



**THIRTEENTH JUDICIAL DISTRICT COURT
CIBOLA, SANDOVAL and VALENCIA COUNTIES**

1

March 29, 2017

Request for Proposals

No. 2018-00001

**For Independent Public Accountant Services
The Thirteenth Judicial District Court
For Cibola, Sandoval and Valencia Counties**

**Submittal Deadline:
3:00 p.m., April 27, 2017**

The Procurement Code NMSA § § 13-1-1 et seq., imposes civil and misdemeanor criminal penalties for its violation. In addition, the New Mexico criminal statutes impose felony penalties for bribes, gratuities and kick-backs.

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I. INTRODUCTION

A. BACKGROUND INFORMATION

The 13th Judicial District (TJDC) is comprised of three counties; Sandoval, Valencia and Cibola. The audits shall be performed for the three (3) district courts located in each of the above named counties in Bernalillo, Los Lunas and Grants, respectively.

B. PURPOSE OF REQUEST FOR PROPOSALS

This Request for Proposals (RFP) has been developed for the purpose of soliciting, evaluating, and selecting proposals for independent public accounting services for the Thirteenth Judicial District Court in a fair and competitive manner. If an offeror fails to meet any of the mandatory items set forth in this RFP, their proposal will be declared non-responsive.

C. SCOPE OF PROCUREMENT

The initial contract for the proscribed scope of work shall be for a period of one (1) or more years at the discretion of the Thirteenth Judicial District Court. The TJDC reserves the option of renewing the initial contract for any period which is deemed most advantageous to the TJDC but in no case shall the contract entered into, including any renewals thereof, exceed a total duration of three years.

D. PROCUREMENT MANAGER

Thirteenth Judicial District Court has assigned a Procurement Manager who is responsible for the conduct of this procurement whose name, address, telephone number and e-mail address are: **Chris Wolf/Procurement Manager; 13th Judicial District Court, P.O. Box 1089 Los Lunas, NM 87031; Phone (505) 865-2420; Email lludcsw@nmcourts.gov**

1. All deliveries of responses via express carrier or U.S. Mail must be addressed to the Program Manager at the above address.
2. Any inquiries or requests regarding this procurement should be submitted, in writing, to the Procurement Manager. Offerors may contact **ONLY** the Procurement Manager regarding this procurement. Other state or court employees do not have the authority to respond on behalf of the Thirteenth Judicial District Court.

E. DEFINITION OF TERMINOLOGY

This section contains definitions of terms used throughout this procurement document, including appropriate abbreviations:

Business Hours: 8:00AM through 5:00PM
Close of Business: 5:00PM
Contract: a written agreement for the procurement of items or tangible personal property, services or professional services.

Contractor: the successful Offeror who enters into a contract with the Thirteenth Judicial District Court.
Desirable: The terms “may,” “can,” “should,” “preferably,” or “prefers” identify a desirable or discretionary item or factor.
Determination: the written documentation of a decision of a procurement manager, including findings of fact required to support a decision. A determination becomes part of the procurement file.
Offeror: any person, corporation, or partnership who chooses to submit a proposal.
Request for Proposals or RFP: all documents, including those attached or incorporated by reference used for soliciting proposals.
Responsible Offeror: an Offeror submitting a responsive proposal and who has furnished, when required, information and data to prove that its financial resources, personnel, service reputation and experience are adequate to make satisfactory delivery of the services described in the proposal.
Responsive Offer or Responsive Proposal: an offer or proposal that conforms in all material respects to the requirements set forth in a request for proposals. Material respects of a request for proposals include but are not limited to price and quality of service.
Solicited and Awarded: an Invitation to Bid or RFP was made available to the general public, through any means.
TJDC: Thirteenth Judicial District Court

II. CONDITIONS GOVERNING THE PROCUREMENT

This section of the RFP contains the schedule, description and conditions governing the procurement.

A. SEQUENCE OF EVENTS

The Procurement Manager will make every effort to adhere to the following schedule:

Action	Responsible Party	Time Frames
Issue RFP	Procurement Manager	03/29/17
Acknowledgement Forms due	Potential Offerors	04/12/17
Distribution List	Procurement Manager	04/13/17
Deadline to Submit Written Questions	Potential Offerors	04/18/17
Response to Written Questions	Procurement Manager	04/21/17
Submission of Proposal	Potential Offerors	04/27/17
Proposal Evaluation	TJDC	04/28/17
Selection of Finalists	Evaluation Committee	05/01/17
Best and Final Offers (<i>if needed</i>)	Finalist/Offerors	05/02/17
Contract Awards	TJDC	05/04/17

Protest Deadline	Offerors	Notice +15 days
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B. EXPLANATION OF EVENTS

The following paragraphs describe the activities listed in the sequence of events shown in Section II, Paragraph A, above.

1. Issuance of RFP

This RFP is being issued on behalf of the Thirteenth Judicial District Court in Valencia, Sandoval, and Cibola Counties on April 5, 2017

2. Distribution of List Response Due

Potential Offerors should hand deliver, return by electronic mail, facsimile, registered or certified mail, the Acknowledgment of Receipt of Request for Proposals form that accompanies this document, APPENDIX A, to have their organization place on the procurement distribution list. The form should be signed by an authorized representative of the organization, dated and returned to the Procurement Manager by 3:00PM April 13, 2017.

3. Deadline to Submit Written Questions

Potential Offerors may submit written questions to the Procurement Manager with the intent to clarify the RFP until April 18, 2017 as indicated in the sequence of events. All written questions must be addressed to the Procurement Manager as declared in Section I, Paragraph F.

4. Response to Written Questions

Written responses to written questions will be distributed as indicated in the sequence of events to all potential Offerors whose organization name appears on the procurement distribution list. An e-mail copy will be sent to all Offeror’s that provide Acknowledgement of Receipt Forms described in II.B.2 before the deadline. Additional copies will be posted to:
<https://thirteenthdistrictcourt.nmcourts.gov>

5. Submission of Proposal

ALL OFFEROR PROPOSALS MUST BE RECEIVED FOR REVIEW AND EVALUATION BY THE PROCUREMENT MANAGER OR DESIGNEE NO LATER THAN 3:00 PM MOUNTAIN STANDAR TIME ON APRIL 27, 2017. Proposals received after this deadline will not be accepted. The date and time of receipt will be recorded on each proposal.

Proposals must be addressed and delivered to the Procurement Manager at the address listed in Section I, Paragraph D2 or to the email address provided. Proposals must be sealed and labeled on the outside of the package to clearly indicate that they are in response to the: **Independent Public Accountant Services, The Thirteenth Judicial District Court for Cibola, Sandoval and Valencia Counties RFP No. 2018-00001.**

Proposals submitted by electronic mail must be submitted in one file.

A public log will be kept of the names of all Offeror organizations that submitted proposals. Pursuant to NMSA 1978, § 13-1-116, the contents of proposals shall not be disclosed to competing potential Offerors during the negotiation process. The negotiation process is deemed to be in effect until the contract is awarded pursuant to this Request for Proposals. Awarded in this context means the final required state agency signature on the contract(s) resulting from the procurement has been obtained.

6. Proposal Evaluation

An Evaluation Committee will perform the evaluation of proposals. This process will take place as indicated in the sequence of events, depending upon the number of proposals received. During this time, the Procurement Manager may initiate discussions with Offerors who submit responsive or potentially responsive proposals for the purpose of clarifying aspects of the proposals. However, proposals may be accepted and evaluated without such discussion. Discussions SHALL NOT be initiated by the Offerors.

7. Selection of Finalists

The Evaluation Committee will select and the Procurement Manager will notify the finalist Offerors as per schedule Section II. A., Sequence of Events or as soon as possible. A schedule for the oral presentation and demonstration will be determined at this time.

8. Best and Final Offers

Finalist Offerors may be asked to submit revisions to their proposals for the purpose of obtaining best and final offers by as per schedule Section II. A., Sequence of Events or as soon as possible. Best and final offers may also be clarified and amended at finalist Offeror's oral presentation and demonstration.

9. Contract Awards

After review of the Evaluation Committee Report and the signed contractual agreement, the Agency Procurement office will award as per the schedule in Section II. A., Sequence of Events or as soon as possible thereafter. This date is subject to change at the discretion of the State Purchasing Division or relevant Agency Procurement office.

The contract shall be awarded to the Offeror (or Offerors) whose proposals are most advantageous to the State of New Mexico and the TJDC taking into consideration the evaluation factors set forth in this RFP. The most advantageous proposal may or may not have received the most points. The award is subject to appropriate Department and State approval.

10. Protest Deadline

Any protest by an Offeror must be timely and in conformance with NMSA 1978, § 13-1-172 and applicable procurement regulations. As a Procurement Manager has been named in this Request for Proposals, pursuant to NMSA 1978, § 13-1-172,

ONLY protests delivered directly to the Procurement Manager in writing and in a timely fashion will be considered to have been submitted properly and in accordance with statute, rule and this Request for Proposals. The 15 calendar day protest period shall begin on the day following the award of contracts and will end at 5:00 pm Mountain Standard Time/Daylight Time on the 15th day. Protests must be written and must include the name and address of the protestor and the request for proposal number. It must also contain a statement of the grounds for protest including appropriate supporting exhibits and it must specify the ruling requested from the party listed below. The protest must be delivered to Chris Wolf at the address above. Protests received after the deadline will not be accepted.

C. GENERAL REQUIREMENTS

1. Acceptance of Conditions Governing the Procurement

Potential Offerors must indicate their acceptance of the Conditions Governing the Procurement section in the letter of transmittal. Submission of a proposal constitutes acceptance of the Evaluation Factors contained in Section V of this RFP.

2. Incurring Cost

All costs incurred by the potential Offeror in the preparation, transmittal, or presentation of any proposal or material submitted in response to this RFP shall be borne solely by the offeror, whether or not the offeror is the successful offeror.

3. Prime Contractor Responsibility

Any Contract that may result from this RFP shall specify the prime contractor is solely responsible for the fulfillment of any contract with the TJDC that may derive from this RFP. The TJDC hiring a vendor from the contract will make payments only to the prime contractor.

4. Subcontractors

The use of subcontractors is allowed. Regardless of the use of subcontractors, the liability and responsibility for contract performance rests solely with the entity listed as the prime contractor on the TJDC contract. The use of subcontractors must be clearly explained in the proposal and major subcontractors must be identified by name. The prime contractor must receive approval, in writing, from the TJDC before any subcontractor is used during the term of this agreement. Major subcontractors consist of greater than two (2) persons. In addition, experience and references for subcontractors shall be submitted upon request.

5. Amended Proposals

An Offeror may submit an amended proposal before the deadline for receipt of proposals by delivering written notice to the Procurement Manager. The revision or withdrawal must be signed by the person submitting the amended proposals and must be complete replacements for a previously submitted proposal and must be identified

as such in the transmittal letter. The TJDC will not merge, collate, or assemble proposal materials.

6. Offerors' Rights to Withdraw Proposals

Offerors will be allowed to withdraw their proposal at any time prior to the deadline for receipt of proposals. The Offerors must submit a written withdrawal request addressed to the Procurement Manager. The revision or withdrawal must be signed by the person submitting withdrawal request.

7. Proposal Offers Firm

Responses to this RFP, including proposal prices for services, will be considered firm for one hundred twenty (120) days after the due date for receipt of proposals.

8. Disclosure of Proposal Contents

The contents of any proposal shall be kept confidential until negotiations are completed by the TJDC. After the selection of a proposal, the register of proposals shall be open to public inspection, except for material that is clearly marked proprietary or confidential. The Procurement Manager will not disclose or make public any pages of a proposal on which the potential Offeror has stamped or imprinted "proprietary" or "confidential" subject to the following requirements. Such data shall accompany the proposal and shall be readily separable from the proposal in order to facilitate eventual public inspection of the non-confidential portion of the proposal.

Confidential data is normally restricted to confidential financial information concerning the Offeror's organization and data that qualified as a trade secret in accordance with the Uniform Trade Secrets Act, NMSA 198 § 57-3A-1 through § 57-3A-7. The price of services proposed shall not be designated as proprietary or confidential information.

If a request is received for disclosure of data for which an Offeror has made a written request for confidentiality, the TJDC shall examine the Offeror's request and make a written determination that specifies which portions of the proposal should be disclosed. Unless the Offeror takes legal action to prevent the disclosure, the proposal will be so disclosed. The proposal shall be open to public inspection subject to any continuing prohibition on the disclosure of confidential data.

9. No Obligation

This procurement in no manner obligates the TJDC or any of its departments or agencies to the service offered until a valid, written, contract is approved by the Thirteenth Judicial District Court.

10. Termination

When it is in the best interest of the State of New Mexico, the RFP may be canceled, or any and all proposals may be rejected in whole or in part.

11. Revisions/Supplements

The Thirteenth Judicial District Court shall not issue a revision or supplement to the RFP less than seven (7) working days before the deadline set for the receipt of proposals, unless the Thirteenth Judicial District Court extends the deadline.

12. Sufficient Appropriation

Any contract awarded as a result of this RFP process may be terminated or reduced in scope if sufficient appropriations or authorizations do not exist. Such termination will be effected by the TJDC sending written notice to the contractor. The TJDC's decision as to whether sufficient appropriations and authorizations are available will be accepted by the contractor as final.

13. Legal Review

The TJDC requires that all Offerors agree to be bound by the General Requirements contained in this RFP. Any Offeror concerns must be provided promptly, in writing, to the attention of the Procurement Manager.

14. Governing Law

This procurement and any agreement with an Offeror that may result from this procurement shall be governed by the laws of the State of New Mexico.

15. Basis for Proposal

Only information supplied, in writing, by the TJDC through the Procurement Manager or in this RFP should be used as the basis for the preparation of Offeror proposals. Current and updated information regarding this procurement is available on the TJDC website at:

16. Contract Terms and Conditions

The contract between the TJDC using the contract and the associated contractor will follow the format specified by the TJDC and contain the term and conditions set forth in this RFP. The TJDC reserves the right, however, to negotiate with an Offeror provision in addition to those contained in the RFP. The contents of this RFP, as revised and/or supplemented, and the successful Offeror's proposal will be incorporated into and become part of the resultant Contract.

Payment will be made monthly upon receipt of a detailed invoice for services rendered, following the TJDC guidelines. Invoices must be submitted to the court no later than two (2) weeks after the month's end.

If the determination is made that there is insufficient funding to continue or finalize a project, the contractor will be compensated to the level of services performed, as authorized by the TJDC prior to that determination. This provision however, is not exclusive and does not waive other legal rights and remedies afforded the TJDC in such circumstances as Contractor default or breach of contract.

17. Offeror’s Terms and Conditions

Offerors must submit with the proposal a complete set of any additional terms and conditions they expect to have included in a contract negotiated with the TJDC.

18. Contract Deviations

Any additional terms and conditions, which may be the subject of negotiation, will be discussed only between the TJDC and the Offeror selected from the Contract and shall not be deemed an opportunity to amend the Offeror’s proposal.

19. Offeror Qualifications

The TJDC designee may make such investigations as necessary to determine the ability of the potential Offeror to adhere to the requirements specified within this RFP. The designee will reject the proposal of any potential Offeror who is not a Responsive Offeror or fails to submit a responsive offer as defined in NMSA 1978, § § 13-1-83 and 13-1-85.

20. Right to Waive Minor Irregularities

The TJDC reserves the right to waive minor irregularities as well as mandatory requirements; provided that all of the otherwise responsive proposals failed to meet the same mandatory requirements and that failure to do so, does not otherwise materially affect the procurement. This right is at the sole discretion of the TJDC designee.

21. Change in Contractor Representatives

The TJDC reserves the right to require a change in contractor representatives if the assigned representatives are not, in the opinion of the TJDC, meeting its needs adequately.

22. Notice

The Procurement Code, NMSA §§ 13-1-1 through 13-1-199, imposes civil and misdemeanor criminal penalties for its violation. In addition, the New Mexico criminal statutes impose felony penalties for bribes, gratuities, and kick-backs.

23. State Agency Rights

The TJDC in agreement with the court designee reserves the right to accept all or a portion of a potential Offeror’s proposal.

24. Right to Publish

Throughout the duration of this procurement process and contract term, Offerors and contractors must secure written approval prior to the release of any information that pertains to the potential work or activities covered by the procurement and/or state agency contracts deriving from this procurement from the TJDC and the Contract Lead. Failure to adhere to this requirement may result in disqualification of the Offeror’s proposal or removal from the contract.

25. Ownership of Proposals

All material submitted in response to this RFP becomes the property of the State of New Mexico and the Thirteenth Judicial District Court.

26. Confidentiality

Any confidential information provided to, or developed by the contractor in the performance of the contract resulting from this RFP shall be kept confidential and shall not be made available to any individual or organization by the contractor without the prior written approval of the TJDC.

27. Electronic Mail Address Required

Most communication regarding this procurement, will be conducted by electronic mail (e-mail). Offeror must have and provide a valid e-mail address to receive this correspondence. (See also, Section II.B.5, Response to Written Questions)

28. Use of Electronic Versions of this RFP

This RFP is being made available by electronic means. If accepted by such means, the Offeror acknowledges and accepts full responsibility to insure that no changes are made to the RFP. In the event of conflict between a version of the RFP in the Offeror's possession and the version maintained by the TJDC, the version maintained by the TJDC shall govern.

29. New Mexico Employees Health Coverage

If the Offeror has, or grows to, six (6) or more employees who work, or who are expected to work, an average of at least 20 hours per week over a six (6) month period during the term of the contract, Offeror must agree to have in place, and agree to maintain for the term of the contract, health insurance for those employees if the expected annual value in the aggregate of any and all contracts between Contractor and the State exceed \$250,000 dollars.

Offeror must agree to maintain a record of the number of employees who have (a) accepted health insurance; (b) decline health insurance due to other health insurance coverage already in place; or (c) decline health insurance for other reasons. These records are subject to review and audit by a representative of the state.

Offeror must agree to advise all employees of the availability of State publicly financed health care coverage programs by providing each employee with, as a minimum, the following web site link to additional information <http://www.insurenwnewmexico.state.nm.us/>.

For Indefinite Quantity, Indefinite Delivery contracts (price agreements without specific limitations on quantity and providing for an indeterminate number of orders to be placed against it); these requirements shall apply the first day of the second month after the Offeror reports combined sales (from state and, if applicable, from local public bodies if from a state price agreement) of \$250,000.

30. Insurance

The offeror shall provide a copy of current, applicable insurance. The cost of insurance is solely the responsibility of the offeror.

31. Campaign Contribution Disclosure Form

Offeror must complete, sign, and return the Campaign Contribution Disclosure form (See APPENDIX C) as part of its proposal. This requirement applied regardless of whether a covered contribution was made or not made for the positions of Governor and Lieutenant

Governor. Failure to complete and return the signed, unaltered form will result in disqualification.

32. Letter of Transmittal

Offeror's proposal must be accompanied by the Letter of Transmittal Form located in APPENDIX E which must be completed and signed by an individual person authorized to obligate the company. The letter of transmittal MUST:

1. Identify the submitting business entity.
2. Identify the name, title, telephone, and e-mail address of the person authorized by the Offeror organization to contractually obligate the business entity providing the Offer.
3. Identify the name, title, telephone, and e-mail address of the person authorized to negotiate the contract on behalf of the organization (if different than (2) above).
4. Identify the names, titles, telephone, and e-mail addresses of persons to be contacted for clarification/questions regarding proposal content.
5. Identify sub-contractors (if any) anticipated to be utilized in the performance of any resultant contract award.
6. Describe the relationship with any other entity which will be used in the performance of this awarded contract.
7. Identify the following with a check mark and signature where required: <u>Explicitly</u> indicate acceptance of the Conditions Governing the Procurement stated in Section II. C.1; <u>Explicitly</u> indicate acceptance of Section V of this RFP; and
8. Acknowledge receipt of any and all amendments to this RFP.
9. Be signed by the person identified in paragraph 2 above.

33. Pay Equity Reporting Requirements

If the Offeror has ten (10) or more employees OR eight (8) or more employers in the same job classification, Offeror must complete and submit the required reporting form (PE10-249) if they are awarded a contract.

For contracts that extend beyond one (1) calendar year, or are extended beyond one (1) calendar year, Offeror must also agree to complete and submit the required form annually within thirty (30) calendar days of the annual bid or proposal submittal anniversary date and, if more than 180 days has elapsed since submittal of the last report, at the completion of the contract.

Should Offeror not meet the size requirement for reporting at contract award but subsequently grows so that they meet or exceed the size requirement for reporting, Offeror must agree to provide the required report within ninety (90) calendar days of meeting or exceeding the size requirement.

Offeror must also agree to levy these reporting requirements on any subcontractor/s performing more than 10% of the dollar value of this contract. Offeror will submit the required report, for each such subcontractor within ninety (90) calendar days of that subcontractor's meeting or exceeding the size requirement.

34. Conflict of Interest

The Offeror warrants that it presently has no interest and shall not acquire any interest, direct or indirect, that would conflict in any manner or degree with the performance or services required under the contract. The Offeror certifies that the requirements of the Governmental Conduct Act, NMSA 1978, § 10-16-1 through § 10-16-18, regarding contracting with a public officer or state employee or former state employee have been followed.

III. RESPONSE FORMAT AND ORGANIZATION

A. NUMBER OF RESPONSES

Potential Offerors shall submit only one (1) proposal for this RFP.

B. NUMBER OF COPIES

Offeror shall deliver one (1) original proposal and three (3) copies (4 total) must be submitted to the Procurement Manager.

C. PROPOSAL FORMAT

In preparing a proposal please prominently note in the document that the proposal shall be applied to RFP No. 2018-001. Direct reference to pre-prepared or promotional material may be used if reference and clearly marked. Promotional material should be minimal. The proposal must be organized in the following format and must contain, at a minimum, all listed items in the sequence indicated.

1. The Letter of Transmittal
2. Response to Specifications, including Cost Response Form
3. Response to TJDC Terms and Conditions
4. Offeror’s Additional Terms and Conditions
5. Campaign Contribution Form
6. Signed Employee Health Coverage Form, if applicable
7. Signed Affidavit pursuant to the Governmental Conduct Act, if applicable
8. Conflict of Interest Affidavit, if applicable
9. Other Supporting Material (optional)

Within each section of the proposal, Offerors should address the items in the order in which they appear in this RFP. All forms provided in this RFP must be thoroughly completed and included in the appropriate section of the proposal. All discussion of proposed costs, rates or expenses must appear on the Cost Response Form. Any proposal that does not adhere to this format and does not address each specification and requirement within the entire RFP may be deemed nonresponsive and rejected on that basis. Offerors may attach other material they believe may improve the quality of their responses.

IV. SPECIFICATIONS

Offerors should respond in the form of a thorough narrative to each specification, unless otherwise instructed. The narratives, including required supporting materials will be evaluated and awarded points accordingly.

A. DETAILED SCOPE OF WORK

The selected offeror shall conduct a financial and compliance audit of the following applicable statements and schedules of the TJDC for the period of July 1, 2017, through June 30, 2018; and, if the contract is for a three year term, July 1, 2018, through June 30, 2019, and, July 1, 2019, through June 30, 2020.

1. Basic Financial Statements consisting of:
 - a. the government-wide financial statements,
 - b. fund financial statements,
 - c. budgetary comparison statements (for only the general fund and major special revenue funds when the budget information is available on the same fund structure basis as the GAAP fund structure); and the notes to the financial statements.
2. The auditor shall audit the following Required Supplemental Information (RSI), if applicable, and include it in the auditor's opinion (AAG-SLV 15.62 and 15.65): budgetary comparisons for the general fund and major special revenue fund data present on a fund, organization, or program structure basis because the budgetary information is not available on the GAAP fund structure basis for those funds (GASBS 41).
3. With the exception of the statewide CAFR, the auditor shall audit the following Supplemental Information (SI) at the individual fund level, if applicable, and opine on it in the auditor's opinion as illustrated in AAG-SLV 15.103 example A-15:
 - a. Component unit fund financial statements, and the combining and individual fund financial statements (if there are not separately issued financial statements on the component unit per AAG_SLV 3.22);
 - b. Combining and individual fund financial statements; and
 - c. Individual fund budgetary comparison statements for remaining funds that have a legally adopted budget including any major capital project or debt service funds, non-major governmental funds, enterprise funds and internal service funds.
4. The auditor shall apply procedures and report in the auditor's report on the following RSI (if applicable pursuant to AU-C 730):
 - a. Management's discussion and analysis (GASB 34.8-.11);
 - b. RSI data require by GASBS 67 and 68 for defined benefit pension plans;
 - c. RSI schedules required by GASBS 43 for postemployment benefit plans other than pension plans;
 - d. RSC schedules required by GASB 45 regarding employer accounting and financial reporting for postemployment benefits other than pension; and
 - e. Infrastructure modified approach schedules derived from asset management systems (GASBS 34.132-133).
5. Audits shall be conducted in accordance with:
 - a. The December 2011 revision of the GAGAS issued by the United States Government Accountability Office;
 - b. U.S. auditing standards-AICPA (clarified) effective for periods ending on or after December 15, 2012;

- c. Uniform administrative requirements, cost principles, and audit requirements for federal awards (uniform guidance);
 - d. AICPA audit and accounting guide, government auditing standards and single audits, (AAG-GAS) latest edition;
 - e. AICPA audit and accounting guide, state and local governments (AAG-ALV) latest edition; and
 - f. 2.2.2 NMAC, requirements for contracting and conducting audits of agencies, latest addition.
6. Financial statements and notes to the financial statements shall be prepared in accordance with the accounting principles generally accepted in the United States of America. Governmental accounting principles are identified in the government accounting standards (GASB) codification, latest edition. IPAs shall follow interpretations, technical bulletins, and concept statements issued by GASB, other applicable pronouncements, and GASB illustrations and trends for financial statements. In addition to the revenue classifications required by NCGAS 1.110 the OSA requires that the statement of revenues, expenditures and changes in fund balance – governmental funds include classification for intergovernmental revenue from federal sources and intergovernmental revenue from state sources, as applicable.

B. DELIVERY AND REPRODUCTION

In order to meet the delivery terms, the Contractor shall deliver to the State Auditor SEVEN (7) copies of TJDC's audit report no later than **sixty days** after the Financial Control Division of the Department of Finance and Administration (FCD of DFA) provides the State Auditor with notice that TJDC's books and records are ready and available for audit. The FCD mandates that each judicial district, with the help of its IPA, identify a schedule of audit deliverables and agree to milestones for the audit to ensure that TJDC's books and records are ready and available for audit and the auditor delivers services on time. The sixty days to the audit deadline will be based on the schedule of deliverables and milestones, however, the deadline **cannot exceed beyond December 15 of the current year in which the audit is performed** (§12-6-3 NMSA 1978).

1. After the State Auditor's Office has officially released the audit report by issuance of a release letter, the offeror shall deliver EIGHT (8) copies of the audit report to TJDC. Every member of TJDC's governing authority shall receive a copy of the report.
2. TJDC, upon delivery of its audit report, shall submit the required copies of the data collection form, audit report and corrective action plan to the federal clearinghouse designated by OMB and each federal awarding agency when the schedule of findings and questioned costs disclose audit findings directly related to federal awards.
3. Unjustified failure to deliver the audit report in accordance with the sections above shall constitute a material breach of contract.
4. A material breach of contract of any of the terms of the RFP shall be grounds for immediate termination of a contract. Offerors knowingly making false statement, false assurance or false disclosures will be automatically disqualified from contracting for audit services with the State of New Mexico. The State Auditor, on the behalf of TJDC, may seek damages and any other further relief to which it is entitled from the offeror for such material breach.

5. In addition, immediately upon discovery of any violation of a criminal statute in connection with financial affairs, the state auditor shall report the violation to the proper prosecuting officer and furnish the officer with all data and information in his possession relative to the violation. An agency or independent auditor shall report a violation immediately to the state auditor. (§ 12-6-6 NMSA 1978)

C. FINANCIAL REQUIREMENTS

1. Detailed Budget: The offeror is required to provide a detailed and specific cost breakdown of the following for the annual audit:

- a. financial statement audit;
- b. federal single audit;
- c. financial statement preparation;
- d. other non-audit services like depreciation schedule dates; and,

2. Accounting System: the selected offeror will be required to maintain all records (including source documentation) relating to audit services as evidence of costs incurred; it is the responsibility of the Contractor to assure that an accounting system is in existence which conforms to generally accepted accounting principles; procedures must be established and supporting documentation maintained to substantiate costs.

D. TECHNICAL SPECIFICATIONS

1. Organizational Experience

Offerors must:

- a. Provide a description of relevant experience (state government/private sector). The experience of all proposed subcontractors must be described. The narrative must thoroughly describe how the Offeror has provided audit reporting for similar contracts.
- b. Include any information or documentation on relevant professional insurance or bonding.
- c. Provide a description of the accounting system used for government contracts.
- d. Include procedures in place and type of supporting documentation provided to substantiate costs.
- e. Provide documentation that the offeror is on the approved IPA list.

2. Organizational References

Offerors should provide a minimum of three (3) professional references for similar services performed for private and State and/or local government entities within the last three years. Offerors are required to submit APPENDIX E, Reference Questionnaire, for the business references they list. The business references must submit the Reference Questionnaire directly to the designee described in Section I, Paragraph D. It is the Offeror's responsibility to ensure that the completed forms are received by or before the proposal submission deadline for the inclusion in the evaluation process.

E. BUSINESS SPECIFICATIONS

1. Cost

Offerors must complete the Cost Response form in APPENDIX D. Cost will be measured by the lowest bid. The contract amount for services for one (1) year shall not exceed the legislative

appropriation for that year. Selected offeror shall perform as an independent contractor for entire term of contract and is responsible for all state and federal taxes and any licensing or training costs.

2. Financial Stability

Offerors must submit copies of financial statements for the preceding three (3) years, if they exist. The selected offeror will be required to maintain all records (including source documentation) relating to services provided as evidence of costs incurred; it is the responsibility of the Contractor to assure that an accounting system is in existence which conforms to generally accepted accounting principles; procedures must be established and supporting documentation maintained to substantiate costs.

V. EVALUATION

A. EVALUATION POINT SUMMARY

The following is a summary of evaluation factors with point values assigned to each. These weighted factors will be used in the evaluation of individual potential Offeror proposals by sub-category.

Factors	Points Available
Delivery and Production	
Mandatory Specification	150
Technical Specifications	
Organizational Experience	500
Organizational References	150
Business Specifications	
Financial Stability	Pass/Fail
Letter Of Transmittal	Pass/Fail
Signed Campaign Contribution Disclosure Form	Pass/Fail
Cost	200
TOTAL	1,000 points

EVALUATION FACTORS

Mandatory Specifications

Points will be awarded based upon: 1) The Offeror’s ability to complete and provide copies of the TJDC’s audit report no later than **sixty days** after the Financial Control Division of the Department of Finance and Administration (FCD of DFA) provides the State Auditor with notice that TJDC’s books and records are ready and available for audit (25 points) 2) The Offeror’s ability to work with the TJDC in identifying a schedule of deliverables and to abide by the schedule (25 points); 3) The Offeror’s ability to agree to milestones for the audit such that the mandated deadline for audit completion is met. (25 points) The sixty days to the audit deadline will be based on the schedule of deliverables and milestones, however, the deadline **cannot exceed beyond December 15 of the current year in which the audit is performed** (§12-6-3 NMSA 1978).

Organizational Experience

Points will be awarded based on the thoroughness and clarity of the response of the engagements cited and the perceived validity of the response. Each subsection of D.1.a through D.1.e has a value of 100 points for a possible total of 500.

Organizational References

Points will be awarded based upon an evaluation of the responses to a series of questions as per Appendix F. Points will be awarded for each individual response up to 1/3 of the total points for this category. Lack of a response will be awarded zero (0) points. Evaluation will be based upon the references perception that the offeror is both qualified and able to provide the services listed in this RFP.

Financial Stability Pass/Fail only. No points assigned.

Letter of Transmittal Pass/Fail only. No points assigned.

Campaign Contribution Disclosure Form Pass/Fail only. No points assigned.

Cost

The evaluation of each Offeror’s cost proposal will be conducted using the following formula:

$$\frac{\text{Lowest Responsive Offer Bid}}{\text{This Offeror’s Bid}} \times \text{Available Award Points}$$

B. EVALUATION PROCESS

1. All Offeror proposals will be reviewed for compliance with the requirements and specifications stated within the RFP. Proposals deemed non-responsive will be eliminated from further consideration.
2. All proposals received by the TJDC on or before the submission deadline shall become the property of that office and shall not be returned to the applicant. The TJDC shall have the right to use any or all ideas contained in the proposal. Acceptance or rejection of a proposal shall not affect this right.
3. The Procurement Manager may contact the Offeror for clarification of the response.
4. The Evaluation Committee may use other sources of to perform the evaluation.
5. Responsive proposals will be evaluated on the factors in Section IV, which have been assigned a point value. The responsible Offerors with the highest scores will be selected as finalist Offerors, based upon the proposals submitted. The responsible Offerors whose proposals are most advantageous to the State taking into consideration the evaluation factors in Section IV will be recommended for award. Please note, however, that a serious deficiency in the response to any one factor may be grounds for rejection regardless of overall score.
6. The TJDC will send award notification to the successful Offeror and regret notices to those not selected.

APPENDIX A

**INDEPENDENT PUBLIC ACCOUNTANT SERVICES
FOR THE THIRTEENTH JUDICIAL DISTRICT COURT**

ACKNOWLEDGEMENT OF RECEIPT FORM

In acknowledgement of receipt of this Request for Proposal the undersigned agrees that he/she has received a complete copy, beginning with the title page and table of contents, and ending with Appendix F.

The acknowledgement of receipt should be signed and returned to the Procurement Manager by the deadline established in the Sequence of Events. Email and facsimile submissions are acceptable if the sender confirms receipt by telephone with the Procurement Manager. Only potential Offerors who elect to return this form completed with the indicated intention of submitting a proposal will receive copies of all Offeror written questions and the Agency's written responses to those questions as well as RFP amendments, if any are issued.

ORGANIZATION _____

REPRESENTED BY: _____

TITLE: _____

PHONE NO. (____) _____ FAX NO. (____) _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

SIGNATURE: _____ DATE: _____

E-MAIL ADDRESS: _____

CIRCLE ONE: Organization DOES/DOES NOT intend to respond to this Request for Proposals.

Return completed form to: Chris Wolf
CFO & Procurement Manager
13th Judicial District Court
P.O. Box 1089
Los Lunas, NM 87031
Phone (505) 865-2104
Email lludmtm@nmcourts.gov

APPENDIX B

LETTER OF TRANSMITTAL FORM

Offerors **MUST** respond to items a. through h. Failure to respond to all items **WILL** result in the disqualification of the Offeror's Proposal.

a. Identity (Name) and Mailing Address of the submitting organization:

b. Identify the person authorized by the organization to contractually obligate the organization:

Name	
Title	
Address	
Email Address	
Telephone Number	
Facsimile	

c. Identify the person authorized to negotiate the contract on behalf of the organization:

Name	
Title	
Address	
Email Address	
Telephone Number	
Facsimile	

d. Identify the person to be contacted for clarifications:

Name	
Title	
Email Address	
Telephone Number	

e. On behalf of the submitting organization named in item a., above, I accept the Conditions Governing the Procurement as required in Section II, Paragraph C(1).

f. I concur that submission of our proposal constitutes acceptance of the Evaluation Factors contained in Section V of this RFP.

g. I acknowledge receipt of any and all amendments to this RFP.

Signature: _____

Date: _____

h. Authorized Signature and Date (**Must** be **signed** by the person identified in **item b.**, above.)

APPENDIX C

CAMPAIGN CONTRIBUTION DISCLOSURE FORM

Pursuant to the Procurement Code, Sections 13-1-28, et seq., NMSA 1978 and NMSA 1978, § 13-1-191.1 (2006), as amended by Laws of 2007, Chapter 234, any prospective contractor seeking to enter into a contract with any state agency or local public body for professional services, a design and build a project delivery system, or the design and installation of measures the primary purpose of which is to conserve natural resources must file this form with that state agency or local public body.

This form must be filed even if the contract qualifies as a small purchase or a sole source contract. The prospective contractor must disclose whether they, a family member or a representative of the prospective contractor has made a campaign contribution to an applicable public official of the state or a local public body during the two years prior to the date on which the contractor submits a proposal or, in the case of a sole source or small purchase contract, the two years prior to the date the contractor signs the contract, if the aggregate total of contributions given by the prospective contractor, a family member or a representative of the prospective contractor to the public official exceeds two hundred and fifty dollars (\$250) over the two year period.

Furthermore, the state agency or local public body may cancel a solicitation or proposed award for a proposed pursuant to Section 13-1-181 NMSA 1978 or a contract that is executed may be ratified or terminated pursuant to Section 13-1-182 NMSA 1978 of the Procurement Code if: 1) a prospective contractor, a family member of the prospective contractor, or a representative of the prospective contractor gives a campaign contribution or other thing of value to an applicable public official or the applicable public official's employees during the pendency of the procurement process or 2) a prospective contractor fails to submit a fully completed disclosure statement pursuant to the law. The state agency or local public body that procures the services or items of tangible personal property shall indicate on the form the name or names of every applicable public official, if any, for which disclosure is required by a prospective contractor.

THIS FORM MUST BE INCLUDED IN THE REQUEST FOR PROPOSALS AND MUST BE FILED BY ANY PROSPECTIVE CONTRACTOR WHETHER OR NOT THEY, THEIR FAMILY MEMBER, OR THEIR REPRESENTATIVE HAS MADE ANY CONTRIBUTIONS SUBJECT TO DISCLOSURE.

The following definitions apply:

“Applicable public official” means a person elected to an office or a person appointed to complete a term of an elected office, who has the authority to award or influence the award of the contract for which the prospective contractor is submitting a competitive sealed proposal or who has the authority to negotiate a sole source or small purchase contract that may be awarded without submission of a sealed competitive proposal.

“Campaign Contribution” means a gift, subscription, loan, advance or deposit of money or other thing of value, including the estimated value of an in-kind contribution, that is made to or received by an applicable public official or any person authorized to raise, collect or expend contributions on that

official's behalf for the purpose of electing the official to statewide or local office. "Campaign Contribution" includes the payment of a debt incurred in an election campaign, but does not include the value of services provided without compensation or unreimbursed travel or other personal expenses of individuals who volunteer a portion or all of their time on behalf of a candidate or political committee, nor does it include the administrative or solicitation expenses of a political committee that are paid by an organization that sponsors the committee.

"Family member" means spouse, father, mother, child, father-in-law, mother-in-law, daughter-in-law or son-in-law of (a) a prospective contractor, if the prospective contractor is a natural person; or (b) an owner of a prospective contractor.

"Pendency of the procurement process" means the time period commencing with the public notice of the request for proposals and ending with the award of the contract or the cancellation of the request for proposals.

"Prospective contractor" means a person or business that is subject to the competitive sealed proposal process set forth in the Procurement Code or is not required to submit a competitive sealed proposal because that person or business qualifies for a sole source or a small purchase contract.

"Representative of a prospective contractor" means an officer or director of a corporation, a member or manager of a limited liability corporation, a partner of a partnership or a trustee of a trust of the prospective contractor.

(Completed by State Agency or Local Public Body)

DISCLOSURE OF CONTRIBUTIONS BY PROSPECTIVE CONTRACTOR:

Contribution Made By: _____

Relation to Prospective Contractor: _____

Date Contribution(s) Made: _____

Amount(s) of Contribution(s) _____

Nature of Contribution(s) _____

Purpose of Contribution(s) _____

(Attach extra pages if necessary)

Signature

Date

Title (position)

--OR--

NO CONTRIBUTIONS IN THE AGGREGATE TOTAL OVER TWO HUNDRED FIFTY DOLLARS (\$250) WERE MADE to an applicable public official by me, a family member, or representative.

Signature

Date _____

APPENDIX D

New Mexico Employees Health Coverage Form

1. For all contracts solicited and awarded on or after January 1, 2008: If the offeror has, or grows to, six (6) or more employees who work, or who are expected to work, an average of at least 20 hours per week over a six (6) month period during the term of the contract, offeror must agree to: (a) have in place, and agree to maintain for the term of the contract, health insurance for those employees and offer that health insurance to those employees no later than July 1, 2008 if the expected annual value in the aggregate of any and all contracts between Contractor and the State exceed one million dollars or; (b) have in place, and agree to maintain for the term of the contract, health insurance for those employees and offer that health insurance to those employees no later than July 1, 2009 if the expected annual value in the aggregate of any and all contracts between Contractor and the State exceed \$500,000 dollars or; (c) have in place, and agree to maintain for the term of the contract, health insurance for those employees and offer that health insurance to those employees no later than July 1, 2010 if the expected annual value in the aggregate of any and all contracts between Contractor and the State exceed \$250,000 dollars.

2. Offeror must agree to maintain a record of the number of employees who have (a) accepted health insurance; (b) decline health insurance due to other health insurance coverage already in place; or (c) decline health insurance for other reasons. These records are subject to review and audit by a representative of the state.

3. Offeror must agree to advise all employees of the availability of State publicly financed health care coverage programs by providing each employee with, as a minimum, the following web site link to additional information <http://www.insurenemexico.state.nm.us/default.aspx>

4. For Indefinite Quantity, Indefinite Delivery contracts (price agreements without specific limitations on quantity and providing for an indeterminate number of orders to be placed against it); these requirements shall apply the first day of the second month after the offeror reports combined sales (from state and, if applicable, from local public bodies if from a state price agreement) of \$250,000, \$500,000 or \$1,000,000.

Signature of Offeror: _____

Date _____

APPENDIX E

TOTAL COST AND CERTIFICATION

\$ _____

The proposer understands that the Thirteenth Judicial District Court reserves the right to reject any or all proposals and to waive any irregularities in order to award the bid in the best interest of the State of New Mexico.

I hereby certify that I am authorized to act on behalf of the company making this proposal and that all statements made in this document are true and correct to the best of my knowledge.

(Signature)

(Printed Name)

(Title)

(Date)

APPENDIX F
REFERENCE QUESTIONNAIRE

The State of New Mexico, as a part of the RFP process, requires proposing vendors to submit a minimum of three (3) business references as required within this document. The purpose of these references is to document the experience relevant to the scope of work and provide assistance in the evaluation process.

The proposing vendor is required to send the following reference form to each business reference listed. The business reference, in turn, is requested to submit the Reference Form directly to the Procurement Manager by the RFP submission deadline for inclusion in the evaluation process. The form and information provided will become a part of the submitted proposal. The business reference may be contacted for validation of answers to the questionnaire.

RFP # 2018-0001 REFERENCE QUESTIONNAIRE FOR:

This form is being submitted to your company for completion as a business reference for the company listed above. This form is to be returned to the State of New Mexico, Thirteenth Judicial District Court via facsimile or e-mail no later than May 15, 2017 at 3:00PM to: Procurement Manager, CFO; 13th Judicial District Court; P.O. Box 1089, Los Lunas, NM 87031; Phone (505) 865-2104 Email lludmtm@nmcourts.gov

This form **must not** be returned to the company requesting the reference. For questions or concerns regarding this form, please contact the State of New Mexico Procurement Manager listed above. When contacting us, please be sure to include the Request for Proposal number listed at the top of this page.

CONFIDENTIAL INFORMATION WHEN COMPLETED

Company providing reference

Contact name and title/position

Contact telephone number

Contact e-mail address

QUESTIONS:

1. In what capacity have you worked with this vendor in the past?

COMMENTS:

2. How would you rate this firm's knowledge and expertise?

(3 = Excellent; 2 = Satisfactory; 1 = Unsatisfactory; 0 = Unacceptable)

COMMENTS:

3. How would you rate the vendor's flexibility relative to changes in the project scope and timelines?
(3 = Excellent; 2 = Satisfactory; 1 = Unsatisfactory; 0 = Unacceptable)
COMMENTS:

4. What is your level of satisfaction with hard-copy materials produced by the vendor?
(3 = Excellent; 2 = Satisfactory; 1 = Unsatisfactory; 0 = Unacceptable)
COMMENTS:

5. How would you rate the dynamics/interaction between the vendor and your staff?
(3 = Excellent; 2 = Satisfactory; 1 = Unsatisfactory; 0 = Unacceptable)
COMMENTS:

6. Who were the vendor's principal representatives involved in your project and how would you rate them individually? Would you comment on the skills, knowledge, behaviors or other factors on which you based the rating?
(3 = Excellent; 2 = Satisfactory; 1 = Unsatisfactory; 0 = Unacceptable)

Name: _____ Rating:

Name: _____ Rating:

Name: _____ Rating:

Name: _____ Rating:

COMMENTS:

7. How satisfied are you with the products developed by the vendor?
(3 = Excellent; 2 = Satisfactory; 1 = Unsatisfactory; 0 = Unacceptable)
COMMENTS:

8. With which aspect(s) of this vendor's services are you most satisfied?

COMMENTS:

9. With which aspect(s) of this vendor's services are you least satisfied?

COMMENTS:

10. Would you recommend this vendor's services to your organization again?

COMMENTS: