

STATE OF NORTH CAROLINA
Gaston College

Request for Proposal #: 25-016

Audit Services

Date Issued: May 14, 2025

Bid Opening Date: June 9, 2025

At 2:00 PM ET

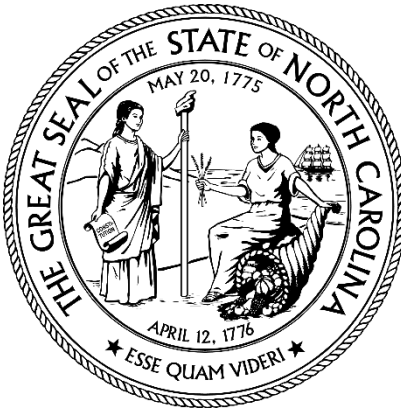
Direct all inquiries concerning this RFP to:

Mike Whiteman MBA CPA

Chief Financial Officer

Email: whiteman.mike@gaston.edu

Phone: 704-922-6405



STATE OF NORTH CAROLINA

Request for Proposal

25-016

For internal State agency processing, including tabulation of proposals, provide your company's eVP (Electronic Vendor Portal) Number. Pursuant to G.S. 132-1.10(b) this identification number shall not be released to the public. **This page will be removed and shredded, or otherwise kept confidential**, before the procurement file is made available for public inspection.

**This page shall be filled out and returned with your proposal.
Failure to do so may subject your proposal to rejection.**

Vendor Name

Vendor eVP#

Note: For a contract to be awarded to you, your company (you) must be a North Carolina registered vendor in good standing. You must enter the vendor number assigned through eVP (Electronic Vendor Portal). If you do not have a vendor number, register at <https://vendor.ncgov.com/vendor/login>

Electronic responses ONLY will be accepted for this solicitation.

STATE OF NORTH CAROLINA Gaston College

Refer ALL Inquiries regarding this RFP to: Mike Whiteman Whiteman.mike@gaston.edu , 704-922-6405	Request for Proposal #: 25-016 Proposals will be publicly opened: June 9, 2025, 2:00 PM ET
Using Agency: Gaston College	Commodity No. and Description: 841116 Auditing Services
Requisition No.: N/A	

EXECUTION

In compliance with this Request for Proposals (RFP), and subject to all the conditions herein, the undersigned Vendor offers and agrees to furnish and deliver any or all items upon which prices are bid, at the prices set opposite each item within the time specified herein.

By executing this proposal, the undersigned Vendor understands that false certification is a Class I felony and certifies that:

- this proposal is submitted competitively and without collusion (G.S. 143-54),
- none of its officers, directors, or owners of an unincorporated business entity has been convicted of any violations of Chapter 78A of the General Statutes, the Securities Act of 1933, or the Securities Exchange Act of 1934 (G.S. 143-59.2), and
- it is not an ineligible Vendor as set forth in G.S. 143-59.1.

Furthermore, by executing this proposal, the undersigned certifies to the best of Vendor's knowledge and belief, that:

- it and its principals are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal or State department or agency.

As required by G.S. 143-48.5, the undersigned Vendor certifies that it, and each of its sub-Contractors for any Contract awarded as a result of this RFP, complies with the requirements of Article 2 of Chapter 64 of the NC General Statutes, including the requirement for each employer with more than 25 employees in North Carolina to verify the work authorization of its employees through the federal E-Verify system.

As required by Executive Order 24 (2017), the undersigned vendor certifies will comply with all Federal and State requirements concerning fair employment and that it does not and will not discriminate, harass, or retaliate against any employee in connection with performance of any Contract arising from this solicitation.

G.S. 133-32 and Executive Order 24 (2009) prohibit the offer to, or acceptance by, any State Employee associated with the preparing plans, specifications, estimates for public contracts; or awarding or administering public contracts; or inspecting or supervising delivery of the public contract of any gift from anyone with a contract with the State, or from any person seeking to do business with the State. By execution of this response to the RFP, the undersigned certifies, for Vendor's entire organization and its employees or agents, that Vendor is not aware that any such gift has been offered, accepted, or promised by any employees of your organization.

By executing this proposal, Vendor certifies that it has read and agreed to the **INSTRUCTION TO VENDORS** and the **NORTH CAROLINA GENERAL TERMS AND CONDITIONS incorporated herein**. These documents can be accessed from the ATTACHMENTS page within this document.

Failure to execute/sign proposal prior to submittal may render proposal invalid and it MAY BE REJECTED. Late proposals shall not be accepted.

COMPLETE/FORMAL NAME OF VENDOR:		
STREET ADDRESS:	P.O. BOX:	ZIP:
CITY & STATE & ZIP:	TELEPHONE NUMBER:	TOLL FREE TEL. NO:
PRINCIPAL PLACE OF BUSINESS ADDRESS IF DIFFERENT FROM ABOVE (SEE INSTRUCTIONS TO VENDORS ITEM #21):		
PRINT NAME & TITLE OF PERSON SIGNING ON BEHALF OF VENDOR:		FAX NUMBER:
VENDOR'S AUTHORIZED SIGNATURE*:	Date:	Email:

Proposal Number: 25-016

Vendor: _____

VALIDITY PERIOD

Offer shall be valid for at least one hundred twenty 120 days from date of bid opening, unless otherwise stated here: _____ days, or if extended by mutual agreement of the parties in writing. Any withdrawal of this offer shall be made in writing, effective upon receipt by the agency issuing this RFP.

ACCEPTANCE OF PROPOSAL

If your proposal is accepted, all provisions of this RFP, along with the written results of any negotiations, shall constitute the written agreement between the parties ("Contract"). The NORTH CAROLINA GENERAL TERMS AND CONDITIONS are incorporated herein and shall apply. Depending upon the Goods or Services being offered, other terms and conditions may apply, as mutually agreed.

FOR STATE USE ONLY: Offer accepted and Contract awarded this _____ day of _____, 20____, as indicated on

The attached certification, by _____.

(Authorized Representative of Gaston College)

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1.0 PURPOSE AND BACKGROUND

The purpose of this Request for Proposal (RFP) is to seek a qualified firm to provide auditing services for Gaston College and Gaston College Foundation.

Gaston College has a rich and vibrant history dating back to 1963. From its humble beginnings, the College has grown into one of the largest community colleges in North Carolina, boasting three campuses—Dallas, Lincoln, and Kimbrell—that serve Gaston and Lincoln Counties.

Beginning with just two buildings in 1964, by the end of the 1970s a total of 10 buildings graced the Dallas, or main, Campus. Throughout the 1980s and 1990s, 11 more buildings were added. It was during the mid-1990s that the College's Lincoln Campus was established. Located in Lincolnton, North Carolina, today the Lincoln Campus features two major buildings—one constructed as recently as 2008. Since 2000, five buildings were added on or near the Dallas Campus and the College expanded by adding a third campus—the Kimbrell Campus, which is located in Belmont, North Carolina. The Kimbrell Campus currently comprises a modern classroom building and the North Carolina Textile Technology Center. This Center is the only one of its kind in North Carolina and provides specialized testing and training for the textile industry. Throughout its history, the College has remained dedicated to its mission of promoting student success and lifelong learning through high caliber, affordable, and comprehensive educational programs and services responding to economic and workforce development needs.

GASTON COLLEGE is part of North Carolina's Community College System (NCCCS), which includes 58 community colleges across the State. As a member of the NCCCS, GASTON COLLEGE is required to submit an annual Comprehensive Annual Financial Report (ACFR) to the Office of the State Controller. GASTON COLLEGE's financial year end is June 30. The ACFR is typically due during the last full week of August, thus audit fieldwork must be completed prior to that week. The financial statements are presented in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). Statewide accounting policies are established by the Office of State Controller, and thus, apply to the organization.

The Gaston College Foundation, Inc. (the "Foundation") Although legally separate, The Gaston College Foundation, Inc. (the "Foundation") is reported as part of the College. The Foundation is governed by a 15-member board of directors, all of whom are appointed by the College's Board of Trustees, but a majority of whom must be non-trustee directors. Gaston College has operational responsibility for the Foundation. The Foundation's purpose is to aid, support, and promote teaching, research, and service in the various educational, scientific, scholarly, professional, artistic, and creative endeavors of the College. Because the directors of the Foundation are appointed by the members of the Gaston College Board of Trustees, the College has operational responsibility, and the Foundation's sole purpose is to benefit Gaston College, its financial statements have been blended with those of the College.

Proposals shall be submitted in accordance with the terms and conditions of this RFP and any addenda issued hereto.

The intent of this solicitation is to award an Agency Specific Contract.

1.1 CONTRACT TERM

The Contract shall have an initial term of one (1) year, beginning on the date of final Contract execution.

At the end of the Contract's initial term, the State shall have the option, in its sole discretion, to renew the Contract on the same terms and conditions for up to two (2) additional one-year terms. The State will give the Vendor written notice of its intent to exercise each option no later than fifteen (15) days before the end of the Contract's then-current term. In addition to any optional renewal terms, and with the Vendor's concurrence, the State reserves the right to extend the Contract after the last active term.

Proposals shall be submitted in accordance with the terms and conditions of this RFP and any addenda issued hereto.

2.0 GENERAL INFORMATION

2.1 REQUEST FOR PROPOSAL DOCUMENT

This RFP is comprised of the base RFP document, any attachments, and any addenda released before Contract award, which are incorporated herein by reference.

2.2 E-PROCUREMENT FEE

ATTENTION: The E-Procurement fee may apply to this solicitation. See the paragraph entitled ELECTRONIC PROCUREMENT of the North Carolina General Terms and Conditions.

General information on the E-Procurement Services can be found at: <http://eprocurement.nc.gov/>.

2.3 NOTICE TO VENDORS REGARDING RFP TERMS AND CONDITIONS

It shall be the Vendor's responsibility to read the Instructions to Vendors, the North Carolina General Terms and Conditions, all relevant exhibits and attachments, and any other components made a part of this RFP and comply with all requirements and specifications herein. Vendors are also responsible for obtaining and complying with all Addenda and other changes that may be issued in connection with this RFP.

If Vendors have questions or issues regarding any component of this RFP, those must be submitted as questions in accordance with the instructions in the PROPOSAL QUESTIONS Section. If the State determines that any changes will be made as a result of the questions asked, then such decisions will be communicated in the form of an RFP addendum. The State may also elect to leave open the possibility for later negotiation of specific provisions of the Contract that have been addressed during the question-and-answer period, prior to contract award.

Other than through the process of negotiation under 01 NCAC 05B.0503, the State rejects and will not be required to evaluate or consider any additional or modified terms and conditions submitted with Vendor's proposal or otherwise. This applies to any language appearing in or attached to the document as part of the Vendor's proposal that purports to vary any terms and conditions or Vendors' instructions herein or to render the proposal non-binding or subject to further negotiation. Vendor's proposal shall constitute a firm offer that shall be held open for the period required herein ("Validity Period" above).

The State may exercise its discretion to consider Vendor proposed modifications. By execution and delivery of this RFP Response, the Vendor agrees that any additional or modified terms and conditions, whether submitted purposely or inadvertently, shall have no force or effect, and will be disregarded unless expressly agreed upon through negotiation and incorporated by way of a Best and Final Offer (BAFO). Noncompliance with, or any attempt to alter or delete, this paragraph shall constitute sufficient grounds to reject Vendor's proposal as nonresponsive.

2.4 RFP SCHEDULE

The table below shows the *intended* schedule for this RFP. The State will make every effort to adhere to this schedule.

Event	Responsibility	Date and Time
Issue RFP	State	May 14, 2025
Submit Written Questions	Vendor	May 28, 2025 by 5:00 PM
Provide Response to Questions	State	May 29, 2025 by 5:00 PM
Submit Proposals	Vendor	June 5, 2025, by 2:00 PM ET
Public Bid Opening	State	June 9, 2025 at 2:00 PM Public Opening may be accessed at this link. Public Meeting Meeting ID: 236 462 095 763 7 Passcode: 2ZA6AL2K
Contract Award (<i>estimated date</i>)	State	June 12, 2025

2.5 PROPOSAL QUESTIONS

Upon review of the RFP documents, Vendors may have questions to clarify or interpret the RFP in order to submit the best proposal possible. To accommodate the Proposal Questions process, Vendors shall submit any such questions by the "Submit Written Questions" date and time provided in the RFP SCHEDULE Section above, unless modified by Addendum.

Written questions shall be emailed to whiteman.mike@gaston.edu by the date and time specified above. Vendors should enter

"RFP #25-016: Questions" as the subject for the email. Question submittals should include a reference to the applicable RFP section and be submitted in the format shown below:

Reference	Vendor Question
RFP Section, Page Number	Vendor question ...?

Questions received prior to the submission deadline date, the State's response, and any additional terms deemed necessary by the State will be posted in the form of an addendum to *the electronic Vendor Portal (eVP)*, <https://evp.nc.gov>, and shall become an Addendum to this RFP. No information, instruction or advice provided orally or informally by any State personnel, whether made in response to a question or otherwise in connection with this RFP, shall be considered authoritative or binding. Vendors shall rely *only* on written material contained in the RFP and an addendum to this RFP.

2.6 PROPOSAL SUBMITTAL

IMPORTANT NOTE: This is an absolute requirement. Late bids, regardless of cause, will not be opened or considered, and will be automatically disqualified from further consideration. Vendor shall bear the sole risk of late submission due to unintended or unanticipated delay. It is the Vendor's sole responsibility to ensure its proposal has been received as described in this RFP by the specified time and date of opening. The time and date of receipt will be marked on each proposal when received. Any proposal or portion thereof received after the proposal deadline will be rejected.

All proposal responses shall be submitted electronically via the electronic Vendor Portal (eVP). Additional information can be found at the eVP updates for Vendors link: <https://eprocurement.nc.gov/news-events/evp-updates-vendors>

Proposals must include ATTACHMENT A: COST PROPOSAL in a separate file. Failure to submit the Cost Proposal in a separate electronic file will cause Vendor's entire proposal to be rejected. No cost information shall be contained in the Technical Proposal. Inclusion of any cost information in the Technical Proposal shall constitute sufficient grounds to reject Vendor's proposal.

Technical Proposal: Vendor must submit Vendor's Technical Proposal (including any unredacted proprietary information) in a separate file or files clearly identified as the Technical Proposal. The file name for the Technical Proposal file(s) shall be the *Vendor name* followed by "TECHNICAL PROPOSAL". No cost information shall be contained in Vendor's Technical Proposal. ***Inclusion of cost information in the Technical Proposal will cause Vendor's entire proposal to be rejected.***

Cost Proposal: Vendor must submit the cost proposal in a separate file clearly identified as the Cost Proposal. The file name for the Cost Proposal shall be *Vendor's name* followed by "ATTACHMENT A-COST PROPOSAL". Vendor's Cost Proposal shall not be included in Vendor's Technical Proposal.

Technical Proposal Redacted Copy: If confidential and proprietary information is included in Vendor's Technical Proposal, Vendor shall also submit a separate file or files with a redacted Technical Proposal clearly identified as the redacted Technical Proposal. Such information may include trade secrets defined by N.C. Gen. Stat. § 66-152 and other information exempted from the Public Records Act pursuant to N.C. Gen. Stat. §132- 1.2. Vendor may designate information, Products, Services or appropriate portions of its response as confidential, consistent with and to the extent permitted under the statutes and rules set forth above. By so redacting any page, or portion of a page, the Vendor warrants that it has formed a good faith opinion, having received such necessary or proper review by counsel and other knowledgeable advisors, that the portions determined to be confidential and proprietary and redacted as such, meet the requirements of the Rules and Statutes set forth above. However, under no circumstances shall price information be designated as confidential. If the Vendor does not provide a redacted version of the proposal with its proposal submission, the Department may release an unredacted version if a record request is received. The file name for the redacted Technical Proposal file(s) shall be the *Vendor name* followed by "TECHNICAL PROPOSAL- REDACTED". No cost information shall be contained in Vendor's redacted Technical Proposal. ***Inclusion of cost information in the redacted Technical Proposal will cause Vendor's entire proposal to be rejected.***

Failure to submit a proposal in strict accordance with these instructions shall constitute sufficient cause to reject a Vendor's proposal(s). Vendors are strongly encouraged to allow sufficient time to upload proposals. **Attempts to submit a proposal via mail, facsimile (FAX) machine, telephone, or email in response to this RFP shall NOT be accepted.**

Critical updated information may be included in Addenda to this RFP. It is important that all Vendors responding to this RFP periodically check the State's eVP website for any Addenda that may be issued prior to the bid opening date. All Vendors shall be deemed to have read and understood all information in this RFP and all Addenda thereto.

2.7 PROPOSAL CONTENTS

Vendors shall populate all attachments of this RFP that require the Vendor to provide information and include an authorized signature where requested. Failure to provide all required items, or Vendor's submission of incomplete items, may result in the State rejecting Vendor's proposal, in the State's sole discretion.

Vendor RFP responses shall include the following items and attachments, which shall be arranged in the following order:

- a) Cover Letter, containing the following: (i) a statement that confirms that the proposer has read the RFP in its entirety, including all links, and all Addenda released in conjunction with the RFP, (ii) a statement that the Vendor agrees to perform in accordance with the scope of work, requirements, and specifications contained herein; and (iii) Vendor's agreement to comply with all instructions, terms and conditions, and attachments.
- b) Vendor's Technical Proposal to include:
Completed, signed and dated version of all EXECUTION PAGES, signed and dated by an official who is authorized to bind the firm, along with the body of the RFP;
Signed receipt pages of any addenda released in conjunction with this RFP, if required to be returned;
Technical Approach addressing each requirement (Section 5.3); and
Required Attachments D, E, F and G as identified below.
- c) Vendor's completed, signed and dated ATTACHMENT A: COST PROPOSAL, signed and dated by an official who is authorized to bind the firm, submitted in a separate file.
- d) Completed version of ATTACHMENT D: HUB SUPPLEMENTAL VENDOR INFORMATION (as indicated above)
- e) Completed version of ATTACHMENT E: CUSTOMER REFERENCE FORM (as indicated above)
- f) Completed version of ATTACHMENT F: LOCATION OF WORKERS UTILIZED BY VENDOR (as indicated above)
- g) Completed and signed version of ATTACHMENT G: CERTIFICATION OF FINANCIAL CONDITION (as indicated above)

2.8 ALTERNATE PROPOSALS

Unless provided otherwise in this RFP, Vendor may submit alternate proposals for comparable Goods, various methods or levels of Service(s), or that propose different options. Alternate proposals must specifically identify the RFP requirements and advantage(s) addressed by the alternate proposal. Any alternate proposal, in addition to the marking described above, must be clearly marked with the legend: "Alternate Proposal #___ [for 'name of Vendor']". Each proposal must be for a specific set of Goods and Services and must include specific pricing. If a Vendor chooses to respond with various offerings, each must be offered with a separate price and be contained in a separate proposal document. Each proposal must be complete and independent of other proposals offered.

2.9 DEFINITIONS, ACRONYMS, AND ABBREVIATIONS

Relevant definitions for this RFP are provided in 01 NCAC 05A .0112 and in the Instructions to Vendors found below which are incorporated herein by this reference.

The following definitions, acronyms, and abbreviations are also relevant to this RFP:

- a) **GASTON COLLEGE FOUNDATION:** A 501(c)3 organization that acts primarily as a fund-raising organization to supplement the resources that are available to the College in support of its programs. The Foundation is a blended component unit of the college.
- b) **FIRM:** An accounting firm responding to this RFP (Request for Proposals). Used synonymously with Vendor.
- c) **FASB:** Financial Accounting Standards Board
- d) **GASB:** Governmental Accounting Standards Board

- e) **IRS:** Internal Revenue Service of the United States.
- f) **IRS FORM 990:** Annual information return or notice required to be filed by a tax-exempt organization with the Internal Revenue Service
- g) **IRS FORM 990-T:** Annual return required to be filed by a tax-exempt organization with the Internal Revenue Service to report unrelated business income.

3.0 METHOD OF AWARD AND PROPOSAL EVALUATION PROCESS

3.1 METHOD OF AWARD

North Carolina G.S. 143-52 provides a general list of criteria the State shall use to award contracts, as supplemented by the additional criteria herein. The Goods or Services being procured shall dictate the application and order of criteria; however, all award decisions shall be in the State's best interest. All qualified proposals will be evaluated, and awards will be made to the Vendor(s) meeting the specific RFP Specifications and achieving the highest and best final evaluation, based on the criteria described below.

While the intent of this RFP is to award a Contract(s) to a single Vendor, the State reserves the right to make separate awards to different Vendors for one or more line items, to not award one or more line items or to cancel this RFP in its entirety without awarding a Contract, if it is considered to be most advantageous to the State to do so.

The State reserves the right to waive any minor informality or technicality in proposals received.

3.2 CONFIDENTIALITY AND PROHIBITED COMMUNICATIONS DURING EVALUATION

While this RFP is under evaluation, the responding Vendor, including any subcontractors and suppliers, is prohibited from engaging in conversations intended to influence the outcome of the evaluation. See the Paragraph 29 of the Instructions to Vendors entitled COMMUNICATIONS BY VENDORS.

Each Vendor submitting a proposal to this RFP, including its employees, agents, subcontractors, suppliers, subsidiaries and affiliates, is prohibited from having any communications with any person inside or outside the using agency; issuing agency; other government agency office or body (including the purchaser named above, any department secretary, agency head, members of the General Assembly and Governor's office); or private entity, if the communication refers to the content of Vendor's proposal or qualifications, the content of another Vendor's proposal, another Vendor's qualifications or ability to perform a resulting contract, and/or the transmittal of any other communication of information that could be reasonably considered to have the effect of directly or indirectly influencing the evaluation of proposals, the award of a contract, or both.

Any Vendor not in compliance with this provision shall be disqualified from evaluation and award. A Vendor's proposal may be disqualified if its subcontractor and/or supplier engage in any of the foregoing communications during the time that the procurement is active (*i.e.*, the issuance date of the procurement until the date of contract award or cancellation of the procurement). Only those discussions, communications or transmittals of information authorized or initiated by the issuing agency for this RFP or inquiries directed to the purchaser named in this RFP regarding requirements of the RFP (prior to proposal submission) or the status of the award (after submission) are excepted from this provision.

3.3 PROPOSAL EVALUATION PROCESS

Only responsive submissions will be evaluated.

The State will conduct a Two-Step evaluation of Proposals:

Proposals must be received from each Vendor with a dated and signed ATTACHMENT A: COST PROPOSAL submitted in a separate file and not included in Vendor's Technical Proposal per the instructions in this RFP. **Inclusion of any cost information in the Technical Proposal shall constitute sufficient grounds to reject Vendor's proposal.** All required signatures must be by an official who is authorized to bind the firm.

All proposals must be received by the issuing agency not later than the date and time specified in the RFP SCHEDULE Section above, unless modified by Addendum. Vendors are cautioned that this is a request for proposals, not a request to contract,

and the State reserves the unqualified right to reject any and all offers at any time if such rejection is deemed to be in the best interest of the State.

At that date and time specified in the RFP SCHEDULE Section above, unless modified by Addendum, the bid containing a separate file for ATTACHMENT A: COST PROPOSAL, from each responding Vendor will be publicly opened and the name of each Vendor announced publicly. Cost proposal files will remain unopened until a later date.

Upon completion of the Technical Proposal evaluation, the Cost Proposals of those Vendors whose Technical Proposals have been deemed acceptable will be tabulated for total cost and then provided to the Evaluation Committee for review and evaluation. Vendors are cautioned that the Cost Proposals and their components are subject to further evaluation for completeness and correctness and therefore may not be an exact indicator of a Vendor's pricing position. The total cost offered by each Vendor will be tabulated and become a matter of public record at the time of award.

At their sole option, the evaluators may request oral presentations or discussions with any or all Vendors for the purpose of clarification or to amplify the materials presented in any part of the proposal. Vendors are cautioned, however, that the evaluators are not required to request presentations or other clarification—and often do not.

Upon completion of the evaluation process, the State will make award(s) based on the evaluation and post the award(s) to the State's eVP website under the RFP number for this solicitation. Award of a Contract to one Vendor does not mean that the other proposals lacked merit, but that, all factors considered, the selected proposal was deemed most advantageous and represented the best value to the State.

The State reserves the right to negotiate with one or more vendors, or to reject all original offers and negotiate with one or more sources of supply that may be capable of satisfying the requirement, and in either case to require Vendor to submit a Best and Final Offer (BAFO) based on discussions and negotiations with the State.

3.4 EVALUATION CRITERIA

BEST VALUE: "Best Value" procurement methods are authorized by N.C.G.S. §§143-135.9 and 143B-1350(h). The award decision is made based on multiple factors, including: total cost of ownership, meaning the cost of acquiring, operating, maintaining, and supporting a product or service over its projected lifetime; the evaluated technical merit of the Vendor's offer; the Vendor's past performance; and the evaluated probability of performing the specifications stated in the solicitation on time, with high quality, and in a manner that accomplishes the stated business objectives and maintains industry standards compliance. The intent of "Best Value" procurement is to enable Vendors to offer and the Agency to select the most appropriate solution to meet the business objectives defined in the solicitation and to keep all parties focused on the desired outcome of a procurement.

A ranking method of source selection will be utilized in this procurement using evaluation criteria listed in order of importance in the Evaluation Criteria section below to allow the State to award this RFP to the Vendor(s) providing the Best Value and recognizing that Best Value may result in award other than the lowest price or highest technically qualified offer. By using this method, the overall ranking may be adjusted up or down when considered with, or traded-off against, other non-price factors.

EVALUATION METHOD: Narrative and by consensus of the evaluating committee, explaining the strengths and weaknesses of each proposal and why the recommended awardee(s) provide the best value to the State.

All qualified proposals will be evaluated, and award made based on considering the following criteria listed in descending order of importance, to result in an award most advantageous to the State:

1. Technical Approach to meeting the scope of work - Vendor's Technical Proposal addressing each requirement in Section 5.3.
2. Cost for providing the services - ATTACHMENT A: COST PROPOSAL

3.5 PERFORMANCE OUTSIDE THE UNITED STATES

Vendor shall complete ATTACHMENT F: LOCATION OF WORKERS UTILIZED BY VENDOR. In addition to any other evaluation criteria identified in this RFP, the State may also consider, for purposes of evaluating proposed or actual contract performance outside of the United States, how that performance may affect the following factors to ensure that any award will be in the best interest of the State:

- a) Total cost to the State
- b) Level of quality provided by the Vendor
- c) Process and performance capability across multiple jurisdictions
- d) Protection of the State's information and intellectual property
- e) Availability of pertinent skills
- f) Ability to understand the State's business requirements and internal operational culture
- g) Particular risk factors such as the security of the State's information technology
- h) Relations with citizens and employees
- i) Contract enforcement jurisdictional issues

3.6 INTERPRETATION OF TERMS AND PHRASES

This RFP serves two functions: (1) to advise potential Vendors of the parameters of the solution being sought by the State; and (2) to provide (together with other specified documents) the terms of the Contract resulting from this procurement. The use of phrases such as "shall," "must," and "requirements" are intended to create enforceable contract conditions. In determining whether proposals should be evaluated or rejected, the State will take into consideration the degree to which Vendors have proposed or failed to propose solutions that will satisfy the State's needs as described in the RFP. Except as specifically stated in the RFP, no one requirement shall automatically disqualify a Vendor from consideration. However, failure to comply with any single requirement may result in the State exercising its discretion to reject a proposal in its entirety.

4.0 REQUIREMENTS

This Section lists the requirements related to this RFP. By submitting a proposal, the Vendor agrees to meet all stated requirements in this Section as well as any other specifications, requirements, and terms and conditions stated in this RFP. If a Vendor is unclear about a requirement or specification, or believes a change to a requirement would allow for the State to receive a better proposal, the Vendor is urged to submit these items in the form of a question during the question and answer period in accordance with the Proposal Questions Section above.

4.1 PRICING

Proposal price shall constitute the total cost to the State for complete performance in accordance with the requirements and specifications herein, including all applicable charges for handling, transportation, administrative and other similar fees. Complete ATTACHMENT A: COST PROPOSAL and include in Vendor's proposal as a separate and distinct file. The pricing provided in ATTACHMENT A, or resulting from any negotiations, is incorporated herein and shall become part of any resulting Contract.

Vendor's ATTACHMENT A must itemize the amount expected to be billed for the audit services, describe the billing arrangements, and contain a maximum not to exceed amount for the total term of the contract.

4.2 INVOICES

Vendor shall invoice the Purchasing Agency. The standard format for invoicing shall be Single Invoices meaning that the Vendor shall provide the Purchasing Agency with an invoice for each order. Invoices shall include detailed information to allow Purchasing Agency to verify pricing at point of receipt matches the correct price from the original date of order. The following shall be included on all invoices:

Vendor must submit one monthly invoice within fifteen (15) calendar days following the end of each month in which work was performed. Invoices must be submitted to Gaston College's Accounts Payable Department's email (accountspayable@gaston.edu) with a copy to the Chief Financial Officer (whiteman.mike@gaston.edu). Invoices shall be on the Vendor's official letterhead stationery and must be identified by a unique invoice number. All required invoice backup reports and spreadsheets must also be

provided in electronic format. Each project must be invoiced separately. Invoices must include an accurate description of the work for which the invoice is being submitted, the invoice date, the period of time covered, the amount of fees due to the Vendor and the original signature of the Vendor's project manager.

INVOICES MAY NOT BE PAID UNTIL AN INSPECTION HAS OCCURRED AND THE GOODS OR SERVICES ACCEPTED.

4.3 FINANCIAL STABILITY

As a condition of contract award, the Vendor must certify that it has the financial capacity to perform and to continue to perform its obligations under the Contract; that Vendor has no constructive or actual knowledge of an actual or potential legal proceeding being brought against Vendor that could materially adversely affect performance of this Contract; and that entering into this Contract is not prohibited by any contract, or order by any court of competent jurisdiction.

Each Vendor shall certify it is financially stable by completing ATTACHMENT G: CERTIFICATION OF FINANCIAL CONDITION. The State is requiring this certification to minimize potential issues from contracting with a Vendor that is financially unstable. From the date of the Certification to the expiration of the Contract, the Vendor shall notify the State within thirty (30) days of any occurrence or condition that materially alters the truth of any statement made in this Certification. The Contract Manager may require annual recertification of the Vendor's financial stability.

4.4 HUB PARTICIPATION

Pursuant to North Carolina General Statute G.S. 143-48, it is State policy to encourage and promote the use of small, minority, physically handicapped, and women contractors in purchasing Goods and Services. As such, this RFP will serve to identify those Vendors that are minority owned or have a strategic plan to support the State's Historically Underutilized Business program by meeting or exceeding the goal of 10% utilization of diverse firms as 1st or 2nd tier subcontractors. Vendor shall complete ATTACHMENT D: HUB SUPPLEMENTAL VENDOR INFORMATION.

4.5 VENDOR EXPERIENCE

In Vendor's Technical Approach (Section 5.3), Vendor shall demonstrate experience with public and/or private sector clients with similar or greater size and complexity to the State. Vendor shall provide information as to the qualifications and experience of all executive, managerial, legal, and professional personnel to be assigned to this project and the responsibilities to be assigned to each person.

4.6 REFERENCES

Vendor shall provide three (3) references, using ATTACHMENT E: CUSTOMER REFERENCE FORM, for which it has provided Services of similar size and scope to those proposed herein. The college reserves the right to contact or not contact these references. If the college contacts Vendor references to determine whether the Services provided are substantially similar in scope to those proposed herein and whether Vendor's performance has been satisfactory, the information obtained may be considered in the evaluation of Vendor's proposal.

4.7 BACKGROUND CHECKS

Any personnel or agent of Vendor performing Services under any Contract arising from this RFP may be required to undergo a background check at the expense of the Vendor, if so requested by the State.

4.8 PERSONNEL

Vendor warrants that qualified personnel shall provide Services under this Contract in a professional manner. "Professional manner" means that the personnel performing the Services will possess the skill and competence consistent with the prevailing business standards in the industry. Vendor will serve as the prime contractor under this Contract and shall be responsible for the performance and payment of all subcontractor(s) that may be approved by the State. Names of any third-party Vendors or subcontractors of Vendor may appear for purposes of convenience in Contract documents; and shall not limit Vendor's obligations hereunder. Vendor will retain executive representation for functional and technical expertise as needed in order to incorporate any work by third party subcontractor(s).

Should the Vendor's proposal result in an award, the Vendor shall be required to agree that it will not substitute key personnel assigned to the performance of the Contract without prior written approval by the Contract Lead. Vendor shall further agree that it will notify the Contract Lead of any desired substitution, including the name(s) and references of Vendor's recommended substitute personnel. The State will approve or disapprove the requested substitution in a timely manner. The State may, in its sole discretion, terminate the Services of any person providing Services under this Contract. Upon such termination, the State may request acceptable substitute personnel or terminate the contract Services provided by such personnel.

4.9 VENDOR'S REPRESENTATIONS

If Vendor's Proposal results in an award, Vendor agrees that it will not enter any agreement with a third party that may abridge any rights of the State under the Contract. If any Services, deliverables, functions, or responsibilities not specifically described in this solicitation are required for Vendor's proper performance, provision and delivery of the Service and deliverables under a resulting Contract, or are an inherent part of or necessary sub-task included within such Service, they will be deemed to be implied by and included within the scope of the Contract to the same extent and in the same manner as if specifically described in the Contract. Unless otherwise expressly provided herein, Vendor will furnish all of its own necessary management, supervision, labor, facilities, furniture, computer and telecommunications equipment, software, supplies and materials necessary for the Vendor to provide and deliver the Services and/or other Deliverables.

4.10 AGENCY INSURANCE REQUIREMENTS MODIFICATION

Before entering into a contract with the college, a vendor must meet the college's Certificate of Insurance requirements. The college may, on a case-by-case basis, determine that certain insurance requirements may be adjusted. Prior to award of a contract, the college must be listed as an additional insurer and certificate holder. The insurance requirements set forth in the North Carolina General Terms and Conditions, *Insurance* paragraph, are minimal requirements. Gaston College's Certificate of Insurance requirements are included at ATTACHMENT I.

5.0 SPECIFICATIONS AND SCOPE OF WORK

5.1 GENERAL

All items below are for the financial statements for the year ending June 30, 2025. Statewide accounting policies are established by the Office of the State Controller, and thus, apply to the college. Vendors may access the college's most recent Audited Financial Statements (ATTACHMENT H) to provide context for the scope of work.

5.2 TASKS/DELIVERABLES

- a) Gaston College Financial Statement Audit
 - 1. An audit opinion on the financial statements (GASB based financials).
 - 2. The audit must be conducted in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States.
 - 3. *Note: the fiscal 2024 financial statements were not audited.*
- b) Gaston College Project Specific Yellow Book Audit in accordance with 09 NCAC 03M.
 - 1. State Capital Infrastructure Fund Project
- c) Gaston College Foundation Audit
 - 1. An audit opinion on the financial statements (FASB based financials)
 - 2. The audit must be conducted in accordance with the auditing standards generally accepted in the United States of America.
 - 3. *Note: the fiscal 2024 financial statements were not audited.*
 - 4. Assistance with the preparation of the financial statements
- d) Gaston College Foundation IRS Form 990 preparation
- e) The audit scope will include a determination as to whether the financial statements are presented in accordance with the appropriate accounting principles of the organization (i.e. GASB or FASB). The financial statements must also follow statewide accounting policies, as established by the Office of the State Controller.

- f) Per North Carolina General Statutes subsection 147-64.6D; "Each audit report prepared for a State agency by a Certified Public Accountant shall itemize the number of hours used in conducting the audit and preparing the audit report." For purposes of consistency, this cost disclosure must be presented on the last page and not as the final note in the Notes to the Financial Statement section of the audit report. It must be in the following format:
"This audit required _____ audit hours at a cost of \$ ____." Additional information may be provided in the hours/cost disclosure so long as the above sentence is included.
- g) The Office of State Auditor will be permitted to review the audit documentation for the engagement and such audit documentation will be retained for a period of at least three (3) years after completion, termination, or expiration of the contract, or other record retention requirements set by State Archives of North Carolina in the North Carolina Department of Natural and Cultural Resources.
- h) An electronic copy of all audit reports will be submitted to the Office of the State Auditor at osa.reportssubmission@ncauditor.gov and an additional electronic copy will be submitted to the Office of State Controller. The Office of State Controller's policy on Submission of Audit Reports is available at: <https://www.osc.nc.gov/1054-statewide-accounting-policy-submission-audit-reports>.
- i) Vendor will comply with all applicable report issuance deadlines as listed below:
 - 1. Gaston College – the audit fieldwork to be completed by the end of October, however the timing can be negotiated.
 - 2. Gaston College Foundation – the audit fieldwork deadline is typically October, however the timing can be negotiated; Form 990 in accordance with IRS guidelines.
- j) On-site work for planning and control testing for the audits shall occur in June, however the timing can be negotiated.
- k) Final fieldwork (subject to change based on the Office of the State Controller directives which are typically received in May). The timing below can be negotiated based on vendor schedule.
 - 1. Gaston College fieldwork shall begin in September and end in accordance with the deadlines set by the Office of the State Controller. The issuance of the audit report must be no later than December 31.
 - 2. Gaston College Foundation fieldwork shall occur in September and finish in accordance with deadlines noted above, however the timing can be negotiated.

5.3 TECHNICAL APPROACH

Vendor's proposal shall describe the Vendor's approach to accomplishing the tasks outlined in the Scope of Work section of this RFP. The Vendor's Technical Proposal shall include the following:

- a) Qualifications of key personnel who will perform the audits. Vendor shall provide information as to the qualifications and experience, including citing experience with similar projects, of all executive, managerial, legal, and professional personnel to be assigned to this project.
- b) Vendor shall describe the organizational and operational structure it proposes to utilize for the work described in this RFP including communication method for customer service. Vendor shall identify the responsibilities to be assigned to each person Vendor proposes to staff the work.
- c) Anticipated staff hours to be used in conducting the audit services.
- d) A description of each task and deliverable and the schedule for accomplishing each.
- e) A list of similar clients audited by the firm and the length of time that the firm has audited each client.
- f) The firm's most recent Peer Review Report indicating whether the firm's score was "Pass", "Pass with deficiencies", or "Fail".
- g) A list of all regulatory actions taken against the firm or key personnel with the firm in the last three (3) years and detailed information on any such regulatory actions.

Vendor's Technical Proposal shall not contain any cost information. Inclusion of cost information in Vendor's Technical Proposal shall constitute sufficient grounds to reject Vendor's proposal.

6.0 CONTRACT ADMINISTRATION

All Contract Administration requirements are conditioned on an award resulting from this solicitation. This information is provided for the Vendor's planning purposes.

6.1 CONTRACT MANAGER AND CUSTOMER SERVICE

The Vendor shall be required to designate and make available to the State a contract manager. The contract manager shall be the State's point of contact for Contract related issues and issues concerning performance, progress review, scheduling, and service.

The Vendor shall be required to designate and make available to the State a point of contact for customer service. The customer service point of contact shall be the State's point of contact for customer service-related issues.

6.2 POST AWARD PROJECT REVIEW MEETINGS

The Vendor, at the request of the State, shall be required to meet weekly during the audit period, for Project Review meetings. The purpose of these meetings will be to review project progress reports, discuss Vendor and State performance, address outstanding issues, review problem resolution, provide direction, evaluate continuous improvement and cost saving ideas, and discuss any other pertinent topics.

6.3 CONTINUOUS IMPROVEMENT

The State encourages the Vendor to identify opportunities to reduce the total cost the State. A continuous improvement effort consists of various ways to enhance business efficiencies as performance progresses.

6.4 PERIODIC WEEKLY STATUS REPORTS

The Vendor shall be required to provide Management Reports to the designated Contract Lead on a weekly basis during the period audit work is being performed. This report shall include, at a minimum, information concerning the work accomplished during the reporting period; work to be accomplished during the subsequent reporting period; problems, real or anticipated, and notification of any significant deviation from previously agreed upon work plans and schedules, and any items needed from college personnel to complete the work and/or currently outstanding during the reporting period. These reports shall be well organized and easy to read. The Vendor shall submit these reports electronically using the format required by the college. The Vendor shall submit the reports in a timely manner and on a regular schedule as agreed by the parties.

Within thirty (30) business days of the award of the Contract the Vendor shall submit a final work plan and a sample report, both to the designated Contract Lead for approval.

6.5 ACCEPTANCE OF WORK

Performance of the work and/or delivery of Goods shall be conducted and completed at least in accordance with the Contract requirements and recognized and customarily accepted industry practices. Performance shall be considered complete when the Services or Goods are approved as acceptable by the Contract Administrator.

Acceptance of Vendor's work product shall be based on the following criteria:

Vendor's completion of the tasks and deliverables included in Section 5.0, per Vendor's approved contracted pricing.

The State shall have the obligation to notify Vendor, in writing ten (10) calendar days following completion of such work or delivery of a deliverable described in the Contract that it is not acceptable. The notice shall specify in reasonable detail the reason(s) it is unacceptable. Acceptance by the State shall not be unreasonably withheld; but may be conditioned or delayed as required for reasonable review, evaluation, installation, or testing, as applicable to the work or deliverable. Final acceptance is expressly conditioned upon completion of all applicable assessment procedures. Should the work or deliverables fail to meet any

specifications, acceptance criteria or otherwise fail to conform to the Contract, the State may exercise any and all rights hereunder, including, for Goods deliverables, such rights provided by the Uniform Commercial Code, as adopted in North Carolina.

6.6 TRANSITION ASSISTANCE

If a Contract results from this solicitation, and the Contract is not renewed at the end of the last active term, or is canceled prior to its expiration, for any reason, Vendor shall provide transition assistance to the State, at the option of the State, for up to three (3) months to allow for the expired or canceled portion of the Services to continue without interruption or adverse effect, and to facilitate the orderly transfer of such Services to the State or its designees. If the State exercises this option, the Parties agree that such transition assistance shall be governed by the terms and conditions of the Contract (notwithstanding this expiration or cancellation), except for those Contract terms or conditions that do not reasonably apply to such transition assistance. The State shall agree to pay Vendor for any resources utilized in performing such transition assistance at the most current rates provided by the Contract for performance of the Services or other resources utilized.

6.7 DISPUTE RESOLUTION

During the performance of the Contract, the parties agree that it is in their mutual interest to resolve disputes informally. Any claims by the Vendor shall be submitted in writing to the State's Contract Manager for resolution. Any claims by the State shall be submitted in writing to the Vendor's Project Manager for resolution. The Parties shall agree to negotiate in good faith and use all reasonable efforts to resolve such dispute(s).

During the time the Parties are attempting to resolve any dispute, each shall proceed diligently to perform their respective duties and responsibilities under this Contract. The Parties will agree on a reasonable amount of time to resolve a dispute. If a dispute cannot be resolved between the Parties within the agreed upon period, either Party may elect to exercise any other remedies available under the Contract, or at law. This provision, when agreed in the Contract, shall not constitute an agreement by either party to mediate or arbitrate any dispute.

6.8 CONTRACT CHANGES

Contract changes, if any, over the life of the Contract shall be implemented by contract amendments agreed to in writing by the State and Vendor. Amendments to the contract can only be through the contract administrator.

7.0 ATTACHMENTS

****IMPORTANT NOTICE****

RETURN THE REQUIRED ATTACHMENTS A, D, E, F, and G WITH YOUR RESPONSE per the instructions in this RFP. FOLLOW THE LINKS TO ACCESS EACH LINKED ATTACHMENT

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK

ATTACHMENTS BEGIN ON THE FOLLOWING PAGE

ATTACHMENT A: COST PROPOSAL

Per instructions in this RFP, complete and return as Cost Proposal, the pricing information associated with this RFP in the below tables.

Description of Vendor’s billing arrangements:

1st Year (Ending June 30, 2025)

Audit and Tax Preparation Service	2025
Gaston College Financial Statement Audit	\$ _____
Gaston College Project Specific Yellow Book Audit- State Capital infrastructure Fund Project	\$ _____
Gaston College Foundation Financial Statement Audit and Financial Statement Preparation	\$ _____
Gaston College Foundation IRS Form 990 preparation	\$ _____
TOTAL	\$ _____

2nd Year (Ending June 30, 2026-Optional Renewal Period)

Audit and Tax Preparation Service	2026
Gaston College Financial Statement Audit	\$ _____
Gaston College Project Specific Yellow Book Audit- State Capital infrastructure Fund Project	\$ _____
Gaston College Foundation Financial Statement Audit and Financial Statement Preparation	\$ _____
Gaston College Foundation IRS Form 990 preparation	\$ _____
TOTAL	\$ _____

3rd Year (Ending June 30, 2027-Optional Renewal Period)

Audit and Tax Preparation Service	2027
Gaston College Financial Statement Audit	\$_____
Gaston College Project Specific Yellow Book Audit- State Capital infrastructure Fund Project	\$_____
Gaston College Foundation Financial Statement Audit and Financial Statement Preparation	\$_____
Gaston College Foundation IRS Form 990 preparation	\$_____
TOTAL	\$_____

Maximum Not to Exceed Amount for the contract term including optional renewal years	\$_____
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Signature: _____ (authorized representative)	Date: _____
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ATTACHMENT B: INSTRUCTIONS TO VENDORS

The Instructions to Vendors, which are incorporated herein by this reference, may be found here:

<https://ncadmin.nc.gov/formnorth-carolina-instructions-vendors032023/download?attachment>

ATTACHMENT C: NORTH CAROLINA GENERAL TERMS & CONDITIONS

The North Carolina General Terms and Conditions, which are incorporated herein by this reference, may be found here:

<https://www.doa.nc.gov/pc-north-carolina-general-terms-and-conditions-5-2025/open>

ATTACHMENT D: HUB SUPPLEMENTAL VENDOR INFORMATION

Complete and return the Historically Underutilized Businesses (HUB) Vendor Information form, which can be found at the following link:

<https://www.doa.nc.gov/pandc/onlineforms/form-hub-supplemental-vendor-information-9-2021/download>

ATTACHMENT E: CUSTOMER REFERENCE FORM

Complete and return the Customer Reference Form, which can be found at the following link:

<https://ncadmin.nc.gov/media/15503/open>

ATTACHMENT F: LOCATION OF WORKERS UTILIZED BY VENDOR

Complete and return the Location of Workers Utilized by Vendor, which can be found at the following link:

<https://www.doa.nc.gov/pandc/onlineforms/form-location-workers-09-2021/download>

ATTACHMENT G: CERTIFICATION OF FINANCIAL CONDITION

Complete, sign, and return the Certification of Financial Condition, which can be found at the following link:

<https://www.doa.nc.gov/pandc/onlineforms/form-certification-financial-condition-09-2021/download>

ATTACHMENT H: THE COLLEGE'S AUDITED FINANCIAL STATEMENTS

The College's most recent audited financial statements for Gaston College and WTVI are located at the following links:

<http://www.gaston.edu/about-us/wp-content/uploads/sites/4/2025/04/Gaston-College-2023-Audited-Financial-Statements.pdf>

ATTACHMENT I: THE COLLEGE'S CERTIFICATE OF INSURANCE REQUIREMENTS

Insurance Requirements		
Commercial General Liability (CGL) – (occurrence form) coverage not less than:	\$3,000,000	General Aggregate*
	\$3,000,000	Products and Completed Operations Aggregate
	\$1,000,000	Each Occurrence
	*Including contractual liability, waiver of subrogation, primary & non-contributory.	
	Schedule of Endorsements must be provided	
	GL Policy Number must be listed	
Automobile Liability – Required for all Owned Autos <i>or</i> must provide 'Hired & Non-Owned Auto' coverage:	\$1,000,000	Combined Single Limit*
	OR	
	\$1,000,000	Bodily Injury per Accident
	\$1,000,000	Bodily Injury per Person
	\$1,000,000	Property Damage
	*Including waiver of subrogation in favor of Gaston College	
Umbrella Liability – Additional coverage that can be combined to meet requirements	\$10,000,000	Per occurrence
	\$10,000,000	Aggregate
Workers' Compensation	State Statutory Limits*	
	Employer Liability	\$500,000 Each Accident*
		\$500,000 Disease Policy Limit
		\$500,000 Disease Each Employee
	*Including waiver of subrogation in favor of Gaston College	
Additional Insured – Gaston College (Attach Additional Insured Endorsement evidencing coverage of <u>Ongoing Operations and Completed Operations</u> for the additional insured)	– Coverage must be primary and non-contributory above any other insurance Gaston College may carry. – Waiver of Subrogation on all policies in favor of Gaston College – Make subcontractor's insurance primary	
Professional Liability (Errors and Omissions) —if professional services are being provided	\$1,000,000	Per Occurrence / \$5,000,000 Aggregate
Cyber Liability	\$5,000,000	Per Occurrence
	*Including information security & privacy liability	

- 1) Gaston College needs to be listed as the **Additional Insured**:
 - a. Gaston College (Attach Additional Insured Endorsement evidencing coverage of *Ongoing Operations and Completed Operations* for the additional insured)
 - Coverage must be primary and non-contributory above any other insurance Gaston College may carry
 - Waiver of Subrogation on all policies in favor of Gaston College
 - Make subcontractor's insurance primary

- 2) Gaston College needs to be listed as the **Certificate Holder**: Gaston College

201 Highway 321 South

- 3) Gaston College requires a COI which shows **General Liability, Workers' Compensation, Automobile Liability** and **Umbrella Liability** coverages.
(The minimum coverages accepted are listed for each.)
- a. Enterprise Risk Management *may* opt to waive the requirements for Automobile Liability or the Workers' Compensation—depending on the scope and scale of the job or event.
 - b. Enterprise Risk Management *may* opt to waive the requirements for Umbrella Liability in addition to the GL—depending on the GL coverage as well as the scope and scale of the job or event.
- 4) Carrier and effective/expiration date must be shown on all coverages listed on COI.
- 5) If a service is being rendered, Enterprise Risk Management will need to see proof of **Professional Liability**.
- 6) If the service being rendered involves waste removal of any kind, Enterprise Risk Management needs to see **Pollution Liability** as well as **Transportation Liability**.
- 7) If any products and/or services related to information technology (including hardware and/or software) are provided to Gaston College, **Cyber Liability** will be required. Additionally, network security liability arising from the unauthorized access to, use of, or tampering with computer systems, including hacker attacks or inability of an authorized third party to gain access to your services, including denial of service, unless caused by a mechanical or electrical failure.
- 8) There may be instances where Enterprise Risk Management will require additional insurance and/or coverages based on the service(s) provided.

***** Failure to Return the Required Attachments May Eliminate
Your Response from Further Consideration *****