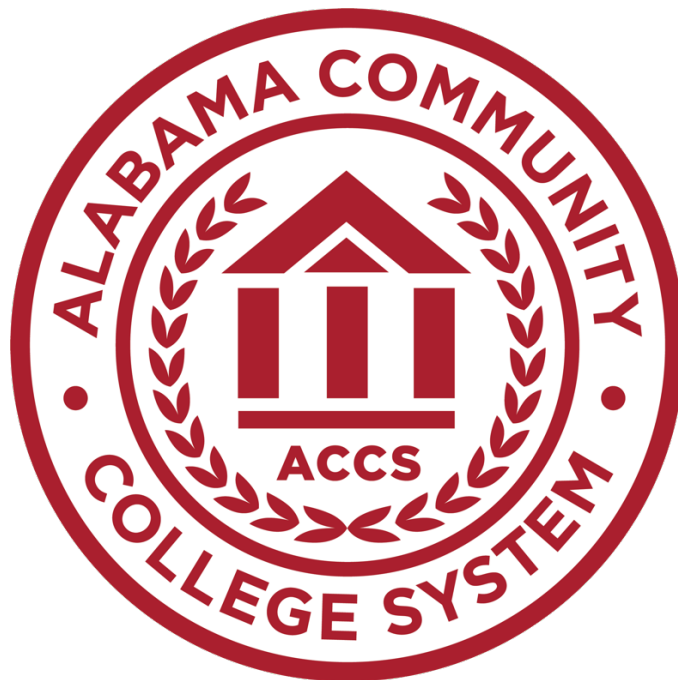


**Alabama Community College System  
Request for Qualifications  
Annual Financial Statements  
and Single Audits**

**April 4, 2024**



The Alabama Community College System (ACCS) is requesting proposals relating to the prequalification of Certified Public Accounting Firms with demonstrated higher education audit experience to perform audits of the ACCS System Office and its institutions for fiscal years ending September 30. The firm must be registered to conduct business in the State of Alabama and must be in good standing with the Alabama Board of Accountancy. The ACCS System Office and its institutions must follow the engagement processes in accordance with Section 41-5A-12(e) of the Code of Alabama and the rules promulgated by the Department of Examiners of Public Accounts (Appendix A). We provide general information to assist our institutions in engaging Certified Public Accounting Firms to perform their respective financial statement audits and single audits. Our focus is to identify capable firms that have demonstrated recent experience in auditing institutions of higher education that award federal student financial aid that have capacity to provide quality services timely.

Each institution and the ACCS System Office will independently engage a firm to provide audit services. The ACCS would prefer to engage firms to provide services within college shared service regions. We believe that aligning with our regional college partnerships will create audit efficiencies within the regions. The Audit Firms will work with Chief Financial Officers and Regional CFOs as points of contact.

### **Alabama Community College System Information**

With 24 community colleges in more than 130 locations, the ACCS is Alabama's gateway to first-class, affordable education and technical training that is integral to competing in a constantly evolving workforce. More than 168,000 Alabamians across every region of the state benefit from the various attainable certification, credential, dual enrollment, and degree programs ACCS offers alongside leading industry partners. In addition to 24 colleges, the System includes the Alabama Technology Network, a resource which provides extensive training and service offerings directly to business and industry. ACCS employs approximately 8,500 people throughout the State full and part time. ACCS is governed by the Alabama Community College System Board of Trustees.

Effective July 1, 2020, the ACCS completed a system wide implementation of the Ellucian Banner ERP software. All ACCS entities follow a common chart of accounts structure. The Alabama Technology Network does not utilize the Banner ERP software but does follow the common chart of accounts structure.

ACCS utilizes a shared service model where Regional CFO's are in place throughout the State as a regional resource for our Colleges and their Presidents. The shared service model allows the System to maximize efficiencies and leverage its strengths through standardization of processes and best practices. Our current regional partnerships are as follows:

1. Beville State Community College (Jasper), Jefferson State Community College (Birmingham) and Lawson State Community College (Birmingham);
2. Bishop State Community College (Mobile) and Coastal Alabama Community College (Bay Minette);
3. Calhoun Community College (Decatur), Drake State Community and Technical College (Huntsville), and Northwest Shoals Community College (Muscle Shoals);
4. Central Alabama Community College (Alexander City), Chattahoochee Valley Community College (Phenix City), and Southern Union Community College (Wadley);

5. Gadsden State Community College (Gadsden), Northeast Alabama Community College (Rainsville), and Snead State Community College (Boaz);
6. Wallace State Community College (Selma) and Marion Military Institute (Marion);
7. Shelton State Community College (Tuscaloosa) and Trenholm State Community College (Montgomery);
8. Wallace State Community College (Dothan) and Wallace State Community College (Hanceville);
9. ACCS System Office (Montgomery) and Alabama Technology Network (Montgomery);
10. Enterprise State Community College (Enterprise), Lurleen B Wallace Community College (Andalusia), Ingram State Technical College (Deatsville), and Reid State Technical College (Evergreen) are not currently affiliated with a regional partnership.

The ACCS holds a strong financial position. The ACCS has many seasoned CFO's whose leadership and experience are valuable resources to the entire system. A summary of financial and enrollment data for each ACCS entity is listed in Appendix B.

### **Scope of Audit Services**

1. Annual audit of the financial statements for the fiscal year ending September 30, together with Report of Independent Auditors, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
2. Annual audit of Expenditure of Federal Awards for the fiscal year ending September 30 in accordance with Government Auditing Standards and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). As part of this audit, the Audit Firm is expected to perform testing requirements for compliance with the Graham-Leach-Bliley Act (GLBA) information security safeguards.
3. Completion of auditor sections of the Data Collection Form for Reporting on Audits of States, local Governments and Non-Profit Organizations.
4. The Audit Firm shall make a presentation of the audit findings and reports to the entity's governance as soon as practicable following issuance of the entity's audit reports.
5. The ACCS Board of Trustees may from time-to-time issue new revenue bonds, refund existing revenues bonds or issue other financial or debt instruments where inclusion of financial statements in the offering documents is prudent and desirable. In these cases, the Audit Firm shall cooperate in all respects to facilitate inclusion of the financial statements and not place an undue burden, demand or restriction in incorporating the financial statements in these documents. The Audit Firm shall be given the opportunity to review these documents prior to issuance to correct misstatements or factual errors in these documents with respect to what is stated in the financial statements. A reasonable fee may be negotiated with the Audit Firm for this service.
6. It is anticipated that a single audit contract will be awarded for all audit services, however, we reserve the right to configure the contract in whatever way is in the best interest of the entity. A firm may provide a proposal on individual components rather than the entire scope.
7. The Audit Firm may be engaged to provide additional specific auditing and consulting services, provided these services do not create a conflict with the respect to performing the entity's financial audits. The scope of work and associated fees will be negotiated separately for additional services agreed upon.

8. Audit Firms should discuss what procedures or approach will be taken to ensure a smooth and effective transition from the current auditors, time involved, requirement for access to work papers and cooperation with predecessor auditors.
9. Audit Firms are encouraged to submit any additional information or comments they wish considered.
10. Audit engagement contracts shall include ACCS Contract General Conditions as denoted in the attached Appendix C.

### **Engagement Timeline**

The ACCS must file financial statement audits in a timely manner. The State of Alabama Comptroller's Office generally requires audited financial statements be provided by January 15 or the next business day if the due date falls on a weekend or holiday, for inclusion in the Alabama Annual Comprehensive Financial Report (ACFR). We expect the engagement to follow a timeline to ensure the January 15 deadline is met. We feel the engagement timeline for the Fiscal Year 2024 audit would resemble the following:

1. June 1, 2024 - Preliminary fieldwork to begin (estimate)
2. November 5, 2024 – Final trial balances submitted and fieldwork resumes
3. November 15, 2024 - Financial statements submitted to Auditors and ACCS
4. January 15, 2025 - Financial Statement and Single Audit Reports Issued

### **Audit Considerations**

Time is of the essence. Therefore, we are concerned with a firm's capacity to provide audit services in the designated timelines. Our timelines provided above must be met. We are requesting that firms provide an audit-hour commitment to allow the ACCS to assess the firm's capacity to provide audit services. This capacity should include consideration of the audit efficiencies available through the regional partnerships listed above.

### **Firm Response**

We expect that each response will address the firm's:

1. Experience in auditing institutions of higher education that award federal student financial aid,
2. Ability to provide the requested scope of services,
3. Capacity to audit regional college partnerships,
4. General audit team experience levels, and
5. Commitment to meeting the audit timeline as defined.

6. Responses should be submitted to  
Alabama Community College System

Attention: Billy Merrill

Physical address:

135 South Union Street, Suite 451

Montgomery, AL 36104

Mailing address:

P.O. Box 4504

Montgomery, AL 36130-4504

Email: [billy.merrill@accs.edu](mailto:billy.merrill@accs.edu)

## Appendix A

### Rules of the Department of Examiners of Public Accounts (excerpt)

#### Employment of Public Accounting Firms to Perform Audits

The Chief Examiner may authorize and approve a state or county office, officer, bureau, board, commission, corporation, institution, or agency, subject to audit or examination, to contract for or arrange to have independent financial audit services performed by a Certified Public Accounting Firm. Any such audit or examination is subject to review by the Chief Examiner prior to finalization of the audit and public release. These audit or examination services must be authorized and approved in writing by the Chief Examiner and must comply with the following policy:

1. The Audited Entity shall submit a request for authorization to hire the Firm that outlines the circumstances and conditions that necessitate the engagement of the Firm.
2. The governing body of the audited entity should adopt a resolution to authorize the employment of a public accounting firm and forward a copy to the Department. The resolution should contain:
  - a. the period to be audited, the name of the Firm;
  - b. a statement that the Firm is employed subject to the policy of the Department of Examiners of Public Accounts governing employment of public accounting firms to perform audits; and
  - c. a statement that the Firm will perform said audit in accordance with generally accepted government auditing standards and, if applicable, the Single Audit Act of 1984 as amended and the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR 200).
3. The Audited Entity shall also execute a memorandum of agreement and forward an original copy to the Chief Examiner. A sample agreement is attached as Appendix 1
4. The Chief Examiner shall acknowledge receipt of the resolution and agreement in a letter to the audited entity with a copy to the Firm. The agreement attached as Appendix 1 is required under this policy to affirm various responsibilities of the Audited Entity and the Firm to ensure the appropriate auditing of public funds. Other engagement matters agreed upon between the Audited Entity and the Firm may also be encompassed in this agreement.
5. The employment of a public accounting firm to perform services under this policy is at the discretion of the Audited Entity; and
6. The selection and payment of the firm is the responsibility of the Audited Entity, provided however, the Firm must be registered with the Alabama State Board of Accountancy and in good standing. The Firm should provide a copy of its most recent peer review report.

Further, an institution of higher education governed by a board of trustees, in consultation with the Chief Examiner, may select a firm to provide auditing services. Any audits conducted will be subject to review by the Chief Examiner.

Written notice shall be given to the Chief Examiner by the institution of higher learning.

Legal Authority: § 41-5A-12, Ala. Code 1975.

EPA Appendix 1

AGREEMENT BETWEEN (NAME OF AUDITED ENTITY) AND (FIRM)

Memorandum of Agreement

This agreement between the \_\_\_\_\_ and \_\_\_\_\_, hereinafter referred to as the "Firm", becomes effective upon full execution.

Whereas the \_\_\_\_\_ desires the Firm to audit the records of the \_\_\_\_\_ for the period October 1, \_\_\_ through September 30, \_\_\_ pursuant to the policy on employment of public accounting firms of the Department of Examiners of Public Accounts, and;

Whereas, the Firm has agreed to perform such services for the \_\_\_\_\_. Now therefore, the \_\_\_\_\_ and the Firm affirm their understanding that;

1. The Firm shall perform the audit in accordance with generally accepted government auditing standards, [the Single Audit Act of 1984 as amended and the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR 200)] and shall issue the reports required by such standards, the Act and the Uniform Guidance and distribute them to the Federal Government. The Firm agrees to issue the reports by \_\_\_\_\_.

2. The \_\_\_\_\_ affirms their responsibility as prescribed by the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (the "Uniform Guidance") to provide comments on the findings and recommendations in the reports, including a plan for corrective action on prior findings ("Corrective Action Plan). The \_\_\_\_\_ agrees to provide a copy of such comments to the Department of Examiners of Public Accounts upon its issuance. The \_\_\_\_\_ also affirms its responsibility for the completion and submission of a Data Collection Form to the Federal Clearinghouse.

3. The Firm shall provide three copies (including one electronic copy) of all audit reports issued and one copy of any management letter issued to the \_\_\_\_\_ to the Department of Examiners of Public Accounts.

4. The Department of Examiners of Public Accounts shall perform an examination of the \_\_\_\_\_ for compliance with laws and regulations of the State of Alabama and shall be solely responsible for the reporting and resolution of any noncompliance identified during said examination.

5. The Firm agrees to furnish a copy of the report to the Department of Examiners of Public Accounts prior to its issuance for review and agrees to correct any deficiencies or errors noted in the report prior to its completion and issuance.

6. The Firm agrees that the Department of Examiners of Public Accounts has permission to print all audit reports issued by the Firm bound with the compliance report issued by the Department of Examiners of Public Accounts on the \_\_\_\_\_ with the stipulations that no changes will be made to the report of the Firm without the permission of the Firm and that any management letter issued by the Firm shall

not be printed, but will become a confidential working paper of the Department of Examiners of Public Accounts. The Firm shall not be precluded from issuing the audit of the \_\_\_\_\_ upon its completion.

7. The Firm agrees to notify the Department of Examiners of Public Accounts of suspected noncompliance with laws and regulations of the State of Alabama.

8. The Firm understands their responsibility for reporting noncompliance with laws and regulations shall be limited to those matters required by generally accepted government auditing standards, the Single Audit Act of 1984 as amended and the Uniform Guidance.

9. The Firm agrees that working papers and reports shall be retained for a minimum of five (5) years from the date of the audit report. Audit working papers shall be made available upon request to the Chief Examiner or his duly authorized representative, the cognizant federal audit agency or its designee or the U. S. Government Accountability Office.

The \_\_\_\_\_ and the Firm agree that any amendment to this agreement shall be in writing and a copy furnished to the Department of Examiners of Public Accounts.

The \_\_\_\_\_ and the Firm have executed this agreement to become effective on the date specified previously and under all conditions described herein.

IN WITNESS THEREOF, the parties hereto have affixed their hand this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

(NAME OF AUDITED ENTITY) FOR THE FIRM

By \_\_\_\_\_ By \_\_\_\_\_

Its \_\_\_\_\_ Its \_\_\_\_\_

(Title) (Title)

**Appendix B**  
(unaudited)

**Alabama Community College System Financial and Enrollment Data**

Institution	Total Current		Total Deferred		Total Deferred		Total Net Position
	Assets	Assets	Outflow Of Resources	Liabilities	Liabilities	Inflow Of Resources	
ACCS System Office	\$ 802,524,100	\$ 52,518,364	\$ 14,607,256	\$ 63,348,395	\$ 155,682,096	\$ 4,393,937	\$ 646,225,292
Bevill State Community College	29,938,220	50,927,295	16,124,255	6,624,374	49,833,421	16,002,825	24,529,150
Bishop State Community College	22,667,495	77,654,744	11,030,915	9,192,653	46,748,634	12,617,813	42,794,054
Calhoun Community College	75,563,316	134,237,630	26,137,184	18,781,351	78,167,750	22,327,855	116,661,174
Central Alabama Community College	19,739,995	34,799,863	7,367,559	5,929,652	22,782,357	6,973,894	26,221,514
Chattahoochee Valley Community College	9,632,424	22,705,350	7,196,169	3,718,072	21,491,517	5,794,611	8,529,743
Coastal Alabama Community College	54,389,786	76,076,987	26,095,575	17,364,663	71,779,038	21,768,836	45,649,811
J. F. Drake State Community College & TC	13,130,139	24,047,263	4,939,477	4,807,012	11,164,294	4,282,362	21,863,211
Enterprise State Community College	52,180,997	36,456,500	8,542,303	3,761,844	45,076,222	6,963,230	41,378,504
Gadsden State Community College	52,688,128	86,414,331	21,478,795	14,424,259	72,747,550	23,047,376	50,362,069
J. F. Ingram State Technical College	24,527,791	6,114,608	9,687,897	1,279,697	19,088,658	7,117,219	14,844,722
Jefferson State Community College	65,011,217	82,899,872	23,451,007	17,662,954	66,030,066	21,329,312	66,339,764
T. A. Lawson State Community College	26,860,426	86,022,583	13,565,989	8,991,635	35,917,187	14,846,294	66,693,882
Lurleen B. Wallace Community College	13,476,779	17,693,998	7,508,098	2,498,904	21,243,273	7,270,676	7,666,022
Northeast Alabama Community College	16,230,848	36,489,527	9,584,383	5,308,126	30,916,125	7,806,093	18,274,414
Northwest-Shoals Community College	43,783,802	28,583,089	13,921,852	5,883,699	47,524,600	12,506,265	20,374,179
Reid State Technical College	6,483,812	6,955,666	3,358,227	1,016,473	7,854,209	3,009,329	4,917,694
Shelton State Community College	18,974,574	64,431,810	17,823,511	7,167,072	43,062,159	16,903,782	34,096,882
Snead State Community College	23,343,280	44,974,568	7,685,636	10,556,505	30,940,054	6,511,319	27,995,606
Southern Union State Community College	33,697,275	99,477,563	15,143,193	13,250,494	53,025,502	12,888,528	69,153,507
H. Councill Trenholm State Community College	16,660,007	34,926,371	9,499,038	4,956,307	26,807,318	8,157,858	21,163,933
George C. Wallace Community College - Dothan	42,344,293	39,179,202	17,491,384	6,362,206	45,837,815	16,054,630	30,760,228
Wallace State Community College - Hanceville	34,124,473	115,841,390	18,574,459	13,364,182	67,560,781	17,247,087	70,368,272
George Corley Wallace State Community College - Selma	13,081,244	30,393,322	7,568,002	3,875,401	19,509,851	8,169,250	19,488,066
Alabama Technology Network	13,851,400	441,269	4,888,113	793,794	11,760,924	3,422,568	3,203,496
Marion Military Institute	9,458,403	27,819,860	5,880,502	3,034,401	14,898,964	6,270,605	18,954,795
<b>Total</b>	<b>\$ 1,534,364,224</b>	<b>\$ 1,318,083,025</b>	<b>\$ 329,150,779</b>	<b>\$ 253,954,125</b>	<b>\$ 1,117,450,365</b>	<b>\$ 293,683,554</b>	<b>\$ 1,516,509,984</b>

Institution	Operating		Nonoperating		Net Increase		Net Position Beginning of Year	Net Position End of Year
	Revenues	Expenses	Revenues	Expenses	(Decrease) in Net Position	Position		
ACCS System Office	\$ 35,911,252	\$ 57,060,985	\$ 1,023,369,586	\$ (478,662,329)	\$ 523,557,524	\$ 122,667,768	\$ 646,225,292	
Bevill State Community College	20,194,052	46,020,644	30,032,447	(71,632)	4,134,223	20,394,927	24,529,150	
Bishop State Community College	28,998,194	39,993,968	23,143,569	(705,638)	11,442,157	31,351,897	42,794,054	
Calhoun Community College	25,772,678	70,556,775	58,529,194	(963,052)	12,782,045	103,879,129	116,661,174	
Central Alabama Community College	6,138,704	20,897,722	20,414,373	(152,343)	5,503,012	20,718,502	26,221,514	
Chattahoochee Valley Community College	7,694,859	19,951,207	15,271,689	(177,314)	2,838,027	5,691,716	8,529,743	
Coastal Alabama Community College	25,742,543	70,149,545	51,822,712	(595,631)	6,820,079	38,829,732	45,649,811	
J. F. Drake State Community College & TC	14,631,435	13,668,479	9,612,582	2,459,246	13,034,784	8,828,427	21,863,211	
Enterprise State Community College	19,801,332	24,068,347	17,937,297	(391,562)	13,278,720	28,099,784	41,378,504	
Gadsden State Community College	22,547,908	55,992,345	55,098,188	(961,071)	20,692,680	29,669,389	50,362,069	
J. F. Ingram State Technical College	5,688,691	21,177,719	25,279,379	(5,447)	9,784,904	3,059,818	12,844,722	
Jefferson State Community College	23,475,106	61,870,793	45,135,340	398,491	7,138,144	59,201,620	66,339,764	
T. A. Lawson State Community College	42,610,571	42,300,688	29,068,398	7,848,092	37,226,373	29,467,509	66,693,882	
Lurleen B. Wallace Community College	5,969,446	19,236,136	15,922,748	(12,459)	2,643,599	5,022,423	7,666,022	
Northeast Alabama Community College	8,940,879	26,547,997	23,060,735	(216,394)	5,237,223	13,037,191	18,274,414	
Northwest-Shoals Community College	12,817,988	34,069,628	23,828,075	(583,549)	1,992,886	18,381,293	20,374,179	
Reid State Technical College	2,725,679	8,743,498	8,605,731	(19,908)	2,568,004	2,349,690	4,917,694	
Shelton State Community College	14,716,916	47,429,397	39,413,645	(241,043)	6,460,121	27,636,761	34,096,882	
Snead State Community College	9,521,823	22,487,585	25,029,072	(540,060)	11,523,250	16,472,356	27,995,606	
Southern Union State Community College	16,745,666	44,945,390	31,275,141	(903,632)	2,171,785	66,981,722	69,153,507	
H. Councill Trenholm State Community College	8,587,420	27,148,596	31,674,748	(143,207)	12,970,365	8,193,568	21,163,933	
George C. Wallace Community College - Dothan	14,771,323	43,773,361	30,820,924	(223,000)	1,595,886	29,164,342	30,760,228	
Wallace State Community College - Hanceville	16,379,458	53,746,374	39,467,446	(698,454)	1,402,076	68,966,196	70,368,272	
George Corley Wallace State Community College - Selma	11,251,958	26,466,751	21,474,366	(48,052)	6,211,521	13,276,545	19,488,066	
Alabama Technology Network	4,757,235	10,034,670	6,042,082	-	764,647	2,438,849	3,203,496	
Marion Military Institute	3,346,695	17,090,385	22,387,828	44,618	8,688,756	10,266,039	18,954,795	
<b>Total</b>	<b>\$ 409,739,811</b>	<b>\$ 925,428,985</b>	<b>\$ 1,723,717,295</b>	<b>\$ (475,565,330)</b>	<b>\$ 732,462,791</b>	<b>\$ 784,047,193</b>	<b>\$ 1,516,509,984</b>	



Institution	2022-2023 Credit Hours
Bevill State Community College	72,019
Bishop State Community College	55,394
Calhoun Community College	168,066
Central Alabama Community College	31,351
Chattahoochee Valley Community College	30,929
Coastal Alabama Community College	146,779
J. F. Drake State Community College & TC	18,171
Enterprise State Community College	46,690
Gadsden State Community College	96,517
J. F. Ingram State Technical College	29,491
Jefferson State Community College	150,846
T. A. Lawson State Community College	63,709
Lurleen B. Wallace Community College	39,761
Northeast Alabama Community College	53,353
Northwest-Shoals Community College	64,703
Reid State Technical College	11,464
Shelton State Community College	93,456
Snead State Community College	68,948
Southern Union State Community College	103,823
H. Councill Trenholm State Community College	43,043
George C. Wallace Community College - Dothan	79,465
Wallace State Community College - Hanceville	121,985
George Corley Wallace State Community College - Selma	37,119
Marion Military Institute	10,237
<hr/> Total Institution	<hr/> 1,637,319

## **Appendix C**

### **ACCS Contract General Conditions**

#### **1.1 Legal:**

The vendor shall observe, perform and comply with or require compliance with all federal, state, and local laws, ordinances, rules and regulations and all amendments thereto which in any manner may affect the operation and vendor's activities undertaken pursuant to this agreement. The vendor shall also comply with all state and local building, fire, health, zoning laws, codes and/or regulations that affect or that are applicable to the vendor's activities and operations hereunder. The final agreement shall be governed and construed in accordance with the Alabama Community College System Terms and Conditions and the laws of the State of Alabama to include but not limited to the Beason-Hammon Alabama Taxpayer Citizen Protection Act and the terms attached hereto as Appendix D.

Vendor represents and warrants that all articles and services covered by the request meet or exceed the safety standards established and promulgated under the Federal Occupational Safety and Health Act of 1970, No. 2006, and its regulation in effect or proposed as of the date of this offer. When applicable, all articles and services must also meet or exceed other federal requirements but not limited to the Americans with Disabilities Act of 1992 and the Food and Drug Administration. The performance of this contract by vendor will not violate the provisions of the Civil Rights Act of 1964, The Rehabilitation Act of 1973, and the Vietnam ERA Veterans Readjustment Assistance Act of 1974.

To the extent not exempt, this contractor and subcontractor shall abide by the requirements of 41 CFR §§60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individual with disabilities and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability.

#### **CERTIFICATION PURSUANT TO ACT NO. 2006-557**

Alabama law (section 41-4-116, code of Alabama 1975) provides that every proposal submitted and contract executed shall contain a certification that the vendor, contractor, and all of its affiliates that make sales for delivery into Alabama or leases for use in Alabama are registered, collecting, and remitting Alabama state and local sales, use, and/or lease tax on all taxable sales and leases into Alabama. By submitting a proposal in response to this Request for Price Quotation, the bidder is hereby certifying that they are in full compliance with Act No. 2006- 557, they are not barred from bidding or entering into a contract pursuant to 41-4-116, and acknowledges that the Alabama Community College System may declare the contract void if the certification is false.

#### **1.2 Indemnification:**

The Contractor shall indemnify, protect, defend and save harmless the Alabama Community College System (ACCS), and the Alabama Community College System Board of Trustees (BOT), and their respective officers, directors, members, agents and employees from and against any and all claims, demands, judgements or causes of action, including costs and attorney's fees by any party or parties whatever for loss, damage, injury, fines or penalties of any kind or character either to persons or property directly or indirectly arising out of the all operations performed under the contract except such loss,

damage or injury as is caused by the sole negligence of ACCS or BOT. This indemnity agreement shall impose liability on the Vendor to the fullest extent permitted by the laws of the state of Alabama, and any provision hereof not permitted by such laws is expressly deleted from said agreement.

The purchase of insurance by the Contractor shall in no event be construed as a fulfillment or discharge of the obligations set forth in this section – Indemnification.

**1.3 Insurance:**

**ALABAMA COMMUNITY COLLEGE SYSTEM INSURANCE REQUIREMENTS**

Vendor shall, at their own expense, maintain insurance of such types and in such amounts as are necessary to cover their responsibilities and liabilities on a project of the character contemplated under this contract and shall require any Subcontractors to carry similar insurance.

The Alabama Community College System, its trustees, officers, employees and agents shall be named as additional insureds on the general and auto liability policies. The Alabama Community College System, its trustees, officers, employees and agents shall also be named as additional insureds on the umbrella/excess policy if required to meet the minimum limits set forth below and on environmental impairment liability policies if required.

A Certificate(s) of insurance will be provided to the System before work can commence. The Certificate will evidence all coverage required and specify the terms required as noted below. The Certificate will note the additional insureds as required above and will provide for at least 30 days written notice of cancellation or non-renewal to the System. Policies will apply as primary as to the additional insureds without any contribution from insurance or any self-funded program maintained by the Owner.

Policies may include a deductible, but the Vendor will be responsible for payment of that deductible on their own behalf and on behalf of the System as an additional insured.

**LIABILITY INSURANCE**

<b>Type of Insurance:</b>	<b>Minimum Limits of Liability Required:</b>
<b>Workers’ Compensation</b>	Statutory - Alabama
<b>Employers Liability</b>	
<b>Commercial General Liability</b>	
Each Occurrence	\$2,000,000.00
Personal and Advertising Injury	2,000,000.00
Products/Completed Operations	2,000,000.00
General Aggregate (Per Location)	2,000,000.00
<b>Including Additional Insured endorsement</b>	
<b>Automobile Liability including Garage-Keepers legal liability if appropriate (all owned, hired and non-owned vehicles)</b>	\$2,000,000.00 each accident – combined single limit

These limits may be accomplished through a combination of primary and excess/umbrella liability policies written on a “follow form” basis or forms no more restrictive than the primary policies. Insurance carrier

shall be rated A- or better by A.M. Best. Defense costs should be payable in addition to the policy limits with the exception of Professional Liability and Environmental Impairment Liability if indicated.

For contracts that involve any design work or other professional services that could expose the Vendor or the ACCS or BOT to a monetary loss arising out of the rendering or failure to render those services, the following additional insurance is required:

<b>Professional Liability</b> (Of the nature adequate to cover the Vendor’s liability arising out of any design or other professional services to be provided under this contract)	\$2,000,000 each occurrence and annual aggregate
--	--

For contracts that involve an environmental exposure the following additional insurance is required:

<b>Pollution Legal Liability</b> – (Optional – to be required if any specific environmental services are to be provided under the Contract)	\$2,000,000 Third Party Liability-per claim \$2,000,000 Third Party Clean Up- Per claim
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IF ANY COVERAGE IS PROVIDED ON A CLAIMS MADE FORM, THE COVERAGE MUST BE MAINTAINED FOR A MINIMUM OF THREE YEARS BEYOND THE EXPIRATION OF THIS AGREEMENT.

**PROPERTY INSURANCE**

Unless otherwise specified in the contract, the Vendor shall be responsible for their own equipment or other property used in the completion of this project and shall, at their own expense, pay for and maintain property insurance covering such property for loss by fire or other perils including vandalism.

**BONDS**

Unless waived by the System in writing, the Vendor shall obtain, pay for and maintain a performance and payment bond for 100% of the original contract amount naming the System as obligee. The Vendor will bear responsibility for advising the Bonding Company of all changes in the amount of the contract. If the laws of Federal, state or Local Governments or other authorities that have lawful jurisdiction over this project contain provisions beyond these requirements, such laws shall govern and Bonds shall be furnished in accordance with those provisions.

**DURATION OF THE OBLIGATION**

Vendor shall not commence work under this Contract until he has obtained the insurance and bonds required under this Article and the System has approved such insurance. The Vendor shall not allow any Subcontractor to commence work on his Subcontract until appropriate insurance and bonds have been obtained by the Subcontractor. Each and every Vendor and subcontractor shall maintain all insurance and bonds required under this Article during the life of this Contract and shall maintain general liability insurance for not less than two years after completion of this Contract. Bonds will remain in effect for the term of the warranty or warranties required in the Contract and specifications.

## **VERIFICATION OF COVERAGE**

The ACCS shall have the right to inspect and approve Vendor's insurance including review of the entire policy and all attachments upon request.

### **1.4 Ethics**

If any owner, officer, partner, board or director member, employee, or holder of more than 5% of the fair market value of your firm or any member of their households is a public official or public employee (including the System and its member institutions) as defined by the Code of Alabama Section 36-25-1, this information must be included in your response. Failure to disclose this information in your response will result in the elimination of your response from evaluation. If your firm is awarded any contract as a result of this request, the System reserves the right to furnish a copy of any resulting contract to the State of Alabama Ethics Commission as directed in the Code of Alabama, Section 36-25-1, within ten (10) days of award.

System employees are not allowed to accept personal gifts or gratuities. By accepting this agreement, payee certifies that no System employee or official, no family member of a System employee or official will receive a benefit from this agreement, except as has been previously disclosed, in writing, to the System.

Vendors are required to complete the "Full Disclosure Statement" (Appendix E). Failure to provide the information when requested will result in a non-award of the referenced products and/or services.

Any agreement or collusion among vendors or prospective vendors in restraint of freedom of competition, by agreement to respond at a fixed price or to refrain from responding, or otherwise shall render the responses of such vendors void. Each vendor certifies that he has not been a party to such an agreement by signing this request.

### **1.5 Payment Terms:**

Standard payment terms are Net 30 days from the date of invoice unless otherwise stated. Payment terms less than Net 30 days may not be considered for award. C.O.D. orders or deposits are not acceptable. Unless otherwise stated, prompt payment discounts or accompanying letters stating additional discounts offered may not be considered in award. Awards will be made based on the price shown on each line item. Any discounts offered should be shown in the net price of each line item.

Unless otherwise stated by the System, prices are quoted F.O.B. Destination, Freight Prepaid. Successful vendor must assume all responsibility for damage in transit. Any response not in accordance with this requirement may be rejected.

Do not include Federal Excise or State Sales Tax in your proposal. The System is exempt from both of these taxes.

It is understood and agreed that No fuel surcharge will be applied unless so noted in the vendor's response. If the vendor quotes a fuel surcharge, it will be included in the final proposal analysis.

### **1.6 Agreements:**

All license agreements or, contracts, which must be signed prior to delivery of proposed service, must be included with the proposal for review by the ACCS. Documents not submitted with the response may not be considered at a later date. In all cases, should there be a conflict of terms and conditions, those terms and conditions in this REQUEST, vendor's response, and any resulting contract award will prevail.

### **1.7 Damage:**

The successful vendor will be responsible for any damage to System property when such damage is inflicted by their employees, or agents of the vendor, or any sub-contractor of the vendor.

### **1.8 Vendor Visitation:**

Vendor shall consult with System staff to identify the System's policies relating to access to facilities and personnel. Vendor and vendor representatives shall comply with such policies.

### **1.9 Small Disadvantaged Business:**

The System is committed to its efforts to ensure the opportunity for participation of small, disadvantaged business in the procurement of goods and services. The System is required to report purchases under governmental contracts. Vendors may be required to provide detailed reports of all minorities, women-owned and other small, disadvantaged business participation in the award of this contract.

### **1.10 Contract Cancellation:**

The System has the right to cancel any contract for cause, including, but not limited to, the following: (1) failure to deliver within the terms of contract; (2) failure of the product or service to meet specifications, conform to sample quality, or to be delivered in good condition; (3) misrepresentation by the vendor; (4) fraud, collusion, conspiracy, or other unlawful means of obtaining any contract with the state; (5) conflict of contract provisions with constitutional or statutory provisions of state or federal laws; and (6) any other breach of contract.

The System reserves the right, for its convenience and without cause or penalty, to terminate this agreement effective on the last day of any agreement year following the initial agreement term, at the end of each fiscal year, or on (60)-Sixty days notice.

### **1.11 Certification and Signature:**

I have read all of the general terms and conditions of this request. I certify that this offer is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting a response for the same materials, supplies, equipment, or service and is in all respects fair and without collusion or fraud. I am authorized to make this offer and sign this request for the vendor.

### **1.12 E-Verify Memorandum of Understanding**

The successful Vendor will be required to submit its current E-Verify Memorandum of Understanding with the Department of Homeland Security.

### **1.13 Debarment and Suspension**

The successful Vendor will be required to submit a Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion Lower their Covered Transactions form (Appendix F).

1.14 In compliance with Act 2016-312, the vendor hereby certifies that it is not currently engaged in, and will not engage in, the boycott of a person or an entity based in or doing business with a jurisdiction with which this state can enjoy open trade.

1.15 In accordance with Alabama Act 2023-409, the vendor does hereby verify that, without violating controlling law or regulation, it does not and will not, during the term of the contract, engage in economic boycotts.

## Appendix D

State of \_\_\_\_\_ )

County of \_\_\_\_\_ )

### CERTIFICATE OF COMPLIANCE WITH THE BEASON-HAMMON ALABAMA TAXPAYER AND CITIZEN PROTECTION

DATE: \_\_\_\_\_

**RE Contract/Grant/Incentive (describe by number or subject):** \_\_\_\_\_ **by and**  
**between** \_\_\_\_\_ **(Contractor/Grantee)**  
**and** \_\_\_\_\_ **(State Agency or Department or other Public Entity)**

The undersigned hereby certifies to the State of Alabama as follows:

1. The undersigned holds the position of \_\_\_\_\_ with the Contractor/Grantee named above, and is authorized to provide representations set out in this Certificate as the official and binding act of that entity, and has knowledge of the provisions of THE BEASON-HAMMON ALABAMA TAXPAYER AND CITIZEN PROTECTION ACT (ACT 2011-535 of the Alabama Legislature, as amended by Act 2012-491) which is described herein as "the Act".
2. Using the following definitions from Section 3 of the Act, select and initial either (a) or (b), below, to describe the Contractor/Grantee's business structure.

**BUSINESS ENTITY.** Any person or group of persons employing one or more persons performing or engaging in any activity, enterprise, profession, or occupation for gain, benefit, advantage, or livelihood, whether for profit or not for profit. "Business entity" shall include, but not be limited to the following:

- a. Self-employed individuals, business entities filing articles of incorporation, partnerships, limited partnerships, limited liability companies, foreign corporations, foreign limited partnerships, foreign limited liability companies authorized to transact business in this state, business trusts, and any business entity that registers with the Secretary of State.
- b. Any business entity that possesses a business license, permit, certificate, approval, registration, charter, or similar form of authorization issued by the state, any business entity that is exempt by law from obtaining such a business license, and any business entity that is operating unlawfully without a business license.

**EMPLOYER.** Any person, firm, corporation, partnership, joint stock association, agent, manager, representative, foreman, or other person having control or custody of any employment, place of employment, or of any employee, including any person or entity employing any person for hire within the State of Alabama, including a public employer. This term shall not include the occupant of a household contracting with another person to perform casual domestic labor within the household.

\_\_\_\_ (a) The Contractor/Grantee is a business entity or employer as those terms are defined in Section 3 of the Act.

\_\_\_\_ (b) The Contractor/Grantee is not a business entity or employer as those terms are defined in Section 3 of the Act.

3. As of the date of this Certificate, Contractor/Grantee does not knowingly employ an unauthorized alien within the State of Alabama and hereafter it will not knowingly employ, hire for employment, or continue to employ an unauthorized alien within the State of Alabama;
4. Contractor/Grantee is enrolled in E-Verify unless it is not eligible to enroll because of the rules of that program or other factors beyond its control.

Certified this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_.

\_\_\_\_\_  
Name of Contractor/Grantee/Recipient

By: \_\_\_\_\_

Its \_\_\_\_\_

The above Certification was signed in my presence by the person whose name appears above, on

this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_.

WITNESS: \_\_\_\_\_

\_\_\_\_\_  
Print Name of Witness



Appendix E



**State of Alabama**  
**Disclosure Statement**  
(Required by Act 2001-955)

ENTITY COMPLETING FORM

ADDRESS

CITY, STATE, ZIP

TELEPHONE NUMBER  
(     )

STATE AGENCY/DEPARTMENT THAT WILL RECEIVE GOODS, SERVICES, OR IS RESPONSIBLE FOR GRANT AWARD

ADDRESS

CITY, STATE, ZIP

TELEPHONE NUMBER  
(     )

This form is provided with:

- Contract     Proposal     Request for Proposal     Invitation to Bid     Grant Proposal

Have you or any of your partners, divisions, or any related business units previously performed work or provided goods to any State Agency/Department in the current or last fiscal year?

- Yes     No

If yes, identify below the State Agency/Department that received the goods or services, the type(s) of goods or services previously provided, and the amount received for the provision of such goods or services.

STATE AGENCY/DEPARTMENT	TYPE OF GOODS/SERVICES	AMOUNT RECEIVED

Have you or any of your partners, divisions, or any related business units previously applied and received any grants from any State Agency/Department in the current or last fiscal year?

- Yes     No

If yes, identify the State Agency/Department that awarded the grant, the date such grant was awarded, and the amount of the grant.

STATE AGENCY/DEPARTMENT	DATE GRANT AWARDED	AMOUNT OF GRANT

1. List below the name(s) and address(es) of all public officials/public employees with whom you, members of your immediate family, or any of your employees have a family relationship and who may directly personally benefit financially from the proposed transaction. Identify the State Department/Agency for which the public officials/public employees work. (Attach additional sheets if necessary.)

NAME OF PUBLIC OFFICIAL/EMPLOYEE	ADDRESS	STATE DEPARTMENT/AGENCY

OVER

2. List below the name(s) and address(es) of all family members of public officials/public employees with whom you, members of your immediate family, or any of your employees have a family relationship and who may directly personally benefit financially from the proposed transaction. Identify the public officials/public employees and State Department/Agency for which the public officials/public employees work. (Attach additional sheets if necessary.)

NAME OF FAMILY MEMBER	ADDRESS	NAME OF PUBLIC OFFICIAL/ PUBLIC EMPLOYEE	STATE DEPARTMENT/ AGENCY WHERE EMPLOYED

If you identified individuals in items one and/or two above, describe in detail below the direct financial benefit to be gained by the public officials, public employees, and/or their family members as the result of the contract, proposal, request for proposal, invitation to bid, or grant proposal. (Attach additional sheets if necessary.)

Describe in detail below any indirect financial benefits to be gained by any public official, public employee, and/or family members of the public official or public employee as the result of the contract, proposal, request for proposal, invitation to bid, or grant proposal. (Attach additional sheets if necessary.)

List below the name(s) and address(es) of all paid consultants and/or lobbyists utilized to obtain the contract, proposal, request for proposal, invitation to bid, or grant proposal:

NAME OF PAID CONSULTANT/LOBBYIST	ADDRESS

***By signing below, I certify under oath and penalty of perjury that all statements on or attached to this form are true and correct to the best of my knowledge. I further understand that a civil penalty of ten percent (10%) of the amount of the transaction, not to exceed \$10,000.00, is applied for knowingly providing incorrect or misleading information.***

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Notary's Signature Date Date Notary Expires

*Act 2001-955 requires the disclosure statement to be completed and filed with all proposals, bids, contracts, or grant proposals to the State of Alabama in excess of \$5,000.*

**Appendix F**  
**CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY,  
AND VOLUNTARY EXCLUSION LOWER TIER COVERED TRANSACTIONS**

Non-Federal entities are subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR part 180. The regulations in 2 CFR part 180 restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

- 1) The prospective recipient of Federal assistance funds certifies, by submission of this proposal, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
- 2) Where the prospective recipient of Federal assistance funds is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.
- 3) By signing and submitting this proposal, the prospective recipient of Federal assistance funds is providing the certification as set out below.
- 4) The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective recipient of Federal assistance funds knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, may pursue available remedies, including suspension and/or debarment.
- 5) The prospective recipient of Federal assistance funds shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective recipient of Federal assistance funds learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- 6) The terms “covered transaction” “debarred”, “suspended”, “ineligible”, “lower tier covered transaction”, “participant”, “person”, “primary covered transaction”, “principal”, “proposal”, and “voluntarily excluded”, as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules and implementing Executive Orders 12549 and 12689. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.
- 7) The prospective recipient of Federal assistance funds agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the Federal awarding agency.
- 8) The prospective recipient of Federal assistance funds further agrees by submitting this proposal that it will include the clause titled “Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion – Lower Tier Covered Transactions”, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- 9) A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required, to check SAM.gov Exclusions.
- 10) Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

11) Except for transactions authorized under paragraph 7 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntary excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the funding agency may pursue available remedies, including suspension and/or debarment.

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Name and Title of Authorized Representative

\_\_\_\_\_  
Company or Agency

\_\_\_\_\_  
Date