



REQUEST FOR PROPOSAL

Independent Audit and Accounting Support Services

Fiscal Years Ending June 30, 2026 through June 30, 2028

Schedule of Events:

Request for Proposal Issue Date	6/5/2025
Proposers Deadline to Submit Written Questions	6/10/2025 at 2 pm PST
AS Response to Written Questions	6/13/2025
Deadline for Submission of Proposals	8/15/2025 at 2 pm PST
Notice of Intent to Award	10/17/2025
Contract Award	10/27/2025
Commencement of Services	Upon Contract Execution

Questions regarding the RFP must be submitted via email to ktleach@csuchico.edu by the "Deadline to Submit Written Questions" as reference above in the Schedule of Events.

The dates in the Schedule of Events, including after the receipt of submission of proposals may be adjusted by the Associated Students upon advance written notice via email.

Proposers shall submit a complete response to all requirements and specifications set forth in the RFP.

IMPORTANT: The Proposal is to be submitted via email to ktleach@csuchico.edu. Submission of Proposal by fax, hard copy, or other methods will NOT be accepted. Proposals received after the date and time specified in the Schedule of Events will be rejected.

RFP SECTIONS

Section 1	Purpose, Overview, and Term
Section 2	Scope of Services
Section 3	Bidder Qualifications/Requirements
Section 4	Instructions, Content, and Format
Section 5	Evaluation and Selection Criteria

APPENDICIES

Appendix A	CSU Chancellor's Office Qualifications Review Questionnaire
Appendix B	Summary of Indemnity and Insurance Requirements
Appendix C	Solicitation Provisions
Appendix D	Proposal Certification

SECTION 1 – PURPOSE, OVERVIEW, AND TERM

1.1 PURPOSE

The purpose of this Request for Proposal (RFP) is to solicit proposals from qualified and experienced independent Certified Public Accountants, licensed in the State of California to perform specified financial compliance and auditing functions in accordance with the specification in this RFP.

1.2 OVERVIEW

The Associated Students of CSU, Chico (AS) is an auxiliary of California State University, Chico. As an auxiliary the AS has the exclusive purpose to provide designated support services to the University. The AS is a qualified IRS Section 501(c)(3) tax-exempt charitable organization, chartered under the non-profit for public benefit laws of the State of California and authorized by the California Education Code, Section 89900 et seq.

The AS operates the student store, dining services, recreation center, student union building, administers the student union and activity fee programming funds, and administers campus programs. In addition, the AS operates the Child Development Laboratory which receives funding from student activity fees, grants from the California Department of Education, the California Department of Social Services and other funding sources. The AS has assets totaling approximately \$30 million and annual revenues totaling approximately \$21 million. The associated Students employs approximately 125 benefited and 450 part-time non-benefited employees.

1.3 TERM

It is the intent of the AS to award the successful respondent an initial three-year engagement with the option to renew for an additional three years. The engagement is contingent upon meeting the qualifications outlined below

SECTION 2 – SCOPE OF SERVICES

2.1 PERIOD OF AUDIT

The initial audit will cover fiscal years July 1, 2026 to June 30 2028.

2.2 BASIC AUDIT SERVICES

The audits shall be conducted in accordance with generally accepted auditing standards and shall conform to the Government Auditing Standards issues by the Comptroller General of the United States. The examinations shall also be made in compliance with the laws of the State of California, in particular the California Code of Regulations, Title 5 Section 42400 et. seq. as well as the applicable directives published by the California State University system. The CSU policy governing Auxiliary Organization External Auditor Firms can be found at: <https://www.calstate.edu/csu-system/auxiliary-organizations/Documents/auxiliary-organization-compliance-guide.pdf>.

A separate program-specific audit is required for the Associated Students' Child Development Laboratory (CDL). The CDL's audit shall be performed in accordance with the requirements prescribed in the Contracting Agencies Audit Guidelines, issued by the California Department of Education and the California Department of Social Services.

For each year of the engagement term, the proposal shall include a fee for the preparation of all required federal and state tax returns for a not-for-profit corporation. These forms include but are not limited to Federal Forms 990 and 990-T, and California Forms 199, 109 & FFR-1.

Unintentional errors or omission of CSU Chancellor's Office, State, or Federal requirements for compliance should be communicated by the Deadline for Submission of Written Questions in the Schedule of Events. Exclusion of a compliance standard from a submitted proposal Statement of Services will negatively affect the scoring of the proposal up to rejection of the proposal

2.3 AUDIT REPORT REQUIREMENTS

For each audit performed, the following reports are expected at the completion of the audit in accordance with the California State University (CSU) audit instructions:

- Financial Statements – A report on the examination of the financial statements (including notes), including all accounts and funds. The audit report and the appropriate notes or comments will be prepared by the auditor in accordance with the audit guide for auxiliary organizations.

An additional report will be prepared on the examinations of the financial statements of the CDL in accordance with the specific funding source reporting requirements referenced above.

- CSU Required Supplemental Information
Supplemental schedules, to include auxiliary financial information in the California State University, Chico Financial Statements will be prepared by Associated Students staff. All CSU required supplemental information is to be prepared in GASB reporting format in accordance with guidance provided annually by the CSU Chancellor's Office. Auditor will review the supplemental schedules to ensure they are consistent with CSU guidelines.
- Management Letter – A management letter by the auditor in letter form which may include findings, observations, opinions, comments, or recommendations regarding systems of internal control, accounting systems, compliance with laws, rule or regulations, or any other material matter that may come to the attention of the auditor during the examination.
- Independent Auditor's Report – A report on the fair presentation of the basic financial statement in conformity with accounting principles generally accepted in the United States following the completion of the audit of the financial statements.
- Report to the Board of Directors – A report prepared by the audit firm which may include findings, opinions, comments, or recommendations with regard to systems of internal control, accounting systems, compliance with laws, rules and regulations, or any material matter that may come to the attention of the auditor during the course of the examination. Such findings, observations, opinions, comments, or recommendations shall not be construed as special or additional studies, but shall be limited to those usually associated with such an examination. The supplemental information should also be included in the findings, observations, opinions, comments or recommendations.

2.4 SCHEDULE OF REPORTS

Financial Statements, Supplemental Information, Management Letter, Independent Auditor's Report and Report to the Board of Directors – The auditor shall submit 5 bound copies and 1 electrical file of the Financial Statements including supplemental schedules, reports and Management Letter no later than September 15th following the close of the applicable fiscal year. The auditor shall submit the financial statements for the CDL by November 10th.

2.5 AUDIT ENGAGEMENT AND PRE-AUDIT ACTIVITIES

The following reports for each organization are expected in accordance with the California State University (CSU) audit instructions:

- The audit firm will commit the terms and conditions of the mutually approved audit engagement to a formal Letter of Engagement to be executed by the firm and by the auxiliary organization.
- A pre-audit conference will be held no later than April 15th of each year, to review and set the schedule and particular scope of the audit. The auditor may commence preliminary examinations prior to the year being audited, or at a date

mutually agreeable with the auxiliaries. During the audit, the auditor may be required to meet with various officials to discuss the audit or related matters.

- The audit firm will be required to attend annual training provided by the Chancellor's Office relating to the requirements for the auxiliaries and presentation of data for the inclusion of the auxiliary financial statements within the campus standalone financial statements and in the consolidated CSU financial statements. The audit firm should expect this training to be 4 to 8 hours.

2.6 ADDITIONAL SERVICES

The audit partner or manager shall meet with auxiliary organization's audit committee to discuss the draft audit report and management letter prior to issuing the financial statements.

2.7 METHOD AND BASIS OF COMPENSATION

Proposal shall set forth the hourly rates and the maximum amount of compensation to audit the financial records for each fiscal year. The attendance at all meetings shall be considered as part of the proposal amount. Bidders are free to propose whatever method of compensation would be to the best, mutual advantage of the auxiliary and the Bidder.

2.8 OTHER ACCOUNTING SUPPORT SERVICES

Proposals shall contain provisions to the effect that in the event disclosures in the audit indicate extraordinary circumstances which warrant more intensive and detailed services, the Bidder shall provide in advance all pertinent facts relative to the extraordinary circumstances, together with the Bidder's fee basis for such additional services for approval.

SECTION 3 – BIDDER QUALIFICATIONS/REQUIREMENTS

3.1 GENERAL QUALIFICATIONS AND EXPERIENCE

Given the unique complexities of operating as a California State University auxiliary organization, it is necessary the audit firm selected possess the following proficiencies and experience:

- Experience in auditing 501(c)(3) not-for-profit organizations. Accordingly, the audit firm is required to have at least three existing clients that are 501(c)(3) not-for-profit organizations currently being audited in California, including experience in auditing clients with lines of business similar to the auxiliary organization. Recent audit experience with CSU auxiliary organizations is preferred. The audit experience should be met by the firm's office that will perform the audit, not just the firm as a whole, if the audit firm has multiple offices.
- Proficiency in both Financial Accounting Standards Board (FASB) and Governmental Accounting Standards Board (GASB) accounting and reporting requirements related to both not-for-profit and public universities.
- Possess the qualifications and training to perform the audits in accordance with Government Accounting Standards, issued by the Comptroller General of the United States. The audit firm is required to document how each auditor assigned to the engagement meets the minimum Government Auditing Standards Continuing Professional Education requirements.
- Demonstrate a track record of providing timely, quality financial statement audits for not-for-profit organizations in California. The accounting firm is required to have an external peer review conducted every three years and received a rating of "pass". The audit firm is required to submit the most recent peer review report.

3.2 RESUMES

The proposal must include resumes of key project team members that will be assigned.

3.3 REFERENCES

The accounting firm is required to provide to the auxiliary organizations no fewer than three but preferable five references from current not-for-profit audit clients, including the name of the organization, and contact information for the Chief Financial Officer, Controller, or Director of Finance, total revenues and total assets of the audited organization, and the nature of the services provided by the accounting firm to the not-for-profit organization.

SECTION 4 – INSTRUCTIONS, CONTENT, AND FORMAT

4.1 INSTRUCTIONS

To be considered responsive to this RFP, the bidder shall submit Proposals in the format identified in this section. All requirements and questions in the RFP shall be addressed and all requested data shall be supplied. The auxiliary reserves the right to request additional information to ensure the bidder's competence, number of qualified employees, business organization and financial resources are adequate to perform to requirements.

4.2 DELIVERY OF PROPOSAL

The Proposal must be submitted via email to ktleach@csuchico.edu to no later than the time indicated on the Schedule of Events on page 1. The Bidder is responsible for submitting the Proposal on time. Allow sufficient time to upload all the bid documents. The Proposal must be completely submitted by the specified time in order to avoid disqualification for lateness due to difficulties in submittal. LATE, FAXED, OR MAILED PROPOSALS DIRECTLY TO THE AUXILIARY CONTACT WILL NOT BE ACCEPTED.

4.3 PROPOSAL CONTENT AND FORMAT

The information presented must be furnished in compliance with all RFP requirements/instructions. The information requested and the manner of submission are essential to permit effective evaluation of all proposals on a fair and uniform basis. The AS reserves the right to reject any proposal in which material information requested is not furnished or where indirect or incomplete answers are provided. Proposals should not include elaborate brochures or other presentations beyond that sufficient to present a complete and effective proposal.

Cover Letter

Cover letter must be made in the official name of the firm or individual under which business is conducted (showing an official business address) and must be signed by a person or persons authorized to legally bind the person, partnership, company, or corporation submitting the proposal. The AS reserves the right to reject proposals that are not submitted with an authorized signature.

Proposers shall clearly identify and provide direct contact information for a single point of contact authorized to make all decisions for the Proposer.

The cover letter should state that the Proposer agrees to enter into an agreement under the terms and conditions as prescribed in this RFP and must contain a positive commitment to perform the services and abide by the terms, conditions and provisions described and included in the RFP.

Proposer shall state that the proposed costs, work tasks and services shall remain in effect for a period of 180 days from the time of submission. Do not include any limiting statements that would preclude the proposal from being held as an irrevocable offer for 180 days after the due date for receipt of proposals.

Proposed Staffing and Project Organization/Scope of Work

State the size of the audit firm, nationally and at the local or regional office level, proposing to perform services.

Identify the principal supervisory and management staff, including partners, managers, other supervisors and specialists, who would be assigned to this project. State whether each staff member will be full or part-time and indicate whether each such person is registered or licensed to practice as a Certified Public Accountant in California. Include each staff's experience in auditing not-for-profit organizations including experience with CSU auxiliary organizations, commercial dining operations, fee funded programs, and grant and contract administration.

Include and thoroughly explain the project organization and control measures, including proposed quality assurance plan.

Statement of understanding of the work, descriptions of the audit approach, and illustrations of the procedures to be employed for each of the audits.

Fees

For each of the three fiscal years, the proposal will set forth the hourly rates per personnel type and the maximum amount of compensation to conduct each of the audits. Also include the estimated fee for providing tax preparation services, including the estimated hours and rates by level of staff.

References

For the audit firm's office that will be assigned responsibility for the audit, list three but preferably five references from current not-for-profit audit clients with assignments performed that are similar to services described in this RFP, specifically experience with similar auxiliaries. Provide the name of the organization, contact information for the Chief Financial Officer, Controller, or Director of Finance, total revenues and total assets of the audited organization, and the nature of the services provided by the accounting firm.

CSU Chancellor's Office Qualifications Review Questionnaire

This form (Appendix A) should be completed and signed by authorized signatory.

Proposal Certification Form

This form (Appendix D) should be reviewed and signed by authorized signatory.

SECTION 5 – EVALUATION AND SELECTION CRITERIA

5.1 EVALUATION METHOD

All proposals shall be reviewed to verify the Bidder has met the RFP submission requirements. Proposals that have not followed the rules, do not meet minimum content or requirements and quality standards, conflict with or take unacceptable exceptions to the terms and conditions or are non-responsive to the required responses in this RFP will be eliminated from consideration.

Proposals determined to have met the RFP requirements will be reviewed and evaluated by the AS Team. As a part of this review, the AS may require Bidders to clarify the information submitted. This clarification process may be conducted through written or electronic correspondence or through an interview with the AS Evaluation Team.

Responsive Bidders may be required to give oral presentations as part of the evaluation process. The purpose of presentation is to give finalists an opportunity to demonstrate their understanding of the project requirements, ability to perform the scope of work defined in this RFP and clarify any outstanding issues. It is in the Bidders best interests to submit a thorough and complete proposal and not depend on the presentation process to provide additional information.

The Evaluation Team will make its evaluation based on the criteria below.

5.2 POINT SCORING SCHEDULE

	Evaluation Criteria	Points
A	Qualifications and Experience based on Section 3	35
B	Work Plan submitted in response to Section 2	50
C	Fee Proposal	15
	Total Points:	100

5.3 EVALUATION CRITERIA

Proposals will be reviewed, evaluated, and scored in accordance with the point schedule for all evaluation criteria noted below.

- **Qualifications and Experience** Points: 35

This section will consider and evaluate Bidder's proposed team and ability to meet requirements and for the duration of the project. The Bidder's qualifications shall be evaluated to determine if the Bidder has provided sufficient documentation, that it possesses the required qualifications, and a general overview of the Bidder's qualifications. The Bidder's references will also be considered.

- **Bidder's Work Plan**

Points: 50

This section will consider and evaluate Bidder's demonstrated understanding of project requirements and the detailed conceptional approach and methodology used to respond to the Scope of Services. Bidder shall provide an acknowledgement that by submitting a Proposal, Bidder certifies that all requirements contained in the Scope of Services are met. Bidder shall provide a detailed description of the approach and work plan to be used in response to Section 2 Scope of Services. The detailed work plan shall focus on the methodology used for management and execution of the requested services. Proposals shall contain provisions to the effect that in the event disclosures in the audit indicate extraordinary circumstances which warrant more intensive and detailed services, the Bidder shall provide in advance all pertinent facts relative to the extraordinary circumstances, together with the Bidder's fee basis for such additional services to the Auxiliary Organization's Board of Directors.

- **Fee Proposal**

Points: 15

This section will consider Bidder's pricing model and reasonableness of cost. All costs associated with the services shall be identified on the Cost Sheet.

Qualifications Review Questionnaire for Proposed Audit Firm

Campus Name:	
Component Unit Name:	
Contact Name and Title:	
Email Address:	
Fiscal Year to be Audited:	

Each organization shall submit this written evaluation questionnaire for the proposed external audit firm.

Please mark “X” on the appropriate box and complete the sections required. The list of approved external auditors can be found in the attachments of the [CSU Auxiliary Organizations](#) policy.

“X”	Continuation of the Audit Firm	Section Required
	Component unit is using the same audit firm that passed the qualifications review in prior year and has confirmed that the audit firm has been continuously maintaining the qualification standards for the duration of the audit contract previously approved.	Section I, III, IV
	Component unit is using different audit firm from prior year, but the firm is listed in the Approved External Auditor Firms.	Section I, III, IV
	Component unit is using different audit firm from prior year and the firm is not listed in the Approved External Auditor Firms.	All Sections

Section I: General Information about the Audit Firm

1. **Audit Firm Information:** Please fill out the information below for the proposed audit firm.

Name of Audit Firm	
Address	
Website	
Firm's License Number & Expiration Date	
Partner's Name	
Partner's Email Address	

2. **Peer Review Report:** CSU requires that the audit firm has a peer review conducted every three years and received a pass opinion.

☐ Check this box to confirm that the last peer review report submitted to the Chancellor's Office is still within the allowed three-year period and received a PASS opinion. Last peer review submitted (MM/YY): _____

☐ Check this box if you are submitting a new peer review report and the audit firm received a PASS opinion. Please attach the peer review report together with this questionnaire.

☐ Check this box if you will be submitting a new peer review report once it becomes available and the audit firm received a PASS opinion. Please provide an estimated receipt date of new peer review: _____

3. **Competence and Continuing Education on Governmental Auditing Standards (GAS) Compliance:** All financial statement audits of CSU recognized component units are required to be performed in accordance with GAS. According to GAS 4.16, auditors responsible for planning, directing, conducting, or reporting on government audits should complete at least 80 hours of Continuing Professional Education (CPE) every 2 years and a minimum of 20 hours each year. The requirements of 24 hours of government, 80 hours of qualifying CPE are to be met prior to signing an engagement letter.

For each of the proposed engagement team members, list below whether they are CPAs, how many years of audit experience, and whether each has completed the GAS required continuing education requirements.

Engagement Team Member	CPA (Yes/No)	GAS CPE (Yes/No)	Industry Type (Number of Years)			Audit Engagement Type (Number of Years)		
			Public Education	Other Government	Not-For-Profit	Single Audit	GASB	FASB
Partners:								
Managers:								
*May include senior associate/auditor acting as the engagement manager.								

Section II: Minimum Experience and Proficiency

4. Indicate below the number of audit engagements completed by the proposed audit firm by type and industry in the previous year.

Engagement Type	Public Education	Other Government	Other Not-For-Profit
Single Audit			
GASB Audit			
FASB Audit			

5. **GASB/FASB Not-for-Profit Audit:** Provide a list of public education/not-for-profit clients that are currently audited by the proposed audit firm. The list should include best examples of both FASB and GASB clients. If the audit firm does not currently have GASB clients, then explain the circumstances and provide evidence the firm has sufficient knowledge of GASB requirements and experience to perform a GASB audit as well as a FASB audit. Such factors as recent GASB clients, experience and training (independently acquired or mandatory CSU) of auditors assigned to the component unit audit, will be considered in the evaluation.

	Client's Name	Website	Phone Number	Industry (e.g., Public/private education/not for profit)	Type of Organization (e.g., Foundation, Union, etc.)	Accounting Standards (GASB/ FASB)
1						
2						
3						
4						
5						

6. **Similar Lines of Business to Component Unit Audit:** Provide a list of clients that are currently audited by the proposed audit firm. The list should include best examples of both FASB and GASB clients that conduct similar lines of business to the component unit. If the audit firm does not currently have clients that conduct similar lines of business to the component unit, then explain the circumstances and provide evidence the firm has sufficient knowledge of the detailed understanding an auditor must have about the unique operations, processes, risks, and regulations within a particular industry, allowing them to effectively assess the financial statements and internal controls of companies within that sector.

	Client's Name	Website	Phone Number	Similar Lines of Business (e.g., Commercial, Philanthropic, Research, Student Body Organization, etc.)	Type of Organization (e.g., Foundation, Union, etc.)	Accounting Standards (GASB/ FASB)
1						
2						
3						
4						
5						

7. **Client References:** List 3 - 5 clients from Section II-4 above that the component unit contacted to check references for the proposed audit firm. Describe the results of each reference check below.

	Client Name	Reference Results
1		
2		
3		
4		
5		

8. **Single Audit:** List 5 clients audited according to OMB Uniform Guidance in the last 3 years and indicate the type of grants audited (not applicable if the component unit does not anticipate receiving annual federal grants more than \$750,000 during the contract period).

	Client Name	Client Website	Phone Number	Industry (e.g., Public/private education/not for profit)	Type of Grants (e.g., Student Financial Aid, Research & Development, etc.)
1					
2					
3					
4					
5					

☐ Check this box if Single Audit experience is not applicable. Provide rationale: _____

9. **High Quality Financial Statements Audit:** The proposed audit firm is required to submit audited not-for-profit (non-CSU) financial statements recently audited by their firm. The Chancellor's Office will perform a technical review of those statements to evaluate the application of accounting principles. For component units reporting under GASB accounting requirements, the (non-CSU) financial statements submitted to the Chancellor's Office are required to be GASB financial statements. For those component units reporting under FASB, the sample financial statements submitted by the prospective auditor should be based on the FASB requirements.

	Client Name	Year-End	GASB/FASB	Industry
1				
2				
3				
4				
5				

Section III: Accounting Framework (GASB/FASB) and Tax-Exempt Status

The AICPA Audit Guide defines component units to be governmental, and therefore should comply with **GASB Standards**, if they have **one or more** of the following three characteristics. Please fill out "Yes/No" based on the review of the organizational structure and legal documents.

Characteristics	Yes/No
a. Is the controlling majority of the members of the organization's governing body elected, appointed or approved by the officials of one or more state or local governments (e.g., CSU)?	
b. If the organization is unilaterally dissolved by a government (e.g., CSU), are the net assets required to revert to the government?	
c. Does the organization have the power to enact and enforce a tax levy?	

Accounting Framework	GASB/FASB
Accounting framework to be applied in the current fiscal year audit.	
Accounting framework applied in prior fiscal year as reported.	
If the accounting framework was changed from prior year, please submit the following information together with this questionnaire to the Chancellor's Office: a) reason for the change, b) legal documents supporting the change, and c) potential impact to the financial statements.	

☐ Check this box to confirm that the external auditor firm agree with the accounting framework to be applied in the current fiscal year audit.

☐ Check this box to confirm that the component unit is an exempt not-for-profit organization under IRC Section 501(c)(3).

Comments:

Section IV: Certification

I, the undersigned, declare that I am the authorized representative of the component unit submitting this questionnaire and that the answers contained, including any accompanying information, have been examined by me and that the matters set forth are true, correct and complete.

Signature required (Component Unit Chief Executive Officer):	Print Name and Title:	Date:

Signature required (Campus Chief Financial Officer):	Print Name and Title:	Date:

Section V: Submission

Please submit the completed questionnaire as directed in the master timeline found on this [CSYou page](#) no later than April 30 of each year as PBC018H. Should you have any questions regarding the qualifications review questionnaire, please contact the Systemwide Financial Standards and Reporting team via email to SFSR_GAAP@calstate.edu.

Summary of Indemnity and Insurance Requirements

These are the Indemnity and Insurance Requirements for Contractors providing services or supplies to The AS. By agreeing to perform the work or submitting a proposal, you verify that you comply with and agree to be bound by these requirements. If any additional Contract documents are executed, the actual Indemnity language and Insurance Requirements may include additional provisions as deemed appropriate by The AS.

You should check with your insurance advisors to verify compliance and determine if additional coverage or limits may be needed to adequately insure your obligations under this agreement. These are the minimum required and do not in any way represent or imply that such coverage is sufficient to adequately cover the Contractor's liability under this agreement. The full coverage and limits afforded under Contractor's policies of insurance shall be available to The AS and these Insurance Requirements shall not in any way act to reduce coverage that is broader or includes higher limits than those required. The Insurance obligations under this agreement shall be: 1—all the Insurance coverage and limits carried by or available to the Contractor; or 2—the minimum Insurance requirements shown in this agreement, whichever is greater. Any insurance proceeds in excess of the specified minimum limits and coverage required, which are applicable to a given loss, shall be available to Entity.

Contractor shall furnish The AS with original Certificates of Insurance including all required amendatory endorsements (or copies of the applicable policy language effecting coverage required by this clause) and a copy of the Declarations and Endorsement Page of the CGL policy listing all policy endorsements to AS before work begins. AS reserves the right to require full-certified copies of all Insurance coverage and endorsements.

I. INDEMNIFICATION REQUIREMENTS

To the fullest extent permitted by law, Contractor shall **hold harmless, defend** at its own expense, **and indemnify** The State of California; the Trustees of The California State University; California State University, Chico; Associated Students of California State University, Chico its officers, employees, agents, and volunteers, **against any and all** liability, **claims**, losses, damages, or expenses, including reasonable attorney's fees, **arising from all acts or omissions of contractor or its** officers, **agents**, or employees in rendering services under this contract; **excluding**, however, such liability, **claims**, losses, damages, or expenses **arising from Entity's sole negligence or willful acts**.

II. INSURANCE REQUIREMENTS

Evidence of the following insurance coverage and endorsements must be provided to and approved by the Associated Students *prior to commencement of services*. Please provide a copy of this document to your insurance agent and/or insurer. Should there be questions, please contact Keith Crawford at (530) 898-3447. Certificates of Insurance and Policy

Endorsements are to be uploaded to TrustLayer or sent to:

EMAIL	ASinsurance@csuchico.edu
MAIL	Associated Students, CSU, Chico Attn: Risk Manager 400 W 1 st Street Chico, CA 95929
FAX	530-898-6573

REQUIRED MINIMUM LIMITS OF INSURANCE	
General Liability (comprehensive or commercial form)	\$2,000,000 per occurrence, \$4,000,000 aggregate
Business Automobile Liability (owned, scheduled, non-owned or hired)	\$1,000,000 per occurrence
Workers Compensation Insurance	As required under California State Law
Employer Liability	\$1,000,000
Professional Liability	\$2,000,00 per occurrence or claim, \$2,000,000 aggregate

Note: Other means or combination of protection may be acceptable (e.g., self-insurance pools, primary or excess risk retention groups, umbrella policies) if approved by the Associated Students Risk Manager.

CERTIFICATE HOLDER	
The Certificate Holder is to be identified as:	Associated Students, CSU, Chico 757 Attn: Risk Manager 400 W 1 st Street Chico, CA 95929

Endorsements and Waivers
<ol style="list-style-type: none">1. We require an additional insured endorsement for General Liability insurance.2. We require a Primary and non-contributory endorsement in our favor on General Liability and Automobile Liability insurance.3. A waiver of subrogation in our favor on Worker's Compensation insurance. <p>Copies of these endorsements must be provided. Notes in the description section of the COI will not suffice.</p> <p><u>Please ensure the following wording is included on additional insured endorsement page(s) exactly as shown below:</u></p> <p><i>The State of California; the Trustees of The California State University; California State University, Chico; Associated Students of California State University, Chico and the officers, employees, volunteers and agents of each of them are included as additional insureds.</i></p>

OTHER REQUIREMENTS AND NOTES:

1. If the Contractor maintains broader coverage and/or higher limits than the minimums shown above, the University requires and shall be entitled to the broader coverage and/or the higher limits maintained by the Contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the University.
2. Each insurer shall have an A.M. Best (or equivalent) rating of at least A:VII unless otherwise agreed to by the Associated Students.

3. The Contractor/Vendor's insurance coverage shall be primary. The self-insurance maintained by the University, its Trustees, Associated Students, and their officers, employees, or volunteers shall be excess of the Contractor/Vendor's insurance and shall not contribute with it.
4. If General Liability insurance is provided on a claims-made basis, a 3-year extended reporting period (tail coverage) must be provided.
5. Your agreement with the Associated Students may alter these requirements and/or add additional requirements.

SOLICITATION PROVISIONS

1) DEFINITIONS

- i) The Associated Students of California State University, Chico is referred to as "The AS".
- ii) The terms "bid" and "proposal" are synonymous and means an offer made in response to a solicitation to perform a contract for work and labor or to supply goods or services at a specified price, whether or not it is considered a "seal bid" or results in award of a contract to a single or sole source.
- iii) "Bidder" or "Proposer" is used to interchangeably and each shall apply to the business entity which submits a bid/proposal or is awarded a contract.

2) QUESTIONS REGARDING BID AND POINT OF CONTACT

Any questions, interpretations, or clarifications, either administrative or technical, about this bid must be directed to the contact email provided in the bidding application no later than the date indicated. All written questions, not considered proprietary, will be answered in writing and conveyed to all Bidders. Oral statements concerning the meaning or intent of the contents of this bid by any person are not considered binding.

3) BID SUBMITTAL INSTRUCTIONS

The bid must be submitted to the email indicated in the RFP no later than the time indicated on the date and specified Schedule of Events. The Bidder is responsible for submitting the bid on time. Delays due to the instrumentalities used to transmit the bid will be the responsibility of the Bidder. Allow sufficient time to upload all the bid documents and avoid waiting until shortly before the deadline. **LATE, FAXED, OR HARDCOPIES OF BIDS DELIVERED DIRECTLY TO THE AS CONTACT WILL NOT BE ACCEPTED.**

4) RESERVATION OF RIGHTS

The AS may reject any or all proposals and may waive any immaterial deviation in a Proposal. The AS waiver of an immaterial defect shall in no way modify the RFP documents or excuse the Bidder from full compliance with the specifications if the Bidder is awarded the contract. Proposals that include terms and conditions other than the CSU terms and conditions may be rejected as being non-responsive. In the event all proposals are rejected, or The AS determines alternative solutions are in its best interest, The AS may cancel this solicitation and pursue alternative sourcing options.

The AS may make such investigations as deemed necessary to determine the ability of the Bidder to perform the work, and the Bidder shall furnish all such information and data for this purpose. The AS reserves the right to reject any submittal made pursuant to this RFP or any subsequent Proposal or bid if the evidence submitted by, or investigation of, such Bidder fails to satisfy The AS. Bidder is properly

qualified to carry out the obligations of the contract and to complete the work specified. Additionally, The AS reserves the right to request additional performance guarantees if, in the sole opinion of The AS financial stability or capability cannot be established.

5) ERRORS IN THE BID

If prior to the date fixed for submission of bid, a Bidder discovers any ambiguity, conflict, discrepancy, omission or other error in the bid or any of its exhibits and/or appendices, Bidder shall immediately notify The AS of such error in writing and request modification or clarification of the document. Modifications may be made by addenda prior to the bid response deadline. Clarifications will be given by written notice and posted to the bid website to all active Bidders, without divulging the source of the request for it. If a Bidder fails to provide notification via email, prior to the date fixed for submission of questions, of an error in the bid known to him/her, or an error that reasonably should have been known to him/her, he/she shall respond at his/her own risk; and if awarded the contract, shall not be entitled to additional compensation or time by reason of the error or its later correction.

6) ADDENDA

The AS may modify this bid, any of its key action dates, or any of its attachments, prior to the date fixed for submission by issuance of a written addendum posted to the BID website. Addenda will be numbered consecutively as a suffix to the bid Reference Number.

7) CANCELLATION OF SOLICITATION

This solicitation does not obligate The AS to enter into an agreement. The AS retains the right to cancel this bid at any time for any reason. The AS also retains the right to obtain the services specified in this bid in any other way. No obligation, either expressed or implied, exists on the part of The AS to make an award or to pay any cost incurred in the preparation or submission of response to the bid.

8) COMPLIANCE WITH BID

To be compliant with the administrative requirements of this bid, Bidder must meet the mandatory requirements and complete and return the list of submittals in the Instructions, Content, and Format Section.

9) COMPLETION OF BID

Responses to the bid shall be complete in all respects as required by this solicitation. A submission may be rejected if conditional or incomplete, or if it contains any alterations or other irregularities of any kind and will be rejected if any such defect or irregularity could have materially affected the quality of the submission. Documents which contain false or misleading statements, or which provide references that do not support an attribute or condition claimed by the Bidder, may be rejected. Statements made by a Bidder shall also be without ambiguity, and with adequate elaboration, where necessary, for clear understanding. Costs for developing bids are entirely the responsibility of the Bidders and shall not be chargeable to The AS. If there is an obvious misstatement of cost at the lowest level of detail, the cost will not be changed. Instead, the stated cost will be used to re-

compute any extensions and summary, if necessary. If it is a major item, the proposer will be notified and given the option to abide by the bid as re-extended or to withdraw their bid.

10) **ERRORS IN THE BID/PROPOSAL**

If errors are found in a bid/proposal, the University may reject the bid. However, University may, at its sole option, correct arithmetic or transposition errors or both on the basis that the lowest level of detail will prevail in any discrepancy. If these corrections result in significant changes in the amount of money to be paid to the proposer (if awarded the contract), the proposer will be informed of the errors and corrections thereof and will be given the option to abide by the corrected amount or withdraw their bid.

- If an item is described in the narrative and omitted from the cost data, the bid will be interpreted to mean that the item will be provided by the Bidder at no cost. If this is a significant item, the Bidder will be notified and given the option to abide by the bid documents as so interpreted or to withdraw the bid.
- If a minor item is not mentioned at all in the bid and is essential to satisfactory performance, the bid will be interpreted to mean that the item will be provided at no cost. If a major item is so omitted, and the omission is recognized prior to contract award, the proposal will be considered non-responsive and rejected. If the omission is not discovered until after the contract is awarded, the proposer will be required to supply the item at no cost.

11) **MODIFICATIONS**

A proposal may be modified after this submission by withdrawal and resubmission prior to the time and date specified for proposal submission. Modifications offered in any other manner, oral or written, will not be considered.

12) **EXCEPTIONS**

In the event a Bidder believes that this bid is unfairly restrictive or has substantive errors or omissions in it, the matter must be promptly brought to the attention of The AS' Contact, either by e-mail, letter or facsimile, immediately upon receipt of the bid, in order that the matter may be fully considered and appropriate action taken by The AS prior to the closing time set for submission. If the Proposer fails to notify The AS of a known error or an error that reasonably should have been known prior to the final filing date for submission, the Proposer shall assume the risk. If awarded the contract, the Proposer(s) shall not be entitled to additional compensation or time by reason of error or its late correction.

13) **BRAND NAMES**

Any reference to brand names is intended to be descriptive, but not restrictive, unless otherwise specified. Proposals meeting the indicated standards of quality will be considered, unless otherwise specified, providing the proposal clearly describes the article offered and how it differs from the referenced brands. Unless the contractor specifies otherwise in the proposal, it is understood the Contractor is offering referenced brands as specified. The AS reserves the right to determine

whether a substitute offer is equivalent to and meets the standards of quality indicated by the brand name references. The AS may require a contractor offering a substitute to supply additional descriptive material and sample.

14) ALTERNATIVE BIDS

Only one bid is to be submitted by each Bidder. Multiple bids shall result in rejection of all bids submitted by the Bidder.

15) WITHDRAWAL OF BIDS

A bid may be withdrawn after it is received by The AS by written request signed by the Bidder or authorized representative, prior to the time and date specified for bid submission. Proposal may be withdrawn and resubmitted in the same manner if done so prior to the appropriate deadline. Withdrawal or modification offered in any other manner will not be considered

16) BIDS BECOME THE PROPERTY OF THE AS

Bids become the property of The AS and information contained therein shall become public documents subject to disclosure laws after Notice of Intent to Award is posted. The AS reserves the right to make use of any information or ideas contained in the bid. Bids may be returned only at The AS' option and at the Bidder's expense. One copy shall be retained for official files. Responses to this bid and any other information that is currently or may become available as an outcome of the bid process may be used by The AS to structure a bid or other solicitation.

17) CONFIDENTIAL MATERIAL

With the passage of the California State University Auxiliary Organizations Transparency & Accountability Act (SB-8) which took effect on January 1, 2012, the Associated Students of California State University, Chico, which is one of the 93 auxiliaries within the CSU system, cannot honor confidentiality clauses or requests within contracts. As such, any mention of confidentiality must be stricken from all contracts if and where stated.

Bidder must notify The AS in advance of any proprietary or confidential materials contained in the bid and provide justification for not making such material public. The AS shall have sole discretion to disclose or not disclose such material subject to any protective order that Bidder may obtain. All bids are public upon issuance of an "Intent to Award".

18) BIDDER'S COST

Costs for developing bids are entirely the responsibility of the Bidder and shall not be chargeable to The AS.

19) INSPECTION OF SOLICITATION DOCUMENTS

Bidder shall carefully review all documents referenced and made a part of this solicitation to ensure that all information required to properly respond to the solicitation has been received or made available and all requirements are priced in the bid. Failure to examine any document, drawing, specification, or instruction will be at the Bidder's sole risk. It is the Bidder's responsibility to provide The AS with current contact

information and to update The AS immediately of any changes.

20) CONTENT AND FORMAT

To be considered responsive to this bid, Bidder must submit bids in the format identified in this document. All requirements and questions in the bid must be addressed and all requested data must be supplied. The AS reserves the right to request additional information that in The AS' opinion is necessary to assure that the Bidder's competence, number of qualified employees, business organization, and financial resources are adequate to perform according to the contract requirements.

21) DISPUTES/PROTESTS

The AS encourages potential Bidders to resolve issues regarding the requirements or the procurement process through written correspondence and discussions. The AS wishes to foster cooperative relationships and to reach a fair agreement in a timely manner.

Bidder's filing a notification to protest must do so within five (5) business days after a Notice of Intent to Award has been publicly posted. The protesting Bidder shall submit a full and complete written statement detailing the facts in support of the protest within 10 calendar days after expressing notification to protest. Protest must be sent by certified or registered mail or delivered in person to the Executive Director, or designee. Within a reasonable time after receipt of the written statement of protest, The AS will provide a decision on the matter. The decision will be in writing and sent via electronic or certified mail to the protesting Bidder. The decision of The AS is final.

22) AWARD OF CONTRACT

The AS reserves the right to reject all proposals and to award one or more contracts. It is the intent of CSU to award to only one supplier. Award, if any, will be to the Bidder, whose proposal best complies with all of the requirements of the RFP documents and any addenda. A "Notice of Intent to Award" will be posted publicly for five (5) consecutive business days prior to the award. Written notification will be made to unsuccessful vendors.

The selected Bidder and The AS shall commit to negotiation for the final scope of services to be accepted and execution of an agreement, in accordance with the terms and conditions herein, within 30 days of the Notice of Intent to Award. Should the parties be unable to reach final agreement within this time frame, the parties may mutually agree upon a time extension to complete negotiations and contract execution. If the parties are unable to agree upon a time extension, or if the The AS determines that a time extension would not be beneficial to the project, the The AS reserves the right to terminate negotiations and proceed with the next qualified bidder.

23) EXECUTION OF THE AGREEMENT

The Agreement shall be signed by the Contractor and returned, along with the required attachments to The AS within five (5) calendar days from receipt of contract. The period for execution may be changed by

mutual agreement of the parties. Contracts are not effective until signed by the authorized The AS officials. Any work performed prior to receipt of a fully executed contract shall be at Contractor's own risk.

24) FAILURE TO EXECUTE THE AGREEMENT

Failure to execute the Agreement within the time frame identified above shall be sufficient cause for voiding the award. Failure to comply with other requirements within the set time shall constitute failure to execute the Agreement. If the successful Bidder refuses or fails to execute the Agreement, The AS may award the Agreement to the next qualified Bidder.

- 25) PREVAILING WAGE:** Payment of prevailing rate wages is required on all public works projects as described in the California Labor Code. If the subject of this Bid includes projects that are deemed public works under the Labor Code, Proposer's pricing and bid shall include prevailing wage pricing. Proposer shall comply with all requirements with the Labor Code for payment of prevailing wage and reporting to the California Department of Industrial Relations.

26) ELECTRONIC & INFORMATION TECHNOLOGY (EIT) - SECTION

508 OF REHABILITATION ACT OF 1973: California Government Code 11135 requires that The AS comply with Section 508 of the Rehabilitation Act of 1973, as amended, and to apply the accessibility standards published by the U.S. Access Board for electronic and information technology (EIT) products and services that it buys, creates, uses, and maintains. The full Section 508 policy is located at: <https://www.section508.gov/manage/laws-and-policies>.

EIT is any equipment, interconnected system, or subsystem of equipment used in the creation, conversion, or duplication of data or information. EIT is defined by the Access Board at 36 CFR 1194.4 and in the FAR at 2.101. EIT includes:

- a. Telecommunication products, such as telephones;
- b. Information kiosks;
- c. Transaction machines;
- d. Worldwide Websites;
- e. Software and Operating Systems;
- f. Computers;
- g. Multimedia (including videotapes), and;
- h. Office equipment, such as copiers and fax machines.

The proposer warrants that it complies with California and federal disabilities laws and regulations. Proposer hereby warrants that, if applicable, the products or services to be provided under this contract comply with the accessibility requirements of section 508 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794d), and its implementing regulations set forth at Title 36, Code of Federal Regulations, Part 1194. Respondent agrees to promptly respond to and resolve any complaint regarding accessibility of its products or services. Respondent further agrees to indemnify and hold harmless The AS, California State University and California State University, Chico from any claims arising out of its failure to comply with the

aforesaid requirements. Failure to comply with these requirements shall constitute a material breach and be grounds for termination of this Agreement.

Additional information about CSU Accessible Technology Initiative can be found at the following website: <https://ati.calstate.edu/>

The AS adheres to the CSU procurement and contract process for EIT acquisition includes *the Electronic and Information Technology Accessibility Standards at 36 CFR Part 1194*. Respondents who wish to do business with The AS must provide information about their product's conformance to applicable accessibility standards via the Section 508 Evaluation Template also known as the Voluntary Product Accessibility Template (VPAT). **Completion and submission of the VPAT is a requirement for contracts for products and services where electronic and information technology is involved. Failure to complete and return the VPAT with your proposal shall deem your submittal non-responsive.**

27) ACCOMODATIONS FOR THE DISABLED

It is the policy of The AS to make every effort to ensure that its programs, activities, and services are available to all persons, including persons with disabilities. Persons with a disability needing a reasonable modification to participate in the procurement process, or persons having questions regarding reasonable modifications for the procurement process may contact the buyer listed elsewhere in this solicitation.

28) NON-COLLUSION

Proposer certifies that:

- its proposal is not made in the interest of, or on behalf of, any undisclosed party,
- its proposal is genuine and not collusive, false or sham,
- the proposer has not directly or indirectly induced or solicited any other proposer or anyone else to put in a false or sham bid, or to refrain from bidding, and
- that the proposer has not in any manner, directly or indirectly, sought to fix any overhead, profit, or cost element of the proposal, or that any other proposer, or to secure any advantage against the public body awarding the contract or anyone interested in the proposed contract.

29) CONFLICT OF INTEREST: Potential Contractors are advised that Contractor's officers and employees shall comply with the disclosure, disqualification, and other provisions of California's Political Reform Act of 1974 (Government Code Section 81000 et seq.) if their responsibilities include the making or participation in the making of a CSU decision.

Proposal Certification Form

The undersigned certifies that they are an authorized representative of the company identified below with the legal authority to submit a proposal on behalf of the company.

After carefully reviewing all of the specifications, requirements, terms, provisions and conditions of the Request for Proposal: Independent Audit and Accounting Support Services for the Fiscal Years Ending June 30, 2026 through June 30, 2028 for The Associated Students of CSU, Chico, the undersigned agrees to furnish the audit engagement in accordance with the proposal herein submitted, or as mutually agreed upon during subsequent negotiation.

<hr/>	<hr/>
DATE	SIGNATURE
	<hr/>
	NAME AND TITLE
	<hr/>
	NAME OF COMPANY AS LICENSED