

STATE OF NORTH CAROLINA

Guilford Technical Community College

Request for Proposal #: 99-JD24006

Financial Audit & Tax Services

Date of Issue: Friday, March 21, 2025

Proposal Opening Date: April 10, 2025

At 3:00PM ET

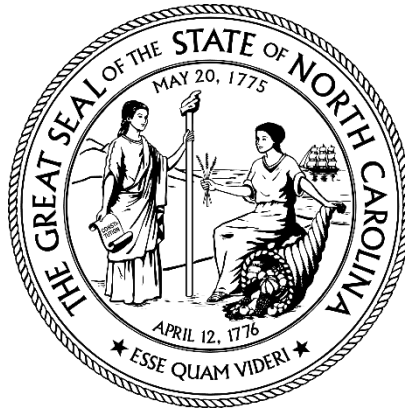
Direct all inquiries concerning this RFP to:

Jamie Doom

Senior Buyer

Email: jedoom@gtcc.edu

Phone: 336-334-4822 x 50311



STATE OF NORTH CAROLINA

Request for Proposal

99-JD24006

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>

STATE OF NORTH CAROLINA

Guilford Technical Community College

Refer <u>ALL</u> Inquiries regarding this RFP to: Jamie Doom, Senior Buyer	Request for Proposal #: 99-JD24006
Contract Type: Open Market	Proposals will be publicly opened: April 10, 2025, at 3:00PM ET
Requisition No.: PR12818136	Commodity No.: 841116
	Description: Auditing & Tax Services

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:

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 Guilford Technical Community College)

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1.0 PURPOSE AND BACKGROUND

Guilford Technical Community College (GTCC) was established in 1958 and is one of NC's largest community colleges. GTCC is a comprehensive public two-year college serving approximately 30,000 community residents annually and has approximately 1,500 full and part-time employees in Guilford County. GTCC offers a broad range of college- transfer, associate, and technical degree programs. The College utilizes Colleague by Ellucian as its accounting software. GTCC is accredited by the Southern Association of Colleges and Schools Commission on Colleges. GTCC was reaffirmed in 2015. GTCC is part of North Carolina's Community College System (NCCCS), which includes 58 community colleges across the State. As a member of the NCCCS, GTCC is required to submit an Annual Comprehensive Financial Report (ACFR) to the Office of the State Controller. GTCC's financial year end is June 30. It is preferred that the audit be completed prior to December 15. 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).

Guilford Technical Community College (GTCC) is seeking proposals for financial audit services and Yellow Book compliance audit for the College, and financial audit and tax services for its related entities for the fiscal year ending June 30, 2025. Firms may submit proposals for just the college (GTCC), just the related entities, or both.

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

1.1 CONTRACT TERM

The Contract shall have an initial term of one (1) year, beginning on the date of final Contract execution (the "Effective Date"). The Vendor shall begin work under the Contract on the earlier of May 15, 2025, or the Effective Date.

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 ninety (90) 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 does not apply to this solicitation. Paragraph entitled ELECTRONIC PROCUREMENT subsections (d) and (e) of the North Carolina General Terms and Conditions do not apply to this solicitation.

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	March 21, 2025
Submit Written Questions	Vendor	March 27, 2025
Provide Response to Questions	State	April 3, 2025
Submit Proposals	Vendor	April 10, 2025, at 3:00PM ET
Contract Award	State	TBD
Send to Office of the State Auditor for Approval	State	TBD
Contract Effective Date	State	TBD

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 jedoom@qtcc.edu by the date and time specified above. Vendors should enter "RFP # 99-JD24006 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>.

If confidential and proprietary information is included in the proposal, also submit one (1) signed, REDACTED copy of the 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.

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.

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 should 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 should include the following items and attachments, which should be arranged in the following order:

- a) Completed and signed version of all EXECUTION PAGES, along with the body of the RFP.
- b) Signed receipt pages of any addenda released in conjunction with this RFP, if required to be returned.
- c) Vendor's Proposal addressing all Specifications of this RFP.
- d) Completed version of ATTACHMENT A: PRICING
- e) Completed version of ATTACHMENT D: HUB SUPPLEMENTAL VENDOR INFORMATION
- f) Completed version of ATTACHMENT E: CUSTOMER REFERENCE FORM
- g) Completed version of ATTACHMENT F: LOCATION OF WORKERS UTILIZED BY VENDOR
- h) Completed and signed version of ATTACHMENT G: CERTIFICATION OF FINANCIAL CONDITION

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.

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 multiple Vendors, 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 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 will be received from each Vendor as **two separate volumes - the Technical Proposal and the Cost Proposal**. Both proposals (Technical and Cost) shall be signed and dated by an official authorized to bind the firm. Unsigned proposals **will not** be considered.

NOTE: *No technical information shall be contained in the cost proposal. No cost information shall be contained in the technical proposal. Inclusion of any cost information in the technical proposal and/or any technical information in the cost proposal shall constitute sufficient grounds to reject Vendor's proposal.*

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 package containing the technical proposals from each responding Vendor will be publicly opened and the name of each Vendor announced publicly. A notation will also be made regarding whether a separate sealed cost proposal has been received. Cost proposals will be placed in safekeeping until opened at a later date.

Upon completion of the technical evaluation, the cost proposals of those Vendors whose technical proposals have been deemed acceptable will be publicly opened. The total cost offered by each Vendor will be tabulated and become a matter of public record. Interested parties are cautioned that these costs 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.

If negotiation is anticipated under 01 NCAC 05B.0503, pricing may not be public until 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

In addition to the general criteria in G.S. 143-52 which may or may not be relevant to this RFP, all qualified proposals will be evaluated, and award made based on considering the following criteria, to result in an award most advantageous to the State:

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.

EVALUTION 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. Vendor Project Organization (Section 5.4)
2. Vendor Technical Approach (Section 5.5)
3. Vendor Experience (Section 4.5)
4. References (Section 4.6, Attachment E)
5. Cost Proposal (Section 4.1, Attachment A)

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: PRICING FORM and include in Vendor's proposal. The pricing provided in ATTACHMENT A, or resulting from any negotiations, is incorporated herein and shall become part of any resulting Contract.

4.2 INVOICES

Vendor shall invoice the Purchasing Agency. 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.

- a) The Vendor should submit one monthly invoice within fifteen (15) calendar days following the end of each month in which work was performed or as negotiated prior to starting audit.
- b) Invoices must be submitted to the following address if mailed: PO Box 309, Jamestown, NC 27282; or may be submitted electronically.
- c) 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 entity in which is being serviced.
- d) Vendor may bill up to 75% of the total fee prior to the submission of the final financial statements, including an audit opinion. The final 25% may be billed upon approval of the audit.

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 its Proposal, 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, including resumes citing experience with similar projects and the responsibilities to be assigned to each person.

Vendor shall respond to each of the following questions. Vendors are requested to keep responses concise and relevant and should not include generic marketing materials. Responses will be reviewed as part of the evaluation process.

Questions	Answer	Years of Experience
1. Do you have experience with NC Community College Audits?	<input type="checkbox"/> YES <input type="checkbox"/> NO	_____
2. Do you have experience with Ellucian Colleague?	<input type="checkbox"/> YES <input type="checkbox"/> NO	_____
3. Do you have experience with MS Dynamics GP or MS Dynamics BC?	<input type="checkbox"/> YES <input type="checkbox"/> NO	_____
4. Do you have experience with EAGLE?	<input type="checkbox"/> YES <input type="checkbox"/> NO	_____
5. Are you a CPA firm licensed to perform audits in NC?	<input type="checkbox"/> YES <input type="checkbox"/> NO	_____
6. Do you have experience with providing audit and tax services for higher education foundations?	<input type="checkbox"/> YES <input type="checkbox"/> NO	_____
7. Do you have experience with providing audit and tax services for non-profit entities?	<input type="checkbox"/> YES <input type="checkbox"/> NO	_____

4.6 REFERENCES

Vendor shall provide at least three (3) references, using ATTACHMENT E: CUSTOMER REFERENCE FORM, for which it has provided Services of similar size and scope, completed within the past twelve (12) months, to those proposed herein. References should include peer review. The State may contact these users 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 shall be considered in the evaluation of the 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 Manager. Vendor shall further agree that it will notify the Contract Manager 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

A. Default Insurance Coverage from the General Terms and Conditions applicable to this Solicitation:

- ☐ Small Purchases
- ☒ Contract value in excess of the Small Purchase threshold, but up to \$1,000,000.00
- ☐ Contract value in excess of \$1,000,000.00

B. The Purchasing Agency has conducted a risk assessment and determined that certain default coverage provisions in the North Carolina General Terms and Conditions, paragraph entitled *Insurance*, should be increased from the minimums stated. Increased or additional insurance coverage amounts for this Solicitation are as follows. Coverages not changed here remain as stated in the General Terms and Conditions.

a)	<u>Employer’s Liability</u>	Statutory Limits	
b)	<u>Commercial General Liability</u>	\$ 1,000,000.00	Combined Single Limit
c)	<u>Automobile</u>	\$ 1,000,000.00	Bodily injury and property damage
		\$ 1,000,000.00	Uninsured/under insured motorist
		\$ 1,000,000.00	Medical payment

5.0 SPECIFICATIONS AND SCOPE OF WORK

5.1 GTCC & RELATED ENTITIES BACKGROUND AND GENERAL AUDIT INFORMATION

- 1) GTCC Information
 - a. GTCC was established in 1958 and is one of NC’s largest community colleges. GTCC is a comprehensive public two-year college serving approximately 30,000 community residents annually and has approximately 1,500 full and part-time employees in Guilford County. GTCC offers a broad range of college-transfer, associate, and technical degree programs. The College utilizes Colleague by Ellucian as its accounting software. GTCC is accredited by the Southern Association of Colleges and Schools Commission on Colleges. GTCC was reaffirmed in 2015.
 - b. GTCC is part of North Carolina’s Community College System (NCCCS), which includes 58 community colleges across the State. As a member of the NCCCS, GTCC is required to submit an Annual Comprehensive Financial Report (ACFR) to the Office of the State Controller. GTCC’s financial year end is June 30. It is preferred that the audit be completed prior to December 15. 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).

- c. All proposals for the College audit must comply with NC General Statute 147-64.7(b)(2) and must be submitted to and approved by the Office of State Auditor prior to award.
- d. Compliance audit – the College is the recipient of State Capital Infrastructure Funds for several construction projects. A requirement of these grants is an annual compliance audit (Yellow Book).

2) Other Items of Note Specific to the GTCC Audit

a. Sources of Funds

GTCC is funded primarily by appropriations from state and county. Additionally, the College has institutional funds that include grant funds, agency funds and proprietary funds. All financial records are kept on a fund basis.

b. Grants

GTCC is a recipient of various grants including federal student aid (Pell and Direct Loans) as well as several grants from public sources.

- c. GTCC underwent a program review by the Department of Education related to its Pell and Direct Loan programs in 2014. There were no material findings.

https://studentaid.gov/sites/default/files/fsawg/datacenter/library/FPRD/GuilfordTechnicalCC_NC_004838_08262014_FPRD.pdf

- d. The North Carolina Office of State Auditor performed a Federal Compliance Audit in 2023. There were no findings.

<https://www.auditor.nc.gov/documents/reports/financial/fsa-2023-6838>

e. Internal Controls

GTCC has implemented NC's Enhancing Accountability in Government through Leadership and Education (EAGLE) program as required. All documentation including narratives and testing results will be available to the selected auditor for use as they determine appropriate.

f. Staff

There has been no material change in key staff/management positions related to financial reporting.

g. Changes since last audit

At this time, there have been no major changes since the last audit. This includes no new types of transactions, changes in facilities, equipment or computer software, or claims. No major changes are expected through FYE 2027.

h. Prior year audit(s) for last five (5) years

From fiscal years 2019 through 2021 the college was audited by Lovell-Smit & Associates, PLLC. Sharpe Patel, PLLC audited the college for fiscal years 2022 through 2024. Billable hours are estimated to be 250. The link to the 2024 financial audit is:
<https://www.gtcc.edu/about/administration/index.php>

3) Related Entities Information

- a. All related entities are organized as nonprofit entities. One entity is a subsidiary of another and is classified as a taxable nonprofit. All entities will have their financial statements audited according to FASB standards. Pursuant to North Carolina General Statute 115D-7, an annual audit is required of all related entities of GTCC.

- b. The audits for the two (2) related entities should be completed prior to the beginning of fieldwork for the college audit.

- c. Blended Component Unit

GTCC Innovative Resources Corporation (GIRC) was formed in 2012. It is classified as a 501(c)(3) organization (supporting organization) by the IRS. GIRC'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. GIRC has a wholly owned subsidiary, GTCC Corporation for Creativity and Commerce (GC3), incorporated in 2020. This entity is organized as a NC non-profit entity, but charitable tax status was not requested. As such, this entity will pay taxes like a C-corporation. For financial statement purposes, this entity will be consolidated with its parent, GIRC. However, for tax purposes, this entity will file separate tax returns.

Because the College has operational responsibility for GIRC (and subsidiary) and GIRC's sole purpose is to benefit Guilford Technical Community College, its financial statements are blended with those of the College. Net Assets of this consolidated corporation are \$1,281,636 as of June 30, 2024 (audited).

- d. Discretely Presented Component Unit

Guilford Technical Community College Foundation, Inc. (Foundation) was formed in 1966 as a legally separate, 501(c)(3) nonprofit corporation. The Foundation 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 considered a component unit of the College and is reported in separate financial statements because of the difference in its reporting model. Net Assets of this corporation are \$19,534,048 as of June 30, 2024 (audited).

4) Other Items of Note Specific to the Related Entities Audit & Tax Services

- a. General - There have been no findings on any audit report for these organizations in over ten (10) years.
- b. Prior year audit(s) for last five (5) years

From fiscal years 2019 through 2021 the related entities were audited by Lovell-Smit & Associates, PLLC. Sharpe Patel, PLLC audited the related entities for fiscal years 2022 through 2024. Billable hours are estimated as follows:

- i. GIRC – 98 hours
- ii. Foundation – 160 hours

- c. Taxes

- i. GIRC operates multiple projects within the organization including the Center for Creative and Performing Arts (CCPA), an instruction/consulting project and a testing/assessment center project. A form 990 (and associated North Carolina filings) are required as part of the tax services.
- ii. GC3 is currently operating the Conference Center at GTCC. This entity, although organized as a nonprofit, does not have charitable status and files form 1120 and associated North Carolina filings which are required as part of the tax services.
- iii. The Foundation is required to file form 990 and associated North Carolina tax filings that are required as part of the tax services.
- d. Although no changes to this are anticipated, additional filings could become necessary if activities change.
- e. All tax filings are to be submitted electronically if possible.

f. Staff

There has been no material change in key staff/management positions related to financial reporting.

g. Changes since last audit

At this time, there have been no major changes since the last audit. This includes no new types of transactions, computer software, or claims. However, it is anticipated that between 2025 and 2027, the software used for the nonprofits (Microsoft Dynamics GP) will be converted to Microsoft Dynamics BC. No other major changes are expected through FYE 2027.

5.2 OBJECTIVES FOR GTCC AUDIT

All items listed below are for the financial statements for the year ending June 30, 2025, and may be subject to change if the contract is renewed.

1) Deliverables

- a. An audit opinion on GTCC consolidated financial statements (GASB based financials) (A-133 audit report is not needed). The audit should determine if the financial statements present fairly the financial position, results of operations and cash flows in accordance with GAAP and whether GTCC has complied with the laws and regulations for those transactions and events that have a material effect on the financial statements. Financial statements are to be presented in a format provided by the Office of the State Controller.

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. Statewide accounting policies are established by the North Carolina Office of the State Controller.

- b. Compliance audit for the State Capital Infrastructure Fund (SCIF) grants.

2) The timing for onsite work for planning and control testing may be negotiated.

3) The timing for onsite work for fieldwork may be negotiated but cannot begin prior to October 1 of each year.

4) Due Date

- a. Audit opinion on GTCC's consolidated financial statement issued by December 15 of each year.

5) Other Required Contract Provisions

- a. Pursuant to North Carolina General Statute 147-64.6D, each audit report prepared for a State agency by a Certified Public Accountant (CPA) shall itemize the number of hours used in conducting the audit and in preparation of the audit report and the total cost of conducting the audit and preparing the audit report.
- b. Attendance at an exit conference to present the results of the audit.
- c. Additional hard copies for GTCC use, as needed.
- d. Electronic version of audit sent to GTCC for publication on its website.

6) Additional Required Contract Provisions from the North Carolina Office of the State Auditor

- a. The financial statements will be audited in accordance with the auditing standards generally accepted in the United States of America. If the organization spends more than \$500,000 in combined federal and/or state financial assistance (e.g. contracts and grants), the audit must also be conducted in accordance with the standards applicable to financial audits contained in the Government Auditing standards, issued by the Comptroller General of the United States.
- b. The audit scope will include a determination as to whether the financial statements are presented in accordance with the appropriate accounting principles for the organization (i.e. GASB or FASB). The contract

shall also acknowledge that statewide accounting policies are established by the Office of the State Controller, and thus, apply to the organization.

- c. Audit contracts will include the requirement from North Carolina General Statute 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 in preparation of the audit report and the total cost of 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 and a cost of \$ _____."

Additional information may be provided in the hours/cost disclosure so long as the above sentence is included.

- d. The Office of the 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.
- e. The audit firm will be required to send one (1) electronic copy of all audit reports will be submitted to the Office of the State Auditor and an additional electronic copy will be submitted to the Office of the State Controller (hard copies are not required).
- f. Audit contracts will specify all applicable report issuance deadlines.
 - i. If the Office of the State Auditor needs the report to support the opinion rendered in the Comprehensive Annual Financial Report or another audit report, the affected organization will be informed on an individual basis of this fact and of the required reporting deadlines.
 - ii. The Office of the State Controller's policy on Submission of Audit Reports is available at: <https://www.osc.nc.gov/1054-statewide-accounting-policy-submission-audit-report>

5.3 OBJECTIVES FOR GTCC RELATED ENTITIES AUDIT & TAX SERVICES

All items listed below are for the financial statements for the year ending June 30, 2025, and may be subject to change if the contract is renewed.

1) Deliverables

An audit opinion on consolidated financial statements (FASB based financials). The audit should determine if the financial statements present fairly the financial position, results of operations and cash flows in accordance with GAAP and whether the specific related entity has complied with the laws and regulations for those transactions and events that have a material effect on the financial statements.

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.

- 2) The timing for onsite work for planning and control testing may be negotiated.
- 3) The timing for onsite work for fieldwork may be negotiated.
- 4) Audit opinions for the financial statements for each entity is as follows:
 - a. GIRC (and Subsidiary): Audit opinion and final statements due by August 15 each year
 - b. Foundation: Audit opinion and final statements due by September 5 each year
- 5) Tax filings for each entity are due by November 15 each year with the exception of GC3 which is required by October 15 each year. We request that extensions only be requested after discussion with GTCC staff and only in the event of unexpected circumstances.

6) Other Required Contract Provisions:

- a. Attendance at an exit conference per entity, if requested, to present the results of the audit.
- b. Up to twelve (12) additional hard copies for GTCC and related entity use.
- c. In addition to hard copies, electronic versions of the audits and all related tax filings are required.

5.4 PROJECT ORGANIZATION

Vendor shall describe the organizational and operational structure it proposes to utilize for the work described in this RFP and identify the responsibilities to be assigned to each person Vendor proposes to staff the work.

5.5 TECHNICAL APPROACH

Vendor's proposal shall include, in narrative, outline, and/or graph form the Vendor's approach to accomplishing the tasks outlined in the Scope of Work section of this RFP. A description of each task and deliverable and the schedule for accomplishing each task/deliverable, through the completion of work shall be included.

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.

Contract Manager for GTCC and Related Entities	
Name:	Kathi Riffe
Office Phone #:	336-334-4822 ext. 50457
Email:	klriffe@gtcc.edu

6.1 CONTRACT MANAGER AND CUSTOMER SERVICE

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

Contract Manager Point of Contact	
Name:	
Office Phone #:	
Email:	

6.2 POST AWARD PROJECT REVIEW MEETINGS

The Vendor, at the request of the State, shall be required to meet periodically with the State 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 STATUS REPORTS

The Vendor shall be required to provide reports to the designated Contract Lead on a as-needed basis. These reports 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. These reports shall be well organized and easy to read. The Vendor shall submit these reports electronically using the format required by the Purchasing Agency. The Vendor shall submit the reports in a timely manner and on a regular schedule as agreed by the parties.

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.

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 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.

6.7 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 made through the contract administrator.

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7.0 ATTACHMENTS

ATTACHMENT A: COST PROPOSAL

Complete and return the Pricing associated with this RFP, which can be found in the tables below:

Note Fiscal Years ending in 26 and 27, are optional renewals, subject to State notice of renewal.

Cost details and breakdowns to be included in the Cost Proposal

Entity & Service	Pricing for Fiscal Year Ending		
GTCC			
	06/30/2025	06/30/2026	06/30/2027
Financial Audit			
Compliance Audit			
Total Cost			

Entity & Service	Pricing for Fiscal Year Ending		
GTCC Foundation			
	06/30/2025	06/30/2026	06/30/2027
Financial Audit			
Tax Services			
Total Cost			

Entity & Service	Pricing for Fiscal Year Ending		
GIRC and GC3			
	06/30/2025	06/30/2026	06/30/2027
Financial Audit (consolidated)			
Tax Services – GIRC			
Tax Services – GC3			
Total Cost			

****IMPORTANT NOTICE****

RETURN THE REQUIRED ATTACHMENTS WITH YOUR RESPONSE
FOLLOW THE LINKS TO ACCESS EACH ATTACHMENT

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/form-north-carolina-general-terms-and-conditions-11-2023/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://www.doa.nc.gov/pc-formcustomerreferencetemplate092021-attachment-epdf/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>

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