

LONG BEACH COMMUNITY COLLEGE DISTRICT

Contracts Management, G-4  
4901 E. Carson Street, Building T-2031  
Long Beach, California 90808

REQUEST FOR PROPOSALS (RFP) NO. 22-D1001

INDEPENDENT FINANCIAL AND PERFORMANCE

AUDIT SERVICES

**Key RFP Dates:**

<b>Issue</b>	<b>September 17, 2021</b>
<b>Advertisement</b>	<b>September 20 and 27, 2021</b>
<b>Questions Due</b>	<b>October 8, 2021</b>
<b>Proposals Due</b>	<b>November 2, 2021</b>
<b>Interviews</b>	<b>December 1, 2021</b>
<b>Award</b>	<b>January 26, 2022</b>

## **REQUEST FOR PROPOSALS**

### **Independent Financial and Performance Audit Services**

#### **I. INTRODUCTION**

##### **A. Purpose of RFP**

The purpose of this Request for Proposals (RFP) is to solicit offers from qualified auditors interested in providing the Long Beach Community College District with independent financial and performance audit services. The scope of the performance audit shall include all general obligation bond funded projects and activities under the jurisdiction and control of the District under the Proposition 39 requirements. The audits are to be in accordance with generally accepted auditing standards.

The District accounts for its financial transactions in accordance with the policies and procedures of the California Community Colleges Budget and Accounting Manual. The accounting policies of the District conform to generally accepted accounting principles as applicable to government agencies. Audits shall conform to the reporting requirements of the California Community Colleges Contracted District Audit Manual and OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (informally known as the Uniform Guidance).

Your firm is invited to submit a written proposal outlining your organization's qualifications and willingness to provide the services described above. A more detailed explanation of the Scope of Work to be addressed in the proposal is set forth in Exhibit A of this RFP.

##### **B. Profile of District**

Long Beach Community College District, a Hispanic-Serving Institution (HSI) awarded the 2020 Seal of Excelencia, and a Minority Serving Institution (MSI), is nationally recognized in higher education and throughout the California Community College system. As a comprehensive college, the District provides quality, affordable educational programs and related student services to those who can benefit from the programs the college offers. Through a collegiate experience and with an open-door admissions policy, the District fosters the development of individual potential and is responsive to the diverse educational needs of the community it serves. The primary purposes of the education program are to prepare students for transfer to baccalaureate-granting institutions, entry into work or career development and to support business and industry in economic development. Long Beach Community College District offers general education and vocational education at the lower division level and those support services needed to promote student success. Long Beach Community College District has a proud history of innovative thinking and strategic teamwork within the community it serves to help ensure that the District and its students achieve their goals. Some of these innovations include:

- The Long Beach College Promise, a groundbreaking partnership with Long Beach Unified School District (K-12), California State University, Long Beach, and the City of Long Beach, has served as a model for "promise" programs throughout the state and the nation. The program offers local high school graduates who immediately enroll in Long Beach Community College District after graduation free tuition for one year.

- Promise Pathways is a Long Beach Community College District student success strategy that benefits College Promise students with registration priority, alternative placement and first-semester success plans.
- Economic and workforce development programs not only provide training for good jobs, but also assist local small business as the Southern California Regional Center for Goldman Sachs 10,000 Small Businesses and the Los Angeles regional Small Business Development Center (SBDC) Network.
- Working with its education partners, the District is also focusing on developing Career Pathway programs to provide a highly-qualified workforce for rapidly developing industries such as advanced manufacturing.
- Long Beach Community College District's programs and services succeed in educating citizens who go on to enrich the quality of life in one of America's most diverse communities. The District is the proud recipient of a Title V Grant providing funding for its DESTINO program.

In 2019-2020, the District's student enrollment was 36,475, offered approximately 1,027 courses and 5,999 class sections. The District employs approximately 2,005 full- and part-time faculty and staff.

The District consists of two campuses, the Pacific Coast Campus located at 1305 E. Pacific Coast Highway, Long Beach California, and the Liberal Arts Campus at 4901 E. Carson Street, Long Beach California.

The accounts of the District are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, income and expenditures. Specific details relating to the District's accounting and operations may be found in the audit reports which can be obtained from <https://lbcc.edu/fiscal-financial-documents>.

Districts in California are required by Education Code Section 84030 to follow the California Community College Budget and Accounting Manual in preparing reports to the State. In accordance with the provisions of Title 5 Section 58300, the District prepares, adopts and files a budget on or before September 15 for each fiscal year. Budgets are adopted for each of the General (Restricted and Unrestricted), Capital Projects, Self- Insurance, Child & Adult Development, Contract / Community Education, Veterans Stadium Operation Fund, General Obligation Bond, Self-Insurance, Retiree Health, Student Financial Aid Funds on a fiscal line-item basis setting forth appropriations for expenditures.

The District administers specially funded projects under grants and contracts with various federal, state and local agencies. A summary of the federal and state programs is found in the 2019/20 audit report which can be obtained from <https://www.lbcc.edu/sites/main/files/file-attachments/lbccd-audit-2019-2020.pdf?1614197014>.

Cash temporarily idle during the year and not needed immediately for cash flow is invested. Substantially all of the District's cash is deposited with the Los Angeles County Treasurer. The District is limited by the Education Code and Government Code Sections to investments in Federal, State or local government securities or negotiable certificates of deposits issued by a nationally or state-chartered bank or savings and loan associations; and commercial paper of "prime quality." These guidelines are followed by the County Treasurer's staff in making investments for the District. The District also maintains a revolving fund, an irrevocable trust

investment and some cash deposits in financial institutions which provide deposit protection on the bank balance from the Federal Depository Insurance Corporation. Additionally, the California Government Code requires all financial institutions to maintain an investment pool equal to 110% of all government deposits held by the institution as collateral for such deposits.

The basis of accounting generally requires the utilization of the modified accrual basis of accounting, wherein expenditures are recorded at the time of payment and income is recorded when received in cash, except for fiscal year-end, when all goods and services received and revenue earned, are accrued to reflect appropriate expenditures and income of the current year in compliance with GASB 35.

The District is primarily financed by apportionments from the State and from taxes received. The District uses the services of the County of Los Angeles for the assessment and collection of taxes. District taxes are collected at the same time and on the same tax rolls as are county, city and special district taxes.

The Unrestricted General Fund budget for fiscal year 2021/2022 is approximately \$143 million and all other Special Funds are approximately \$275 million and a General Obligation Bond Fund of \$781 million, with \$81 million in actual Bond Fund expenses in 2020-21.

The District has one foundation, the Long Beach City College Foundation. This foundation is not treated as a component unit of the District. It has a separate audit issued. The Long Beach City College Auxiliary and Futuris Public Entity Investment Trust are component units of the District and are included in the District's reporting entity through blended presentation.

In 2002 and 2008, voters approved Measure E, \$176 million, \$440 million, respectively, and Measure LB in 2016 for \$850 million general obligation bonds to renovate existing campus buildings and construct new classrooms and various capital projects and related costs as specified in the bond measure provisions at both the Liberal Arts and Pacific Coast Campuses. All of the 2002 Bonds have been issued and approximately \$285 million of the 2008 Bonds, and \$213 million of the 2016 Bonds have been issued.

The District has an audit committee comprised of two Board of Trustee members and others as assigned.

The District is required to comply with GASB 74, 75 standards for Other Postemployment Benefits (OPEB). Actuarial studies are conducted as required and accruals based on the most updated study are recorded annually.

In 2014-15, the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an Amendment to GASB Statement No. 68*. This is reflected beginning in the 2014-15 District financial audit.

I. GENERAL INSTRUCTIONS

A. Proposal Submittal

The proposer shall submit an original electronic copy of its proposal by email prior to **4:00 p.m. November 2, 2021** to:

Robert Rapoza, Director, Business Support Services  
[brapoza@lbcc.edu](mailto:brapoza@lbcc.edu)  
with a copy to Blanca Morales  
[bmorales@lbcc.edu](mailto:bmorales@lbcc.edu)

Proposals received after 4:00 p.m., November 2, 2021, may, at the sole discretion of the District, be rejected as non-responsive and returned without review. In order to be considered "on time," a proposal must be date-stamped by the District's server which is the controlling time record for all date-stamped submittals.

The District shall not be responsible for, nor accept as a valid excuse for late proposal delivery, any delay in email service or internet issues experienced by the proposer.

All proposals shall be firm offers subject to acceptance by the District and may not be withdrawn for a period of 120 calendar days following the last day to accept proposals. Proposals may not be amended after the due date except by the consent of the District.

A proposal may be rejected if it is conditional or incomplete, or if it contains alterations of form or other irregularities of any kind. A proposal will be rejected if, in the opinion of the District, the information contained therein was intended to erroneously and fallaciously mislead the District in the evaluation of the proposal.

Auditors shall thoroughly examine the contents of this RFP. The failure or omission of any Auditor to receive or examine any contract document, form, instrument, addendum, or other document shall in no way relieve the Auditor from obligations with respect to this RFP or to the contract to be awarded. The submission of a proposal shall be taken as prima facie evidence of compliance with this section.

B. Questions from Proposers

Questions or comments regarding this RFP (except to inquire about the number of addenda issued) must be put in writing and must be received by the District no later than **4:00 p.m. (local time), October 8, 2021**. Written questions are to be emailed to Robert Rapoza, Director, Business Support Services at [brapoza@lbcc.edu](mailto:brapoza@lbcc.edu) with a copy to Blanca Morales at [bmorales@lbcc.edu](mailto:bmorales@lbcc.edu).

The District shall not be obligated to answer any questions received after the above- specified deadline or any questions submitted in a manner other than as instructed above. Questions will be answered in the form of an addendum and distributed to all recipients of record.

C. RFP Addenda/Clarifications

If it becomes necessary for the District to revise any part of this RFP, or to provide clarification

or additional information after the proposal documents are released, a written addendum will be posted to the District's website at <https://lbcc.edu/pod/current-bid-rfp-opportunities>. It is the responsibility of any firm interested in issuing a response to this RFP to visit the website for any updates or addendums. No email notifications will be sent out. All addenda issued shall become part of the RFP.

D. Pre-contractual Expenses

Pre-contractual expenses are defined as any expenses incurred by the proposer in: (1) preparing its proposal in response to this RFP; (2) submitting that proposal to the District; (3) negotiating with the District any matter related to this RFP, including a possible contract; or (4) engaging in any other activity prior to the effective date of award, if any, of a contract resulting from this RFP. The District shall not, under any circumstance, be liable for any pre-contractual expenses incurred by proposers, and proposers shall not include any such expenses as part of their proposals.

E. No Commitment to Award

Issuance of this RFP and receipt of proposals does not commit the District to award a contract. The District expressly reserves the right to postpone proposal opening for its own convenience, to accept or reject any or all proposals received in response to this RFP, to negotiate with more than one proposer concurrently, or to cancel all or part of this RFP.

F. Modification/Withdrawal of Proposals

The audit proposal may be modified or withdrawn after its submission by submitting a written request to the District at any time before the date scheduled for proposal submission. The proposer may thereafter submit a new proposal before the proposal submission date. Modifications will not be considered if offered in any other manner.

G. Right to Negotiate Proposals

The District reserves the right to negotiate any price or provision, accept any part or all of any proposals, and to reject any and all, or parts of any and all proposals, whenever, in the sole opinion of the District, such action shall serve its best interests and those of the tax-paying public. Proposers are encouraged to submit their best prices in their proposals, and the District intends to negotiate only with the proposer(s) whose proposal most closely meets the District's requirements.

H. Joint Offers

Where two or more proposers desire to submit a single proposal in response to this RFP, they should do so on a prime-subcontractor basis rather than as a joint venture or informal team. The District intends to contract with a single firm and not with multiple firms doing business as a joint venture.

I. Proposed Contract

The respondent selected for contract award through this RFP shall be required to enter into a written agreement with the District. The Proposed Contract presented in Exhibit B of this RFP is the agreement proposed for execution. It may be modified to incorporate other pertinent terms

and conditions set forth in this RFP, including those added by addendum, and to reflect the respondent's offer or the outcome of contract negotiations, if any, conducted with the respondent. Exceptions to the terms and conditions of the Proposed Contract, or the respondent's inability to comply with any of the provisions of the Proposed Contract, must be declared in the proposal.

The proposer's attention is directed particularly to the insurance article in the Proposed Contract, which specifies the minimum insurance requirements that must be met by the successful proposer(s). The respondent's inability or unwillingness to meet these requirements as a condition of award must be stated as an exception in the proposal.

J. Exceptions/Deviations

Any exceptions to or deviations from the requirements set forth in this RFP, including the terms and conditions contained in the Proposed Contract, must be declared in the proposal submitted by the proposer. Such exceptions or deviations must be segregated as a separate element of the proposal under the heading "Exceptions and Deviations," as instructed below.

K. Protests

Any actual or prospective contractor may protest the solicitation or award of a contract for violations of the District's procurement policy or of laws and regulations governing the District's procurement activities. Any protest against this RFP, or any part of it, must be received not later than five (5) calendar days before the deadline specified for receipt of proposals. Any protest against the award of a contract pursuant to this RFP must be received within five (5) calendar days after receipt of a written notice of the District's intent to award to another proposer. The District shall not be obligated to consider protests received after the above-specified deadlines. All protests must be in writing and submitted to the Vice President of Business Services at the place specified for submittal of proposals.



III. PROPOSAL FORMAT AND CONTENT

A. Proposal Content

1. Transmittal Letter/Introduction

The letter of transmittal shall be addressed to the **Director, Business Support Services** and must, at a minimum, contain the following:

- a. Identification of the offering firm(s), including name, mailing address, e-mail address and telephone number of each firm;
- b. proposed working relationship among the offering firms (e.g., prime subcontractor), if applicable;
- c. acknowledgment of receipt of RFP addenda, if any;
- d. name, title, address and telephone number of contact person during period of proposal evaluation;
- e. a statement to the effect that the proposal shall remain valid for a period of not less than one hundred-twenty (120) days from the due date for proposals; and
- f. identification of any information contained in the proposal which the proposer deems to be, and establishes as, confidential or proprietary and wishes to be withheld from disclosure to others under the state Public Records Act (a blanket statement that all contents of the proposal are confidential or proprietary will not be honored by the District);
- g. a statement of understanding of the insurance requirements in Section 16 Insurance of Exhibit B Proposed Audit Agreement, and a statement that Auditor is able to meet those requirements if a Contract is offered to Auditor; and,
- h. signature of a person authorized to bind the offering firm to the terms of the proposal.

2. Table of Contents

Immediately following the transmittal letter and introduction, there should be a complete table of contents for material included in the proposal.

3. Qualifications, Related Experience and References

Overview: This section should establish the ability of the proposer (and its subcontractors, if any) to satisfactorily perform the required work by reasons of: demonstrated competence in the services to be provided;

the nature and relevance of similar work currently being performed or recently completed; record of meeting schedules and deadlines of other clients; competitive advantages over other firms in the same industry; strength and stability as a business concern; and supportive client references. Information should be furnished for both the proposer and any subcontractors included in the offer.



- a. Furnish background information about your firm, including date of founding, legal form (sole proprietorship, partnership, corporation/state of incorporation), number and location of offices, principal lines of business, number of employees, days/hours of operation and other pertinent data. Disclose any conditions (e.g., bankruptcy, pending litigation, planned office closures, impending merger) that may affect the proposer's ability to perform contractually. Certify that the firm is not debarred, suspended or otherwise declared ineligible to contract by any federal, state or local public agency.
- b. Provide information that indicates specific qualifications to perform the financial and compliance audit services as specified herein. Specifically highlight those qualifications that distinguish you from your competitors.
- c. Provide a list of clients for who audit services have been provided during the past three (3) years. The reference list shall include the names and addresses of each client; the names, title and telephone numbers of each client's manager familiar with the work, and the dates the work was performed.
- d. Include a certification that the Auditor is a properly licensed certified public accountant in good standing with the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

#### 4. Proposed Staffing and Project Organization

Overview: This section should discuss the staff of the proposing firm who would be assigned to work on the District's project.

- a. Identify the key personnel from your firm that would be assigned to the District's project. Describe the audit experience of the assigned staff, including the partner in charge of the audit, and also include the staff level of assigned personnel. Specify the amount of time that partner will be involved in the audit.
- b. If more than two people will be assigned to the District's project, include a simple organization chart which clearly delineates communication/reporting relationships among the project staff.

#### 5. Work Plan/Technical Approach

Overview: This section should establish the proposer's understanding of the District's objectives and requirements, demonstrate the proposer's ability to meet those requirements, and outline clearly and concisely the plan for accomplishing the specified work.

- a. Describe as succinctly as possible how your firm would accomplish the work and satisfy the District's objectives described in this RFP. If appropriate, divide the project into segments or tasks to represent milestones for measuring progress.
- b. Describe what information, documents, staff assistance, facilities or other resources you would require from the District to complete your work; declare any other critical assumptions upon which your work plan is based.
- c. Describe and quantify the deliverables to be furnished to the District during and at the conclusion of the project (e.g., final report in searchable electronic format. and 5 hard copies, 2 oral presentations of project findings).

d. Furnish a schedule projecting the completion of the required work; express time in elapsed days/weeks from the start of work to the attainment of each milestone or completion of each task and through the end of the project.

6. Cost and Price

Overview: This section should disclose all charges to be assessed the District for the required services.

a. Quote a total price for each fiscal year for completing all requirements outlined in the Scope of Work. The District shall pay the Auditor an amount not to exceed the maximum cost proposed for each year the contract is in effect. Payments shall be made upon receipt of itemized invoices and at the rates specified in the Auditor's response to this RFP for each of the five (5) years. The maximum cost proposed will include up to two (2) additional (net, new) state compliance procedure(s) imposed by the California Community College Chancellor's Office in the CDA manual.

Proposers may indicate an annual escalator in their annual fees as a cost-of-living adjustment. However, the District will accept no annual adjustment in excess of the annual consumer's price index for the Los Angeles-Anaheim-Riverside metropolitan area as published by the U.S. Department of Labor, Bureau of Labor Statistics.

b. Declare any conditions that may result in the total price quoted in a., above being increased.

c. For all persons/labor classifications proposed in the preceding "Staffing and Project Organization Plan," furnish a schedule of hourly labor rates that the District could use to purchase from your firm additional services that are not Included In the original Scope of Work. These should be quoted as fully-burdened (i.e., direct labor + overhead + profit) hourly rates offered on a time-and-materials basis. Additional services are not within the scope of service to be performed under this request. However, if additional services are required and authorized, the Agreement will be amended to reflect the additional services and supplemental compensation shall be at the hourly rates provided within the proposal response applicable for the then-current audit year.

#### 7. Exceptions/Deviations

State any exceptions to or deviations from the requirements of this RFP, **including** the Proposed Contract presented in Exhibit B. If you wish to present alternative approaches to meet the District's work requirements, these should be thoroughly explained.

#### 8. Appendices

##### a. Supporting Documents

Furnish as appendices those supporting documents (e.g., staff resumes) requested in the preceding instructions.

##### b. Additional Information

Include any additional information you deem essential to a proper evaluation of your proposal and which is not solicited in any of the preceding sections. *Proposers are cautioned, however, that this does not constitute an invitation to submit large amounts of extraneous material; appendices should be relevant and brief.*

##### c. Affidavits, Certification Forms

As evidence of conformance to the District's policies, complete and include as an appendix to your proposal the Non-Collusion Affidavit, and Internal Revenue Service form W-9 contained in Exhibits C and D, of this RFP. If your firm does not comply with one or more of these policies, declare this and explain the reasons.

#### IV. PROPOSAL EVALUATION AND CONTRACT AWARD

##### a. Evaluation Panel

An Evaluation Panel consisting of District staff will be responsible for reviewing, analyzing and evaluating the proposals received. The Panel may also conduct contract negotiations with the highest rated proposer(s) or assign this task to the staff of the Contracts Management Department.

##### b. Evaluation Criteria

By use of numerical and narrative scoring techniques, proposals will be evaluated by the Evaluation Panel against the factors specified below, which are listed in descending order of weight and importance. Within each evaluation criterion listed, the sub criteria to be considered are those described in the "Proposal Format and Content" section of this RFP.

1. Qualifications, experience, work plan, and references of proposer;
2. Staffing and organization;
3. Cost and price;
4. Miscellaneous, [completeness of proposal, adherence to RFP instructions, other relevant factors not considered elsewhere]

Upon selection of the most qualified proposers, the District may require the finalists to make an oral presentation to the Evaluation Panel and/or the Board of Trustees to further explain their proposals. If such interviews are conducted, the District's appraisals of the presentations will also be factored into the final scores assigned the proposals. However, proposers are advised that award may be made without interviews or further discussion. The **interviews are scheduled for the afternoon of December 1, 2021**. Proposers selected to make presentations will be notified on November 23, 2021 as to the time and place of the interview. The District may request to meet with the Auditor's professional staff to be assigned to the audit, as part of the interview process.

The District expressly reserves the right to reject any or all proposals, with or without giving a reason, and to waive any irregularities or informalities in the offers received. In the event of any such rejection, or in the event a proposer's offer is not rejected but does not result in a contract award, the District shall not be liable for any costs incurred by the proposer in connection with the preparation and submittal of the proposal.

c. Contract Award

It is the intent of the District to award a single contract as the result of this RFP. However, the District reserves the right to apportion the requirements of this RFP among multiple contractors if this is determined to be in the District's best interests. It is anticipated that the award of the contract will be made at the **January 26, 2022** Board of Trustees meeting. All materials received relative to this RFP will be kept confidential until such time an award is made or the RFP is cancelled. At such time, all materials received must be made available to the public. If any part of any proposer's proposal is proprietary or confidential, the proposer must clearly state in the transmittal letter.

### SCOPE OF WORK

The auditor shall submit a proposal to provide the District with a price for 1) independent financial audit; and 2) performance audit services for five fiscal years beginning July 1, 2021.

The audit shall be made in accordance with generally accepted auditing standards and shall conform to the reporting requirements of the California Community Colleges Contracted District Audit Manual and OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (informally known as the Uniform Guidance).

Examination of financial records and statements and audits for compliance shall be made in accordance with the provisions of Education Code § 84040. The annual audit shall include minimum requirements of those prescribed by the Community College Chancellor's Office, State of California, as outlined in their publication entitled "California Community Colleges Contracted District Audit Manual," shall conform to generally accepted auditing standards as specified in "Statements on Auditing Standards" published by the American Institute of Certified Public Accountants, Generally Accepted Governmental Auditing Standards (GAGAS) and OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (informally known as the Uniform Guidance). The annual audit for 2004-05 and subsequent years has complied with the Governmental Account Standard Board statement #35.

Technical Standards for other work performed shall conform at a minimum to the standards required by funding agencies, such as, but not limited to, the publication "Student Financial Assistance Programs Audit Guide," U.S. Department of Education, etc.

#### Independent Financial Audit

A. The financial audit shall include all funds of the District including, but not limited to, General (Restricted and Unrestricted), Capital Projects, Self-Insurance, Child & Adult Development, Contract/Community Education, Veterans' Stadium Operation, General Obligation Bond, Self-Insurance, Other Trust Funds (Retiree Health and Equity Award Sub-Funds), Student Financial Aid, Associated Student Body, Student Representation Fee Funds, federally assisted financial aid programs, and all other funds and/ or accounts under the control of the Board of Trustees of the District, including the Proposition 39 financial audit.

The LBCCD Auxiliary, a 501(c)(3) organization, is also included in the District's financial audit as a component unit and included in the scope is a comprehensive financial and compliance audit and related tax returns:

B. A comprehensive financial audit of bond funds as required by Proposition 39.

C. Preparation of the Data Collection Form in accordance with OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (informally known as the Uniform Guidance).

D. Preparation of a certification letter stating whether our financial system meets the standards prescribed in 2 CFR subsections 215.21 through 215.28.

Performance Audit

- A. Performance audit shall include the services required under Proposition 39, AB 1908 and Education Code Section 15272 relating to school bonds, which requires an annual audit of the books and accounts of the bond funds to assure that the funds are being spent only on school and classroom improvements and for no other purposes. Furthermore, Government Code 53411 requires an annual report be filed providing the status of any project authorized to be funded through the sale of local bond measures.
- B. Examination of financial records and audits for compliance shall be made in accordance with the provisions of Education Code Section 84040.
- C. A comprehensive performance audit shall be conducted of all bond funded projects and activities under the jurisdiction and control of the District for *each fiscal year*. Per proposition 39 requirements, the audit focus is to ensure that funds have been expended on specific projects listed.

SPECIFICATIONS

- A. Audit Reports and Request for Information
1. The Auditor will provide a written list of client prepared items required by the Auditor to complete their fieldwork, at least two (2) weeks prior to commencing field work.
  2. Copies of a preliminary audit draft shall be prepared and submitted to the District one (1) week prior to conducting exit conferences for the audit.
  3. The audit shall be completed and submitted to the District and the State Chancellor's Office no later than December 31 following the fiscal year under examination. Copies will be filed by the auditor with all applicable reporting agencies (including, but not limited to those listed below) and an additional twenty-five (25) bound copies and two (2) unbound copies along with a searchable PDF file to be provided to the college.
    - a. Board of Governors, California Community Colleges (1 copy)
    - b. Los Angeles County Clerk (1 copy)
    - c. Los Angeles County Superintendent of Schools - Division of School Financial Services (1 copy)
    - d. Los Angeles County Office of Education (LACOE)
    - e. State Department of Education - Audit Bureau (1 copy)
    - f. State Department of Finance - Financial and Performance Accountability (1 copy)
    - g. Department of Education - Regional Inspector General for Audit (4 copies)
    - h. Federal Audit Clearinghouse
- B. Attendance at Meetings
- The Auditor shall present the audit reports at the Board of Trustees meeting in the month of December following the fiscal year under examination or at another date specified by the District. The Auditor shall also present performance audit report to the Citizens Oversight Committee in the month of January following the fiscal year under examination or at another date specified by the District.
- C. Staffing
- The Auditor shall assign professional staff as appropriate to the conduct of the audit. A manager shall be assigned to coordinate the activities of all auditor staff and shall be the liaison between the Auditor and the District. The District may request to meet with the Auditor's professional staff to be assigned to the audit, as part of the interview process.

D. Management Letter

A separate management letter shall be prepared and submitted if necessary. The management letter shall include a statement of findings and recommendations affecting the financial statements, internal control, accounting, accounting systems, legality of actions, other instances of noncompliance with laws and regulations, and any other material information. The management letter shall be submitted to the District on or before November 1. District responses to audit recommendations and findings will be submitted to Auditors within fourteen (14) days. Prior to the submission of the final draft of the management letter, the Auditor shall meet with appropriate representatives of the District.

E. Statements and Reports

Reports of compliance must include a statement that the examination was conducted in accordance with applicable auditing standards. The audit report must state whether the examination disclosed instances of significant noncompliance with laws and regulations. Findings of noncompliance or ineligible expenditures must be presented in sufficient detail for members of the District to understand the findings and implement corrective action.

F. Working Papers

Working papers shall be retained for a period of five (5) years, unless otherwise specified in writing by the District. Such working papers shall be available for review and audit by the District, representatives of the federal and/or state governments, subsequent audit firm and other individuals designated by the District.

G. Other Services

Other services outside of the scope of the performance audit as requested by the District.

### TECHNICAL STANDARDS

#### Resources to be Provided by the District

The District shall have available appropriate staff to assist the Auditor by providing required information and explanation.

The District shall provide the Auditor with the necessary working space. Requests for working space should be directed to the attention of the District one month prior to the time needed.



PROPOSED CONTRACT

THIS AGREEMENT, made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 202\_ between \_\_\_\_\_, a partnership of Certified Public Accountants hereinafter referred to as the ACCOUNTANTS and LONG BEACH COMMUNITY COLLEGE DISTRICT hereinafter referred to as the DISTRICT.

1. AUTHORITY

WHEREAS, Section 84040 of the Education Code provides in part that: The governing board of each community college district shall provide for an annual audit of all funds, books and accounts of the district in accordance with regulation of the board of governors and further provides that: The AUDITS shall be made by a certified public accountant or a public accountant, licensed by the California Board of Accountancy.

WHEREAS, it is the intention of the District, consisting of the duly elected governing board of the community college district, to comply with the provisions relating to Section 84040 of the Education Code.

2. CONSIDERATION

THEREFORE, for and in consideration of the mutual covenants, conditions and promises hereinafter contained, the District hereby engages the Accountant, and the Accountant hereby accepts engagement to conduct an audit of all financial statements and perform other services of said District and the other District related entities as detailed in Section 7.A. of this agreement in the following manner and upon the following conditions.

3. PERIOD COVERED BY AGREEMENT

THIS AGREEMENT shall cover the period necessary to make the required audit and examination for the fiscal years ending June 30, 2022, 2023, 2024, 2025, and 2026.

4. BEGINNING WORK

THE ACCOUNTANTS shall commence their work for each fiscal year at such times as may be mutually agreed upon by the parties hereto. The Accountants will render their opinion on the financial statements in accordance with generally accepted accounting standards.

5. COMPLETION AND DELIVERY OF REPORT

THE ACCOUNTANTS shall complete the audit and other required forms, review the reports with the District's Audit Committee, present the reports at the appropriately scheduled Governing Board and Citizen Oversight Committee meetings and cause copies of the completed reports to be filed with the parties set forth in the Contracted District Audit Manual on or before December 31, 2022, 2023, 2024, 2025, and 2026 respectively for each fiscal year under audit in accordance. Additionally, the Accountants shall submit twenty-five (25) bound copies, two (2) unbound copies, and one (1) searchable PDF version of each of the audit reports to the District on or before December 31.

6. SCOPE AND OPINION

THE ACCOUNTANTS will audit the District's and other District related entities, as specified in Section 7.A. of this agreement, financial statements for the fiscal years ending June 30, 2022, 2023, 2024, 2025, and 2026 for the purpose of expressing an opinion on the fairness with which they present, in all material respects, financial position, results of operations and cash flows in conformity with generally accepted accounting principles.

THE ACCOUNTANTS will conduct the audit in accordance with generally accepted auditing standards. Those standards require that the Accountants plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. An audit includes examining, on a test basis, evidence that supports the amounts and disclosures included in the financial statements. It also includes assessing the accounting principles used and estimates made by management, as well as evaluating the overall financial statement presentation. Our audit is designed to provide reasonable assurance of detecting misstatements that, in our judgment, could have a material effect on the financial statements taken as a whole. Consequently, our audit will not necessarily detect misstatements less than this materiality level that might exist due to error, fraudulent financial reporting, or misappropriation of assets.

THE DISTRICT'S management is responsible for establishing and maintaining a sound system of internal control, which is the best means of preventing or detecting errors, fraudulent financial reporting, and misappropriation of assets.

AS PART of our engagement, we may propose standard, adjusting or correcting journal entries to your financial statements. The District's management is responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

THE DISTRICT'S management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing the Accountants about all known or suspected fraud affecting the government involving: (a) management, (b) employees who have a significant role in internal controls, and (c) others where the fraud could have a material effect on the financial statements. The District is also responsible for informing the Accountants of knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, regulators, or others. In addition, the District is responsible for identifying and ensuring that it complies with applicable laws and regulations. Additionally, as required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (informally known as the Uniform Guidance), it is the District's management's responsibility to follow-up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and corrective action plan. The District's management is responsible for establishing and maintaining a sound system of internal control, which is the best means of preventing or detecting errors, fraudulent financial reporting, and misappropriation of assets.

THE ACCOUNTANTS shall also conduct a compliance audit in accordance with the standards in OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (informally known as the Uniform Guidance) and the State Chancellor's Office, to extent considered necessary. The report will be submitted in the format required by the State Chancellor's Office.

THE AUDIT shall include all funds of the District including, but not limited to, District General Fund, Bond Funds, Debt Service Funds, Special Revenue Funds, Capital Outlay Funds, Proprietary Funds, Fiduciary Funds, Other Trust Funds, and all other funds and/or accounts under the control of the governing board of the community college district. The LBCCD Auxiliary is also included in the District financial audit as a component unit.

THE AUDIT and examination shall be based upon tests and samples of the accounting records and transactions sufficient to satisfy the Accountants of the fairness of presentation of the financial conditions, operating results of the District and compliance with applicable laws and regulations and shall not comprise detailed examinations of all transactions.

IN CASES WHEREIN the Accountants can and do place reliance upon the work of a state agency, another individual accountant or firm of public accountants or certified public accountants, they shall state in their report the extent of such reliance and shall name the agency, accountant, or accountants upon whose work they rely. Nothing in this paragraph shall be construed to obligate the Accountants to accept or perform work which is not in compliance with the specifications of the agreement.

7. COMPENSATION

THE DISTRICT shall pay the Accountants for services of personnel in the following classification at the corresponding hourly rates for the fiscal year:

POSITION	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Partner					
Senior Manager					
Consultant Manager					
Manager					
Supervisor/In-Charge					
Senior Associate					
Associate					
Support Staff/Clerical					

Such hourly rates shall include all costs and expenses, including mileage, of performing audit services including preparation and delivery of all reports and bound and unbound copies of the final audit report for the District and other entities as listed below, filing copies of the audit report with the appropriate agencies, and preparation and filing tax returns and other forms as listed below at an Annual Maximum Fee as follows:

Annual Maximum Fee	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
District Audit (including Student Financial Aid, OMB Uniform Guidance reporting and CFR Certification) *					
Auxiliary Audit & Tax Returns					
Bond Financial Audit					
Bond Performance Audit					
<b>Total</b>					

\*Inclusive of all District funds, GASB 34/35 conversion, GASB 68 & 71 reporting, GASB 74 & 75, and other applicable pronouncements.

It is understood and agreed that the Maximum Annual Fee is the maximum allowed by the District to perform audit services and is subject to a corresponding reduction in the event that the actual cost of the audit services proves to be less.

Unforeseen circumstances that change the size or scope of the audit will affect compensation as noted above. However, the above fee includes up to two (2) additional (net, new) state compliance procedure imposed by the California Community College Chancellor's Office in the Contracted District Audit Manual. Compensation per this agreement is also dependent on all items requested at the pre-audit meeting being completed and included in the audit binder provided to District personnel. The above fee includes consulting time to convert internal financial statement to the reporting format required by GASS Statements No. 34 and 35. Refer to Section 9 regarding additional compensation.

8. FINANCIAL & COMPLIANCE AUDIT FEES

THE MAXIMUM FEE which may be expended for services furnished in connection with the audits and other services listed shall not exceed the sums specified in Section 7.A. subject to Sections 9 and 10. However, if audit requirements, State and Federal Compliance requirements and/or professional audit standards are revised significantly and additional time is necessary, upon written approval by the District, the Accountants will bill for this additional time separately using the hourly rates stipulated in Section 7.A. after notifying and discussing the changes with District management. This will not occur for State compliance requirements if there is only two (2) net, new procedure as stated in Section 7.A.

9. BILLING AND PAYMENT OF FEES

THE ACCOUNTANTS may submit monthly progress invoices for the actual hours worked at the applicable hourly rates. Invoices itemizing the work performed and actual hours worked shall be delivered to the attention of the Director, Fiscal Services. Acceptance of the work and services shall be determined by the District's Vice President, Administrative Services, or designee. District agrees to pay Accountants within forty-five (45) days of submission of a properly itemized invoice approved by the Director, Fiscal Services.

Progress invoices up to ninety percent of the fee, including extra work and services, may be submitted for payment. Payment of the final ten percent of the fee shall be made after receipt by the District of the required copies of the completed audit report.

10. ADDITIONAL COMPENSATION

THE AUDIT and examination specified herein and the maximum compensation stipulated in Section 7. contemplate those conditions satisfactory to normal progress and completion of the work will be encountered.

IN THE EVENT the Accountants find it necessary to do additional work or expend inordinate amounts of time because of (a) significant changes in accounting principles, auditing standards, compliance requirements or district operations, (b) incompleteness of records, (c) poor working conditions, (d) abnormal errors, (e) misappropriation of funds, (f) lack of cooperation from District employees, (g) items requested at the pre-audit meeting are not completed in the format requested or in a mutually agreed upon format, or (i) other justifiable reasons, the Accountants shall report such conditions to the District's management and Board. Upon reasonable demonstration of the extension of such conditions, the Accountants shall be entitled to apply to the District for supplemental compensation at the hourly rates set forth in Section 7., without regard to any maximum. In the event it is agreed not to employ additional services and compensation for such conditions, then the audit report will be subject to qualifications with respect to the circumstances involved.

11. OTHER ACCOUNTING SERVICES

THE DISTRICT may request the Accountants to furnish other services which could include bookkeeping, advisory or systems and procedures services, extended auditing procedures, or special audits. Such services, if deemed independent, shall be subject to additional fees at the hourly rates set forth in Section 7. or a special contract upon a fee basis to be mutually agreed upon between the respective parties to this agreement.

12. AUDIT COMPLIANCE WITH OMB UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS (INFORMALLY KNOWN AS THE UNIFORM GUIDANCE)

IN THE EVENT, the federal government finds the audit to be inadequate due to Accountant's negligence, acts of commission or omission, the Accountants shall indemnify the District. Further, the Accountants shall perform, at no additional cost. whatever follow-up work is necessary to make the audit comply with OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (informally known as the Uniform Guidance) and to reimburse the District for any costs attributable to the adverse determination.

13. ACCOUNTANTS NOT OFFICERS, EMPLOYEES OR AGENTS OF THE DISTRICT

WHILE ENGAGED in carrying out and complying with the terms and conditions of this agreement, the Accountants are independent contractors, and not officers, employees, or agents of the District.

14. AMENDMENT OR TERMINATION OF CONTRACT

THE DISTRICT and the Accountants hereby reserve the right to terminate this agreement, with or without cause, at any time providing thirty (30) days written notice to the other party. In the event of such termination, the Accountants shall be paid the reasonable value of all services rendered up to the date of such termination as may be determined by the District, and the Accountant hereby expressly waives any and all claims for damages or compensation arising under this agreement, except as set forth herein, in the event of such termination.

15. INDEMNIFICATION

Both parties to this agreement shall agree to defend, indemnify, and hold harmless the other party, its officers, agents, employees, and volunteers, from and against all loss, cost, and expense arising out of any liability or claim of liability, sustained or claimed to have been sustained, arising out of the activities, or the performance or nonperformance of obligations under this agreement, of the indemnifying party, or those of any of its officers, agents, employees, or volunteers. The provisions of this section do not apply to any damage or losses caused solely by the negligence of the non-indemnifying party or any of its agents or employees.

16. INSURANCE

THE ACCOUNTANTS shall provide the District with commercial General liability which shall name the District and its Board of Trustees as an additional insured and which shall include death and property damage liability insurance with single limit of not less than one million dollars (\$1,000,000) per occurrence and two million dollars (\$2,000,000) aggregate. The policy so secured and maintained shall include personal injury, broad form; contractual or assumed liability insurance; products liability and completed operation; property damage, broad form; and owned, hired and non-owned automobile insurance. The policy shall be endorsed to provide specifically that any insurance carried by the District which may be applicable to any claim or loss shall be deemed excess, and the Accountants shall be deemed primary, despite any provisions in the

Accountants policy to the contrary.

THE ACCOUNTANTS shall provide the District with Professional liability insurance (errors and omissions coverage) in an amount not less than one million dollars (\$1,000,000) per incident and three million dollars (\$3,000,000) aggregate. The policy shall be endorsed to provide coverage for prior acts and shall be endorsed to provide an extended reporting period of not less than two years following termination or expiration of this agreement.

THE ACCOUNTANTS shall provide Workers' Compensation insurance covering all employees of ACCOUNTANTS as required by law in the State of California and incompliance with all federal, state and local laws and ordinances applicable to the work to be performed under this Agreement and \$1,000,000 Employers Liability.

THE ACCOUNTANTS shall provide the District with true and correct certificates of insurance for the above listed policies. Certificates shall provide thirty (30) day prior written notice of cancellation. Endorsements shall accompany certificates.

17. NEGOTIATIONS

IN THE EVENT that the Accountants do not provide the quality of service or materials specified by the District, an authorized representative of the Accountants and an authorized representative of the District will meet and confer in order to arrive at a fair and equitable restitution for any losses to the District.

18. DISPUTE RESOLUTION

If a dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Commercial mediation Rules before resorting to litigation. The costs of any mediation proceedings shall be shared equally by all parties. The District and Auditors both agree that any dispute over fees charged by the Auditor to the client will be submitted for resolution by arbitration in accordance with the rules of the American Arbitration Association. Such arbitration will be binding and final. By agreeing to arbitration, both parties acknowledge that in the event of dispute over fees, each will be giving up the right to have the dispute decided in a court of law before a judge or jury and instead accept the use of arbitration for resolution.

19. INDEPENDENCE

DUE TO THE independence standards promulgated by the AICPA, specifically noted in the Concepts of Professional Ethics and Rules of Conduct, the District will not actively recruit any of the Accountants' staff eligible to be assigned to the District's audit without first notifying the engagement partner.

20. OTHER MATTERS

THE WORKPAPERS for this engagement are the property of the Accountants and constitute confidential information. However, we may be requested to make certain work papers available to the State Chancellor's Office or a Federal Granter Agency pursuant to authority given to it by law or regulation. If requested, access to such work papers will be provided under the supervision of the Accountants' personnel. Furthermore, upon request, we may provide photocopies of selected work papers to the State Chancellor's Office or a Federal Grantor Agency who may intend, or decide, to distribute the photocopies or information contained therein to others, including other governmental agencies.

THE WORKPAPERS for this engagement will be retained for a minimum of five years after the date the auditor's report is issued or for any additional period requested by the State Chancellor's

Office. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party (ies) contesting the audit finding for guidance prior to destroying the work papers.

GOVERNMENT AUDITING STANDARDS require that the ACCOUNTANTS provide the DISTRICT with a copy of the most recent quality control review report.



NON-COLLUSION DECLARATION

PROJECT: Financial and Performance Audit Services

The undersigned declares:

I, \_\_\_\_\_, am \_\_\_\_\_ of \_\_\_\_\_  
(Name) (Insert title) (Insert Name of Bidder)

As the party submitting a Bid Proposal for the above-identified Project, the undersigned declares, states and certifies that:

1. The Bid Proposal is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization or corporation.
2. The Bid Proposal is genuine and not collusive or sham.
3. The bidder has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid, and has not directly or indirectly colluded, conspired, connived, or agreed with any other bidder or anyone else to put in sham bid, or to refrain from bidding.
4. The bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the bid price, or that of any other bidder, or to fix any overhead, profit or cost element of the bid price or that of any other bidder, or to secure any advantage against the public body awarding the contract or of anyone interested in the proposed contract.
5. All statements contained in the Bid Proposal and related documents are true.
6. The bidder has not, directly or indirectly, submitted the bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid, and will not pay, any fee to any person, corporation, partnership, company, association, organization, bid depository, or to any member or agent thereof to effectuate a collusive or sham bid.

Executed this \_\_\_\_ day of \_\_\_\_\_, 20\_\_ at \_\_\_\_\_.  
(City and State)

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated \_\_\_\_\_

By: \_\_\_\_\_  
(Signature of Bidder's Authorized Officer or Representative)

\_\_\_\_\_  
(Typed or Printed Name)

Title: \_\_\_\_\_

EXHIBIT D

W-9

Form **W-9**  
(Rev. December 2014)  
Department of the Treasury  
Internal Revenue Service

**Request for Taxpayer  
Identification Number and Certification**

**Give Form to the  
requester. Do not  
send to the IRS.**

**1** Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

**2** Business name/disregarded entity name, if different from above

**3** Check appropriate box for federal tax classification; check only **one** of the following seven boxes:  
 Individual/sole proprietor or single-member LLC  
 Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ \_\_\_\_\_  
 Other (see instructions) ▶ \_\_\_\_\_  
 C Corporation  
 S Corporation  
 Partnership  
 Trust/estate

**4** Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  
 Exempt payee code (if any) \_\_\_\_\_  
 Exemption from FATCA reporting code (if any) \_\_\_\_\_  
*(Applies to accounts maintained outside the U.S.)*

**5** Address (number, street, and apt. or suite no.) \_\_\_\_\_  
 Requester's name and address (optional) \_\_\_\_\_

**6** City, state, and ZIP code \_\_\_\_\_

**7** List account number(s) here (optional) \_\_\_\_\_

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number									
					-				
or									
Employer identification number									

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

<b>Sign Here</b>	Signature of U.S. person ▶ _____	Date ▶ _____
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**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/w9](http://www.irs.gov/w9).

**Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.