boulder County's website at

<https://www.bouldercounty.org/government/budget-and-finance/financial-reports/>.

Interested proposers who wish to review prior years' management letters and communications should request them from the Boulder County Purchasing Office as part of the written inquiries portion of the proposal process.

Prior year working papers will be made available by the previous auditors, upon request, to the firm chosen to perform the audit. The working papers are not available to proposers.

IV. TIME REQUIREMENTS

A. Date Audit May Commence

Boulder County will have all records ready for audit and all management personnel available to meet with the firm's personnel as of **November 2, 2020**.

B. Schedule for the 2020 Fiscal Year Audit

Interested proposers should include a proposed timeline for our review, including all key milestones, for the Boulder County financial statement audit, the Boulder County Public Health financial statement audit, and the Boulder County single audit.

C. Date Final Report is Due

The Chief Financial Officer will complete her review of the draft report as expeditiously as possible. It is not expected that this process will exceed one week. During that period, the auditor should be available for any meetings that may be necessary to discuss the audit reports. Once all issues are resolved, the final signed report shall be delivered to the Chief Financial Officer within ten working days. It is anticipated that this process will be completed and the final report delivered by June 21, 2021 in order to meet the GFOA deadline of June 30th.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Office of Financial Management and Clerical Assistance

Office of Financial Management staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations and other deliverables will be the responsibility of the Office of Financial Management.

The county stores backup documentation for most transactions electronically and will give the auditor read-only access to the financial system, allowing the auditor to directly access transaction detail and supporting documentation.

B. Electronic Data Processing (EDP) Assistance

EDP personnel will be available to provide systems documentation and explanations as needed throughout the audit.

C. Work Area, Telephones and Photocopying and FAX Machines

Boulder County will provide the auditor with reasonable work space. The auditor will also be provided with access to telephone lines, photocopying and scanners.

D. Report Preparation

CAFR preparation, editing, printing and binding shall be the responsibility of the county. The Single Audit, auditor's communications, and separate reports for the Boulder County Public Health will be the responsibility of the auditor, unless otherwise agreed to by both parties.

VI. PROPOSAL REQUIREMENTS

A. Detailed Technical and Cost Proposal

Please submit your technical and cost proposal in the order listed below.

1. General Requirements

The Technical Proposal should demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of Boulder County in conformity with the requirements of this request for proposals. It should also address all the points outlined in the request for proposals. The Proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following subjects must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firm should provide an affirmative statement that it is independent of Boulder County and all component units of Boulder County as defined by generally accepted auditing standards.

The firm should also list and describe the firm's (or proposed subcontractors') professional relationships involving Boulder County or any of its [agencies/ agencies or component units/ agencies, component units or primary government] for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give Boulder County written notice of any professional relationships entered into during the period of this agreement.

3. License to Practice in Colorado

An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in Colorado.

4. Firm Qualifications and Experience

The proposer should state the size of the firm, the size of the firm's governmental audit practice, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and on a part-time basis.

If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific governmental audit engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

5. Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is licensed to practice as a certified public accountant in Colorado. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and

membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff performance over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are reassigned to another office. The county understands that the staff on the audit team may change for other reasons as well; however, staff consistency is highly valued by the county. The county will also provide feedback to the auditor regarding staff when necessary.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

6. Prior Engagements with Boulder County

List separately all engagements within the last five years, ranked on the basis of total staff hours, for Boulder County by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

7. Similar Engagements With Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum - 5) performed in the last five years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

8. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposal. In developing the work plan, reference should be made to such sources of information as Boulder County's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a) Proposed segmentation of the engagement

- b) Level of staff and number of hours to be assigned to each proposed segment of the engagement
- c) Sampling methodology and the extent to which statistical sampling is to be used in the engagement
- d) Extent of use of EDP software in the engagement
- e) Type and extent of analytical procedures to be used in the engagement
- f) Approach to be taken to gain and document an understanding of Boulder County's internal control structure
- g) Approach to be taken in determining laws and regulations that will be subject to audit test work
- h) Approach to be taken in drawing audit samples for purposes of tests of compliance

9. Identification of Anticipated Potential Audit Concerns or Challenges

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from Boulder County.

10. Report Format

The proposal should include sample formats for required reports.

11. Use of Financial Statements in Future Bond Offerings and on web site

The Proposer must include an affirmative statement that Boulder County has the right to use its Comprehensive Annual Financial Statements including the auditor's opinion letter in any subsequent year bond offerings and on the Boulder County web site, without the need to update them.

12. Annual Cost

Total All-Inclusive Maximum Price

The dollar cost should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

Any expansion of the scope requiring additional fees shall be approved in advance and in writing by Boulder County's Chief Financial Officer before work begins. Shifting deadlines within reason and auditing/accounting research done by the auditor will be considered a customary part of the audit and should be included in the all-inclusive maximum price.

Boulder County will not be responsible for expenses incurred in preparing and submitting the proposal. Such costs should not be included in the proposal.

Please include an All-Inclusive Maximum Price for the 2020 audit engagement and subsequent four years through 2024. Separate pricing should be given for the Boulder County financial statement audit, Single Audit, and the Boulder County Public Health's stand-alone audited financial statements.

- a) Include rates by Partner, Specialist, Supervisory and Staff Level time hours anticipated for each.
- b) Include a schedule of professional fees and expenses, presented in the format provided in the attachment (Appendix C), that supports the total all-inclusive maximum price. The cost of special services described in Section II of this request for proposal should be disclosed as separate components of the total all-inclusive maximum price.
- c) Rates for Additional Professional Services: If it should become necessary for Boulder County to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between Boulder County and the firm. Any such additional work agreed to between Boulder County and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the cost section of your proposal.

13. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement. Interim billing shall cover a period of not less than a calendar month.

APPENDIX A - FINDINGS FROM RECENT EXTERNAL AUDITS

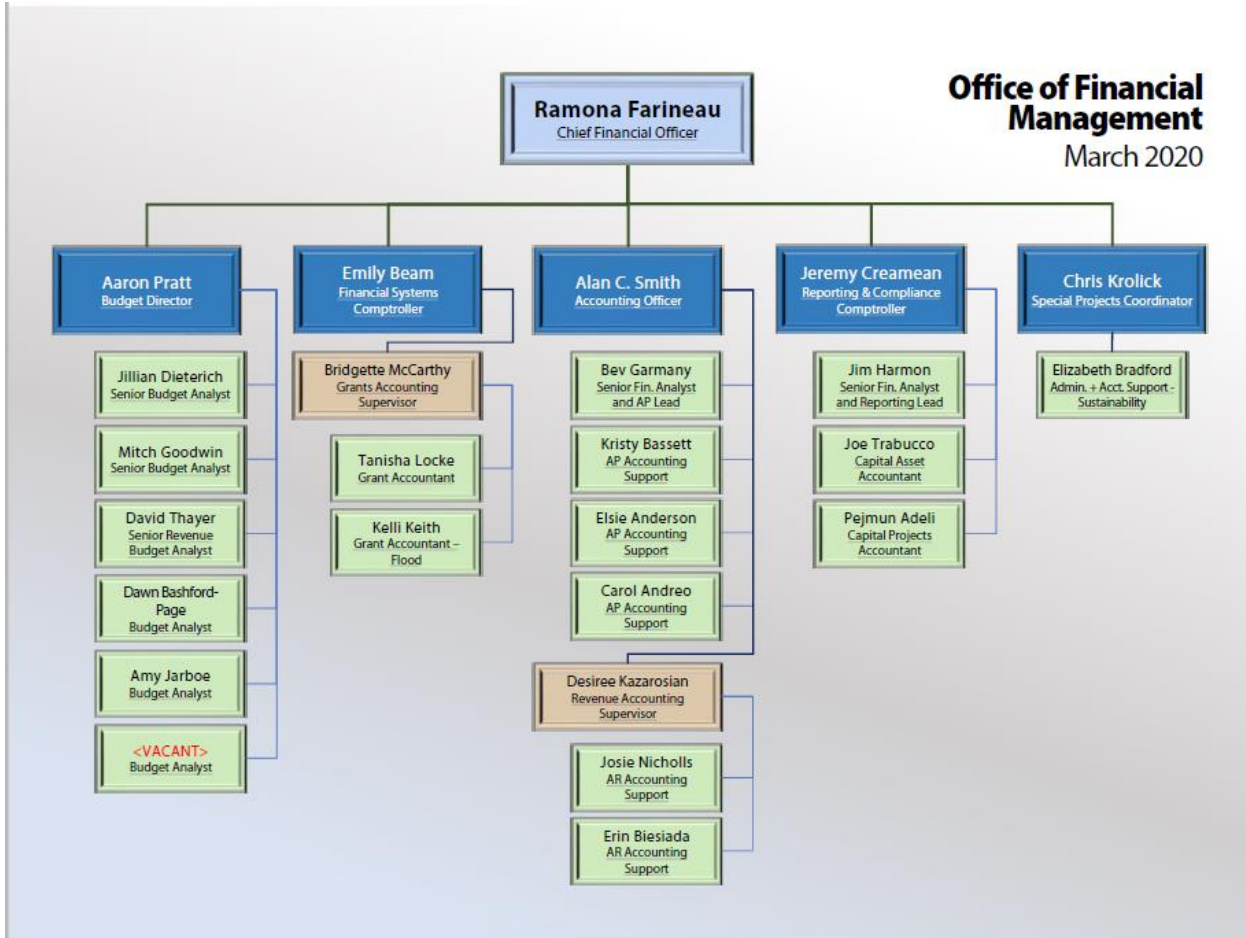
Copies of the County's latest CAFR, Single Audit Reports, and component unit financial statements are available on the County's website at

<https://www.bouldercounty.org/government/budget-and-finance/financial-reports/>.

A copy of the most recent management letter will be made available with the responses to the written inquiries.

APPENDIX B - ORGANIZATIONAL CHART

Office of Financial Management Chart



APPENDIX C - SCHEDULE OF FEES AND EXPENSES FOR THE AUDIT OF THE 2020 FINANCIAL STATEMENTS

Refer to Schedule of Fees and Expenses (MS Excel File), which should be completed and submitted with the proposal.



Boulder County Purchasing
1325 Pearl Street
Boulder, CO 80302
purchasing@bouldercounty.org

INSURANCE AND W-9 REQUIREMENTS

INSURANCE REQUIREMENTS

General Liability \$1,000,000 Each Occurrence
 \$2,000,000 General Aggregate
 \$2,000,000 Products Completed Operations Aggregate
 3 years Products/Completed Operations

Worker's Compensation and Employer's Liability

Workers' Compensation must be maintained with the statutory limits. Employer's Liability is required for minimum limits of \$100,000 Each Accident/\$500,000 Disease-Policy Limit/\$100,000 Disease-Each Employee.

Professional Liability (Errors and Omissions)

Professional liability coverage with minimum limits of \$1,000,000 Per Loss and \$1,000,000 Aggregate. Professional Liability provisions indemnifying for loss and expense resulting from errors, omission, mistakes or malpractice is acceptable and may be written on a claims-made basis. The contractor warrants that any retroactive date under the policy shall precede the effective date of this Contract; and that either continuous coverage will be maintained or an extended discovery period will be exercised for a period of two (2) years beginning at the time work under this Contract is completed.

In regards to General Liability, Umbrella/Excess Liability, and Pollution Liability:

If any or all of these coverages are required above, additional insured status will be required at the time a contract is executed.

THE ADDITIONAL INSURED WORDING SHOULD BE AS FOLLOWS: *County of Boulder, State of Colorado, a body corporate and politic, is named as Additional Insureds.*

Note that the above insurance amounts are the minimum required for this project. Proof of current insurance must be provided with your proposal in the form of a sample certificate. You are NOT required to include additional insured status until the time a contract is executed.

If you require a waiver of insurance requirements, you may request one in your response with an explanation.

W-9 REQUIREMENT

Provide a copy of your business's W-9 with your proposal.



Boulder County Purchasing
1325 Pearl Street
Boulder, CO 80302
purchasing@bouldercounty.org

SUBMITTAL SECTION

The proposer’s attention is especially called to the items listed below, which must be submitted in full as part of the PROPOSAL. Failure to submit any of the documents listed below as a part of your PROPOSAL, or failure to acknowledge any addendum in writing with your PROPOSAL, or submitting a proposal on any condition, limitation or provision not officially invited in this Request for Proposal (RFP) may be cause for rejection of the PROPOSAL.

THIS CHECKLIST MUST BE SUBMITTED AS PART OF YOUR PROPOSAL PACKAGE: Proposer will check each box indicating compliance:

| INCLUDED | ITEM |
|----------|--|
| | Name and Address of the Partners and Subcontractors if applicable |
| | A detailed project schedule with an all-inclusive total cost |
| | Information on the relevant experience of key personnel |
| | State your compliance with the Terms and Conditions in the Sample Contract contained in this RFP. Specifically list any deviations and provide justification for each deviation. |
| | Submit three references for similar projects your company has completed within the last three years and contact information |
| | Insurance Certificate |
| | W-9 |
| | Sustainability Questionnaire |
| | Signature Page |
| | Addendum Acknowledgement(s) (If Applicable) |



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EVALUATION CRITERIA

The proposals will be reviewed by a selection committee. The committee may request additional information from vendors or request interviews with one or more vendors. Final evaluation and selection may be based on, but not limited to, any or all of the following:

Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated for both technical qualifications and price. The following represent the principal selection criteria which will be considered during the evaluation process.

1. Mandatory Elements

- a) The audit firm is independent and licensed to practice in Colorado
- b) The firm has no conflict of interest with regard to any other work performed by the firm for Boulder County
- c) The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal
- d) The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.

2. Technical Quality

- a) The firm's past experience and performance on comparable government financial audit engagements
- b) The firm's past experience and performance on comparable single audit engagements

- c) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation
- d) The level and type of technical support available to the County throughout the year
- e) The firm's strategy for retaining qualified audit staff
- f) Ability of the firm to aid the County in maintaining GFOA certificate of achievement

3. Audit Approach

- a) Adequacy of proposed staffing plan for various segments of the
- b) Adequacy of proposed engagement schedule, including ability to meet deadlines
- c) Adequacy of sampling techniques
- d) Adequacy of analytical procedures

4. Pricing structure (see Appendix F)

D. Oral Presentations

During the evaluation process, the Audit Evaluation Committee may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the Audit Evaluation Committee may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

E. Final Selection

The Board of County Commissioners will select a firm based upon the recommendation of the Audit Evaluation Committee.

It is anticipated that a firm will be selected by July 1, 2020. Following notification of the firm selected, it is expected a contract will be executed between both parties by July 31, 2020.

A scoring matrix with the order and priority of criteria to be used by the county in its evaluation and selection process is shown below:

| Description | Points |
|-----------------------|---------------|
| Mandatory Elements | 20 |
| Technical Quality | 35 |
| Audit Approach | 35 |
| Pricing structure | 10 |
| | |
| Total Possible | 100 |



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SUSTAINABILITY QUESTIONNAIRE

Company Name: _____ Date: _____

This questionnaire is applicable to firms that provide services as well as those that provide goods. Please answer the questions to the best of your ability.

1. What sustainability certifications does your business have? Please check the items that apply:

- B-Corp
- Green Business Bureau
- Fair Trade USA
- Green C Certification
- None
- Other - describe any other certifications your company has related to sustainability.

2. Does your company have a sustainability vision/commitment/values statement or policy?
Please check the items that apply:

- Our sustainability statement/policy describes our company's sustainability initiatives.
- We have formed an oversight committee to ensure the success of our sustainability policy.
- Our sustainability statement/policy describes how our company explores opportunities to work with communities, governments and non-governmental and professional organizations to help articulate, teach and advance the principles of sustainability.
- We are currently in the process of developing a sustainability statement/policy consistent with a commitment to promote environmental, economic, and social sustainability.
- None

Other - Provide (or supply a link) your company's sustainability statement/policy.

3. What policies are in place to monitor and manage your supply chain regarding sustainability issues? Please select all that apply:

- We apply sustainability criteria when making purchasing decisions.
- We partner with suppliers who share in our sustainability commitment and/or work with them to reduce the impact to the environment of our resource needs as well as improve worker conditions.
- We purchase "green" (i.e. recyclable, reusable, non-toxic, compostable, fair trade and made from 100% post-consumer recycled materials) supplies, products, and materials.
- We specify locally manufactured products in procuring goods.
- We specify products that use the Electronic Products Environmental Assessment Tool (EPEAT) standards in procuring goods.
- None.
- Other – describe other ways your company monitors and manages your supply chain concerning environmental issues.

4. Does your company promote sustainable transportation in its operations? Please select all that apply:

- We own, rent, or lease electric fleet vehicles.
- We own, rent, or lease hybrid or natural gas fueled fleet vehicles.
- We encourage carpooling, public transportation, and using other alternative modes of transportation.
- We subsidize public transportation for employees.
- We have an established Green Transportation Plan
- We are developing a Green Transportation Plan
- We offer flexible hours, telecommuting, or a compressed work week.
- We utilize teleconference, video conference, WebEx or GoTo Meetings (or other similar conferencing services).
- None
- Other – describe other ways your company promotes sustainable transportation. If applicable, use this space to describe your company's Green Transportation Plan (whether existing or in development).

5. What does your company do to minimize the environmental impacts associated with shipping? Please check the items that apply:

- We have established company policies and procedures that minimize the need for shipping in the first place
- We combine deliveries with customer visits.
- We consolidate deliveries.
- We use bike couriers for local delivery.
- We utilize electronic communications and electronic transfer of documents, such as e-mail, fax and Portable Document Format (PDF).
- We specify products that can be purchased locally within a 500-mile radius of the delivery location in procuring goods.
- We are currently evaluating what the company can do to minimize the environmental impacts associated with shipping (must describe below; no additional points awarded for providing this description).
- Our packaging/shipping materials are reusable.
- Our packaging/shipping materials are made from 100% post-consumer recycled materials.
- N/A
- Other – describe what your company does to minimize the environmental costs associated with shipping. If applicable, use this space to provide required description(s).

6. Has your company ever been cited for non-compliance of any law, regulation, ordinance, code, rule, standard, or policy regarding an environmental or safety issue? Please check the item that applies:

- No, my company HAS NOT been cited for non-compliance regarding an environmental or safety issue.
- Yes, my company HAS been cited for non-compliance of an environmental or safety issue.
- N/A State the reason, date and outcome of the citation:

7. What programs do you have, either in place or currently being planned, to promote resource efficiency? Examples include energy or waste audit programs. Please check the items that apply:

- We have an established zero waste program.
- We utilize a facilities energy management system.
- We have adopted a climate action plan.
- We have a water conservation program.

- We have formed a sustainability committee to identify sustainable solutions for our company.
- We are a member of various sustainability organizations.
- We are recognized by peers and environmental organizations for providing leadership in Sustainability.
- None
- Other - what other programs do you have in place or planned for promoting resource Efficiency?

8. If your business’s proposal involves the provision of a product, does the manufacturer of the product, whether your business or an outside entity, have a sustainability policy statement? Please check the item that applies:

- No, the manufacturer of the product that I am proposing DOES NOT have a sustainability policy statement.
- Yes, the manufacturer of the product that I am proposing HAS a sustainability policy statement.
- Not applicable.

Provide Sustainability Policy Statement:

9. If your business’s proposal involves the provision of a product, has the manufacturer of the product, whether your business or an outside entity, ever been cited for non-compliance of any law, regulation, ordinance, code, rule, standard, or policy regarding an environmental or safety issue? Please check the item that applies:

- No, the manufacturer of the product that I am proposing HAS NOT been cited for noncompliance regarding an environmental or safety issue.
- Yes, the manufacturer of the product that I am proposing HAS been cited for noncompliance regarding an environmental or safety issue.
- Not applicable.

Provide reason, date and outcome of the citation:

10. If your business’s bid/proposal involves the provision of a product, has an environmental life-cycle analysis of the product that you are proposing been conducted by a certified testing

organization, such as Green Seal, Energy Star, and Cradle to Cradle? Please check the item that applies.

- No, an environmental life-cycle analysis of the product that I am bidding/proposing HAS NOT been conducted by a certified testing organization, such as Green Seal.
- Yes, an environmental life-cycle analysis of the product that I am bidding/proposing HAS been conducted by a certified testing organization, such as Green Seal.
- Not applicable.

Provide certification:



Boulder County Purchasing
1325 Pearl Street
Boulder, CO 80302
purchasing@bouldercounty.org

SIGNATURE PAGE

| Contact Information | Response |
|---|----------|
| Company Name including DBA | |
| List Type of Organization (Corporation, Partnership, etc.) | |
| Name, Title, and Email Address of Person Authorized to Contract with Boulder County | |
| Company Address | |
| Company Phone Number | |
| Company Website | |

By signing below, I certify that:

I am authorized to bid on my company's behalf.

I am not currently an employee of Boulder County.

None of my employees or agents is currently an employee of Boulder County.

I am not related to any Boulder County employee or Elected Official.

(Sole Proprietorships Only) I am not a Public Employees' Retirement Association (PERA) retiree.

**Signature of Person Authorized to Bid on
 Company's Behalf**

Date

Note: If you cannot certify the above statements, please explain in a statement of explanation.

BOULDER COUNTY SAMPLE CONTRACT

THIS CONTRACT ("Contract") is entered into by and between the County of Boulder, State of Colorado, a body corporate and politic, acting by and through its Board of County Commissioners for the benefit of the [Department] ("County") and [Supplier] ("Contractor"). County and Contractor are each a "Party," and collectively the "Parties."

In consideration of the mutual covenants contained in this Contract, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. Incorporation into Contract: The **Details Summary** is incorporated into this Contract. The **Contract Documents** are incorporated into this Contract by reference, except to the extent that the Proposal, if any is incorporated, contains any obligations placed upon County and not otherwise contained in this Contract.

2. Work to be Performed: Contractor will provide all labor and equipment and do all tasks necessary and incidental to performing the work as described in the **Details Summary** and **Contract Documents** (the "Work"). Contractor will perform the Work (a) in a good and workmanlike manner, (b) at its own cost and expense, (c) in accordance with recognized industry standards of care, skill and diligence for the type of work being performed, and (d) in strict accordance with the Contract.

3. Term of Contract: The **Contract Term** begins on the **Start Date** and expires on the **Expiration Date**, unless terminated sooner. All the Work must be performed during the **Contract Term**.

4. Payment for Work Performed: In consideration of the Work performed by Contractor, and subject to conditions contained in this Contract, County will pay an amount not to exceed the **Contract Amount** to Contractor in accordance with the **Contract Documents**.

5. Invoicing: Contractor will promptly provide a copy of its Form W-9 and invoice template to County upon request. Contractor must submit an invoice to the County by the fifteenth (15th) day of the month following completion of the Work. All invoices submitted require the following components: Contractor's name and address (submitted W-9 address must match remit address), detailed description of services, dates of services, itemization of labor and materials costs, "Bill to: Boulder County" language, payment remittance address, payer, name and address, date of invoice, unique invoice number, and total amount due. Contractor must send all completed invoices to the **Invoice Contact** in the **Details Summary**. Email delivery is preferred by the County; County may require delivery of invoices by email. Failure to submit invoices in a timely manner and in accordance with the terms of this Contract may cause a delay in payment. County may recoup any damages incurred because of Contractor's failure to submit invoices pursuant to the terms of this paragraph. County's acceptance or payment of an invoice will not constitute acceptance of any Work performed under this Contract.

6. Extra Time to Complete the Work: If Contractor cannot complete the Work by the **Expiration Date**, Contractor may request extra time to complete the Work. County, in its sole discretion, may grant Contractor additional time to complete the Work and, if so, will provide Contractor with written notice of the amount of extra time granted. County granting extra time to complete the Work will not

entitle Contractor to additional compensation from County. This Contract will remain in full force and effect during any time period that Contractor is permitted to finish completing the Work.

7. Extension of Contract Term (Additional Work): Upon mutual agreement of the Parties, this Contract may be extended until the **Final End Date**. During any extended **Contract Term**, the terms of this Contract will remain in full force and effect, unless otherwise amended in writing by the Parties. Where the Contractor will provide additional services for additional compensation beyond the initial **Contract Amount**, the Parties must execute a written amendment before the then-current **Expiration Date**. If necessary, the written amendment will incorporate an updated Scope of Work and updated Fee Schedule as exhibits. Contractor must provide a current Certificate of Insurance to the County that complies with the **Insurance Requirements** of this Contract, if any, prior to any extended **Contract Term**.

8. Schedule of Work: County may designate the hours (on a daily or weekly basis) during which Contractor can perform the Work, strictly for the purposes of minimizing inconvenience to the County and interference with County operations. Contractor will otherwise set its own work schedule.

9. Indemnity: Contractor will be liable for any damages to persons or property caused by or arising out of the actions, obligations, or omissions of Contractor, its employees, agents, representatives or other persons acting under Contractor's direction or control in performing or failing to perform the Work under this Contract. Contractor will indemnify and hold harmless County, its elected and appointed officials, and its employees, agents and representatives (the "indemnified parties"), from any and all liability, claims, demands, actions, damages, losses, judgments, costs or expenses, including attorneys' fees, which may be made or brought or which may result against any of the indemnified parties as a result or on account of the actions or omissions of Contractor, its employees, agents or representatives, or other persons acting under Contractor's direction or control. This indemnification obligation will extend to claims based on Contractor's unauthorized use or disclosure of confidential information and intellectual property infringement. County will not be obligated to indemnify or defend Contractor under any circumstances. Contractor's obligations under this provision shall survive expiration or termination of this Contract.

10. Nondiscrimination: Contractor will comply with the letter and spirit of the Colorado Anti-Discrimination Act, C.R.S. § 24-34-401, et seq., as amended, and all applicable local, State and Federal laws concerning discrimination and unfair employment practices. County prohibits unlawful discrimination on the basis of race, color, religion, gender, gender identity, national origin, age 40 and over, disability, socio-economic status, sexual orientation, genetic information, or any other status protected by applicable Federal, State or local law. Contractor must require that its subcontractors, if any, similarly comply with all applicable laws concerning discrimination and unfair employment practices.

11. Information and Reports: Contractor will provide to authorized County, State, and Federal government representatives all information and reports that may be required for any purpose authorized by law. Contractor will permit access to such representatives to Contractor's facilities, books, records, accounts, and any other relevant sources of information. Where information required by a representative is in the exclusive possession of a person or entity other than Contractor, Contractor must so certify to the County and explain what efforts it has made to obtain the information.

12. Independent Contractor: Contractor is an independent contractor for all purposes in performing the Work. Contractor is not an employee of the County for any purpose, including the Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the Colorado Workers' Compensation Act, the Colorado Unemployment Insurance Act, and the Public Employees Retirement Association. Accordingly, County will not withhold or pay any income tax, payroll tax, or retirement contribution of any kind on behalf of Contractor or Contractor's employees. As an independent contractor,

Contractor is responsible for employing and directing such personnel and agents as it requires to perform the Work. Contractor will exercise complete authority over its personnel and agents and will be fully responsible for their actions.

13. Termination for Non-Appropriation: The other provisions of this Contract notwithstanding, the County is prohibited by law from making commitments beyond the current fiscal year. Payment to Contractor beyond the current fiscal year is contingent on the appropriation and continuing availability of funding in any subsequent year. County has reason to believe that sufficient funds will be available for the full **Contract Term**. Where, however, funds are not allocated for any fiscal period beyond the current fiscal year, County may terminate this Contract without penalty by providing seven (7) days' written notice to Contractor.

14. Termination for Breach: Either Party's failure to perform any of its material obligations under this Contract, in whole or in part or in a timely or satisfactory manner, will be a breach. The institution of proceedings under any bankruptcy, insolvency, reorganization or similar law, by or against Contractor, or the appointment of a receiver or similar officer for Contractor or any of its property, which is not vacated or fully stayed within thirty (30) days after the institution of such proceeding, will also constitute a breach. In the event of a breach, the non-breaching Party may provide written notice of the breach to the other Party. If the notified Party does not cure the breach, at its sole expense, within thirty (30) days after delivery of notice, the non-breaching Party may exercise any of its remedies provided under this Contract or at law, including immediate termination of this Contract.

15. Termination for Convenience: County may terminate this Contract, in whole or in part, for any reason, upon seven (7) days' advance written notice to Contractor.

16. Remedies for Non-Performance: If Contractor fails to perform any of its obligations under this Contract, County may, at its sole discretion, exercise one or more of the following remedies, which shall survive expiration or termination of this Contract:

a. Suspend Performance: County may require that Contractor suspend performance of all or any portion of the Work pending necessary corrective action specified by the County and without entitling Contractor to an increase in compensation or extension of the performance schedule. Contractor must promptly stop performance and incurring costs upon delivery of a notice of suspension by the County.

b. Withhold Payment Pending Corrections: County may permit Contractor to correct any rejected Work at the County's discretion. Upon County's request, Contractor must correct rejected work at Contractor's sole expense within the time frame established by the County. Upon completion of the corrections satisfactory to the County, County will remit payment to Contractor.

c. Deny Payment: County may deny payment for any Work that does not comply with the requirements of the Contract or that Contractor otherwise fails to provide or complete, as determined by the County in its sole discretion. Upon County request, Contractor will promptly refund any amounts prepaid by the County with respect to such non-compliant Work.

d. Removal: Upon County's request, Contractor will remove any of its employees or agents from performance of the Work, if County, in its sole discretion, deems any such person to be incompetent, careless, unsuitable, or otherwise unacceptable.

17. Binding Arbitration Prohibited: County does not agree to binding arbitration by any extra-judicial body or person.

18. Conflicts of Interest: Contractor must not engage in any business or personal activities or practices or maintain any relationships that conflict in any way with the full performance of Contractor's obligations.

19. Notices: All notices provided under this Contract must be in writing and sent by Certified U.S. Mail (Return Receipt Requested), electronic mail, or hand-delivery to the other Party's **Contact** at the address specified in the **Details Summary**. For certified mailings, notice periods will begin to run on the day after the postmarked date of mailing. For electronic mail or hand-delivery, notice periods will begin to run on the date of delivery.

20. Statutory Requirements: This Contract is subject to all statutory requirements that are or may become applicable to counties or political subdivisions of the State of Colorado generally, including but not limited to: C.R.S. § 38-26-107, which requires withholding funds where the County receives a claim for payment from a supplier or subcontractor of Contractor upon notice of final settlement (required for public works contracts that exceed \$150,000); C.R.S. § 8-17-101 et seq.; C.R.S. § 18-8-301, et seq.; and C.R.S. § 18-8-401, et seq.

21. Public Contracts for Services (C.R.S. §§ 8-17.5-101, et seq.): Contractor hereby certifies, warrants, and agrees that it does not knowingly employ or contract with an illegal alien who will perform work under this Contract and further certifies that it will confirm the employment eligibility of all employees who are newly hired for employment to perform work under this Contract by participating in the E-Verify Program established under Pub. L. 104-28 or the department verification program established under C.R.S. § 8-17.5-102(5)(c). Contractor (i) shall not knowingly employ or contract with an illegal alien to perform work under this Contract; (ii) shall not enter into a contract with a subcontractor that fails to certify to the contractor that the subcontractor shall not knowingly employ or contract with an illegal alien to perform work under this Contract; (iii) has confirmed the employment eligibility of all employees who are newly hired for employment to perform work under this Contract through participation in the E-Verify program or department program; (iv) is prohibited from using either the E-Verify program or department program procedures to undertake preemployment screening of job applicants while this Contract is being performed; and (v) shall comply with any reasonable request by the department made in the course of an investigation that the Colorado Department of Labor and Employment is undertaking pursuant to the authority established in C.R.S. § 8-17.5-102(5). If Contractor obtains actual knowledge that a subcontractor performing work under this Contract knowingly employs or contracts with an illegal alien, Contractor shall (a) notify the subcontractor and County within three (3) days that Contractor has actual knowledge that subcontractor is employing or contracting with an illegal alien; and (b) terminate the subcontract if, within three (3) days of receiving notice hereunder, subcontractor does not stop employing or contracting with the illegal alien; except that Contractor shall not terminate the contract with the subcontractor if during such three (3) days the subcontractor provides information to establish that the subcontractor has not knowingly employed or contracted with an illegal alien. Contractor's violation of this provision will constitute a material breach of this Contract, entitling the County to terminate the contract for breach. If this Contract is so terminated, Contractor shall be liable for actual and consequential damages to the County.

22. Entire Agreement/Binding Effect/Amendments: This Contract represents the complete agreement between the Parties and is fully binding upon them and their successors, heirs, and assigns, if any. This Contract terminates any prior agreements, whether written or oral in whole or in part, between the Parties relating to the Work. This Contract may be amended only by a written agreement signed by both Parties.

23. Assignment/Subcontractors: This Contract may not be assigned or subcontracted by Contractor without the prior written consent of the County. If Contractor subcontracts any of its obligations under this Contract, Contractor will remain liable to the County for those obligations and will also be responsible for subcontractor's performance under, and compliance with, this Contract.

24. Governing Law/Venue: The laws of the State of Colorado govern the construction, interpretation, performance, and enforcement of this Contract. Any claim relating to this Contract or breach thereof may only be brought exclusively in the Courts of the 20th Judicial District of the State of Colorado and the applicable Colorado Appellate Courts.

25. Breach: The failure of either Party to exercise any of its rights under this Contract will not be deemed to be a waiver of such rights or a waiver of any breach of the Contract. All remedies available to a Party in this Contract are cumulative and in addition to every other remedy provided by law.

26. Severability: If any provision of this Contract becomes inoperable for any reason but the fundamental terms and conditions continue to be legal and enforceable, then the remainder of the Contract will continue to be operative and binding on the Parties.

27. Third-Party Beneficiary: Enforcement of the terms and conditions and all rights and obligations of this Contract are reserved to the Parties. Any other person receiving services or benefits under this Contract is an incidental beneficiary only and has no rights under this Contract. Notwithstanding, where the beneficiary **Department** is led by an Elected Official, such Elected Official shall be considered a third-party beneficiary.

28. Colorado Open Records Act: County may disclose any records that are subject to public release under the Colorado Open Records Act, C.R.S. § 24-72-101, et seq.

29. Conflict of Provisions: If there is any conflict between the terms of the main body of this Contract and the terms of any of the **Contract Documents**, the terms of the main body of the Contract will control.

30. Governmental Immunity: Nothing in this Contract shall be construed in any way to be a waiver of the County's immunity protection under the Colorado Governmental Immunity Act, C.R.S. § 24-10-101, et seq., as amended.

31. Representations and Warranties: Contractor represents and warrants the following:

- a. Execution of this Contract and performance thereof is within Contractor's duly authorized powers;
- b. The individual executing this Contract is authorized to do so by Contractor;
- c. Contractor is authorized to do business in the State of Colorado and is properly licensed by all necessary governmental and public and quasi-public authorities having jurisdiction over the Work and the Contractor; and
- d. Contractor and its subcontractors, if any, are financially solvent, able to pay all debts as they mature, and have sufficient working capital to complete the Work and perform all obligations under the Contract.

32. Legal Compliance: Contractor assumes full responsibility for obtaining and maintaining any permits and licenses required to perform the Work. Contractor's performance under this Contract and the Work itself will comply with all Federal, State, and local laws, regulations, ordinances and codes.

33. Litigation Reporting: Contractor is not currently involved in any action before a court or other administrative decision-making body that could affect Contractor's ability to perform the Work. Contractor will promptly notify the County if Contractor is served with a pleading or other document in connection with any such action.

34. Tax Exemption: County is exempt from payment of Federal, State, and local government taxes. Contractor shall collect no tax from the County, and the County shall not be liable to pay any

taxes imposed on Contractor. County shall provide its tax exemption status information to Contractor upon request.

35. Delegation of Authority: The Parties acknowledge that the Board of County Commissioners has delegated authority to the Department Head or Elected Official that leads the beneficiary **Department** and their designees to act on behalf of the County under the terms of this Contract, including but not limited to the authority to terminate this Contract.

36. Ownership of Work Product: All work product, property, data, documentation, information or materials conceived, discovered, developed or created by Contractor pursuant to this Contract ("Work Product") will be owned exclusively by the County. To the extent possible, any Work Product will be deemed to be a work made for hire. Contractor unconditionally and irrevocably transfers and assigns to the County all right, title and interest in and to any Work Product.

37. Publicity Releases: Contractor will not refer to this Contract or the County in commercial advertising without prior written consent of the County. This provision shall survive expiration or termination of this Contract.

38. Execution by Counterparts; Electronic Signatures: This Contract may be executed in multiple counterparts, each of which will be deemed an original, but all of which will constitute one agreement. The Parties approve the use of electronic signatures, governed by the Uniform Electronic Transactions Act, C.R.S. §§ 24 71.3 101 to 121. The Parties will not deny the legal effect or enforceability of this Contract solely because it is in electronic form or because an electronic record was used in its creation. The Parties will not object to the admissibility of this Contract in the form of electronic record, or paper copy of an electronic document, or paper copy of a document bearing an electronic signature, because it is not in its original form or is not an original.

39. Limitation on Public Statements and Lobbying Activity. During the term of this Contract, Contractor may receive from the County its confidential data, work product, or other privileged or confidential information that is protected by law. To maintain the fact and appearance of absolute objectivity, Contractor shall not, without the prior written consent of the County, which shall not be unreasonably withheld, do any of the following: (a) disclose information obtained because of this contractual relationship to any third party; (b) lobby any State or Federal agency on any pending matter while this Contract is effective; or (c) make any public statements or appear at any time to give testimony at any public meeting on the subject matters regarding which Contractor is or was retained by the County. County may set reasonable conditions on any disclosure authorized by the County under this provision. Notwithstanding, Contractor may make disclosures as required by law, and to law enforcement officials in connection with any criminal justice investigation.

40. Sustainability: County encourages Contractor to consider the procurement and use of environmentally preferable products and services while performing services under this Contract. "Environmentally preferable purchasing" means making purchasing choices for products and services that have a lesser or reduced adverse effect on human health and the environment when compared with competing products and services that serve the same purpose. Environmentally preferable purchasing is consistent with the County's commitment to protecting our air, water, soil, and climate for current and future generations. County encourages Contractor to incorporate the following actions into Contractor's performance of the Work: environmentally preferable supplies and services; conservation of water; efficient energy use; waste prevention; reuse and recycle construction and de-construction materials in a manner that maximizes reuse of materials; sustainable transportation choices, including consideration to business communication software such as Skype alternative to air travel and public transit or carpooling for in-person meetings; pollution prevention; low toxicity for public health & safety; and reduced emissions to address climate change.

41. **Insurance Requirements:** Prior to commencing the Work, Contractor will provide a Certificate of Insurance to the County demonstrating adequate insurance coverage as required by this paragraph. All policies evidencing coverage required by the Contract will be issued by insurance companies satisfactory to the County. Contractor will forward Certificates of Insurance directly to the **County Department** and **Contact** listed in the **Details Summary**.

a. For the entire duration of this Contract including any extended or renewed terms, and longer as may be required by this Contract, Contractor shall procure and maintain at its own expense, and without cost to the County, the following kinds and minimum amounts of insurance to insure the liability risks that Contractor has assumed under this Contract:

i. **Commercial General Liability**

Non-Construction contracts use the following language:

This coverage should be provided on an Occurrence Form, ISO CG001 or equivalent, with Minimum limits of \$1,000,000 Each Occurrence, \$2,000,000 General Aggregate and \$2,000,000 Products Completed Operations Aggregate.

Construction Contracts only – include the following paragraph:

Coverage should be provided on an Occurrence form, ISO CG0001 or equivalent. The policy shall be endorsed to include Additional Insured Owners, Lessees or Contractors endorsements CG 2038 (or equivalent), Designated Construction Project(s) General Aggregate Endorsement CG2503 (or equivalent) and Additional Insured Completed Operations for Owners, Lessees or Contractors CG 2037 (or equivalent). Minimum limits required of \$1,000,000 Each Occurrence, \$2,000,000 General Aggregate and \$2,000,000 Products/Completed Operations Aggregate. The County requires the Products/Completed Operations coverage to be provided 3 years after completion of construction. An endorsement must be included with the certificate.

ii. **Automobile Liability**

Bodily Injury and Property Damage for any owned, hired, and non-owned vehicles used in the performance of the Contract. Minimum limits \$1,000,000 Each Accident.

This coverage may not be required if Contractor is not using a vehicle as part of its performance under the contract. Contact Risk Management with any questions.

iii. **Workers' Compensation and Employer's Liability**

Workers' Compensation must be maintained with the statutory limits. Employer's Liability is required for minimum limits of \$100,000 Each Accident/\$500,000 Disease-Policy Limit/\$100,000 Disease-Each Employee.

This coverage may not be required if contractor is not mandated under State law to maintain this coverage. A waiver is available on the contracts routing website.

iv. **Umbrella / Excess Insurance**

Umbrella/Excess Liability insurance in the amount \$[X],000,000.00, following form.

This insurance is a broad, high-limit policy, which acts more than the underlying primary insurance policy. This coverage is designed to provide additional liability limits beyond the primary insurance limits and is triggered upon the underlying limits

becoming exhausted. Umbrella / Excess insurance is most commonly required when an exposure to the County could potentially create liabilities in excess of the basic insurance limits. The most common limits for these policies range from \$2,000,000 to \$5,000,000.

Please consult with Risk Management if you feel this coverage should be required.

IN ADDITION TO THE ABOVE, ONE OR MORE OF THE FOLLOWING FOUR (4) INSURANCE COVERAGES MAY BE REQUIRED. CONTACT RISK MANAGEMENT IF YOU HAVE QUESTIONS ABOUT WHICH INSURANCE COVERAGE TO INCLUDE. DELETE THIS INSTRUCTION (AND ANY INAPPLICABLE INSURANCE PARAGRAPHS) WHEN FINALIZING THE CONTRACT:

v. **Professional Liability (Errors and Omissions)**

All contractors required to be professionally certified by the State of Colorado (i.e., architects, engineers, doctors, nurses, etc.) and/or any consultants whose errors in judgment, planning, design, etc. could result in economic loss to the County must provide proof of professional liability coverage. This also applies to anyone managing or overseeing construction.

Professional liability coverage with minimum limits of \$1,000,000 Per Loss and \$1,000,000 Aggregate. Professional Liability provisions indemnifying for loss and expense resulting from errors, omission, mistakes or malpractice is acceptable and may be written on a claims-made basis. The contractor warrants that any retroactive date under the policy shall precede the effective date of this Contract; and that either continuous coverage will be maintained or an extended discovery period will be exercised for a period of two (2) years beginning at the time work under this Contract is completed.

vi. **Pollution Liability**

This coverage is required whenever work under the contract involves pollution risk to the environment or losses caused by pollution conditions (including asbestos) that may arise from the operations of the Contractor described in the Contractor's scope of services.

Coverage pay for those sums the Contractor becomes legally obligated to pay as damages because of Bodily Injury, Property Damage or environmental Damage arising out of a pollution incident caused by the Contractor's work including Completed Operations. Coverage shall include emergency response expenses, pollution liability during transportation (if applicable) and at Non-Owned Waste Disposal Site (if applicable). The Minimum limits required are \$1,000,000 Per Occurrence/Loss and \$1,000,000 Policy Aggregate. If the coverage is written on a claims-made basis, the Contractor warrants that any retroactive date applicable to coverage under the policy precedes the effective date of this Contract; and that continuous coverage will be maintained or an extended discovery period will be exercised for a period of three (3) years beginning from the time that work under this contract is completed. County shall be named as an additional insured for ongoing operations and completed operations.

vii. **Third Party Commercial Crime Insurance / Third Party Fidelity Bond**

Crime / Third Party Fidelity covers the contractor and the contractor's employees when engaged in work for a client on behalf of the County. This coverage is for employee dishonesty, theft, embezzlement, forgery and alteration. Coverage is required when the contractor will be handling money or collecting fees on behalf of

the County or when the contractor has access to client's personal property and/or documentation

The Crime limit shall be \$1,000,000 Per Loss and include an endorsement for "Employee Theft of Client Property". In order to provide coverage to County during the course of this contract, Commercial Crime policies must be endorsed to cover Third Party Fidelity. Third party fidelity covers the vendor's employees when engaged in work for a client. In addition, the County will be listed as loss payee on the commercial crime coverage. This third-party coverage can also be provided by obtaining a third-party fidelity bond.

viii. **Privacy / Cyber Liability Insurance**

As a provider of a service which *may* require the knowledge and retention of personal identifiable information including but not limited to, names, dates of birth, social security numbers, usernames, and passwords, and/or HIPAA sensitive personal information of clients served, the following minimum insurance limits are required:

| | |
|---|-------------|
| Contractors with 10 or fewer County clients: | \$50,000 |
| Contractors with 11 – 15 County clients: | \$500,000 |
| Contractors with more than 25 County clients: | \$1,000,000 |

If the scope does not pertain to clients directly, contact Risk Management for appropriate language.

ix. **Sexual Abuse and Molestation Coverage**

As a provider of a service which has contact with individuals that are part of a sensitive population and are in a position of trust the following minimum insurance limits are required:

| | |
|---|-------------|
| Contractors with 5 or fewer County clients: | \$100,000 |
| Contractors with 6-10 County clients: | \$250,000 |
| Contractors with 11-15 County clients: | \$500,000 |
| Contractors with 16 or more County clients: | \$1,000,000 |

If the number of clients increases during the contract period, the required coverage limit will increase to correspond accordingly.

If the scope does not pertain to clients directly, contact Risk Management for appropriate language.

THE STATED INSURANCE LIMITS FOR ALL COVERAGES ARE MINIMUM AMOUNTS; DEPENDING ON THE CONTRACT, HIGHER LIMITS MAY BE REQUIRED OR ADVISABLE. CONTACT RISK MANAGEMENT IF YOU HAVE ANY QUESTIONS ABOUT MINIMUM LIMITS. DELETE THIS PARAGRAPH WHEN FINALIZING THE CONTRACT.

b. Boulder County as Additional Insured: Boulder County shall be named as an additional insured for General Liability, Umbrella/Excess Liability, and Pollution Liability, as designated in this Contract. Additional insured shall be endorsed to the policy.

THE ADDITIONAL INSURED WORDING SHOULD BE AS FOLLOWS: *County of Boulder, State of Colorado, a body corporate and politic, is named as Additional Insured.*

c. Notice of Cancellation: Each insurance policy required by this Contract shall provide the required coverage and shall not be suspended, voided or canceled except after thirty (30) days' prior written notice has been given to the County except when cancellation is for non-payment of premium, then ten (10) days' prior notice may be given. If any insurance company refuses to provide the required notice, Contractor or its insurance broker shall notify the County any cancellation,

suspension, or nonrenewal of any insurance policy within seven (7) days of receipt of insurers' notification to that effect.

d. Insurance Obligations of County: County is not required to maintain or procure any insurance coverage beyond the coverage maintained by the County in its standard course of business. Any insurance obligations placed on the County in any of the **Contract Documents** shall be null and void.

e. Deductible: Any and all deductibles contained in any insurance policy shall be assumed by and at the sole risk of Contractor.

f. Primacy of Coverage: Coverage required of Contractor and its subcontractors, if any, shall be primary over any insurance or self-insurance program carried by the County.

g. Subrogation Waiver: All insurance policies in any way related to this Contract secured or maintained by Contractor as required herein shall include clauses stating that each carrier shall waive all rights of recovery, under subrogation or otherwise, against County, its organizations, officers, agents, employees, and volunteers.

[Signature Page to Follow]

IN WITNESS WHEREOF, the Parties have executed and entered into this Contract as of the latter day and year indicated below.

| SIGNED for and on behalf of Boulder County | SIGNED for and on behalf of Contractor |
|---|---|
| Signature: | Signature: |
| Name: | Name: |
| Title: | Title: |
| Date: | Date: |
| <i>↓↓ For Board-signed documents only ↓↓</i> | |
| Attest: | <i>Initials</i> |
| Attestor Name: | |
| Attestor Title: | |