



Elizabeth Comfort
Finance Director

Department of Finance

Public Services Building
2051 Kaen Road, Suite 490 | Oregon City, OR 97045

April 27, 2023

BCC Agenda Date/Item: _____

Board of County Commissioners
Clackamas County

Approval of a Contract with Moss Adams LLP for Annual Financial Audit Services. Total value is \$2,011,000 for 5 years. Funding is through budgeted County General Funds.

Previous Board Action/Review	Briefed at Issues – April 25, 2023		
Performance Clackamas	Builds Public Trust through Good Government		
Counsel Review	Yes	Procurement Review	Yes
Contact Person	Elizabeth Comfort	Contact Phone	503-936-5345

EXECUTIVE SUMMARY:

Each year, Clackamas County and its component units of government are required by ORS 297.425 to undergo an annual financial audit and submit the reports to Oregon Secretary of State Audits Division. The County utilized a Request for Proposal process closing January 19, 2023 to select the provider most qualified to provide audit services. Moss Adams was the only responsive bidder and, through an evaluation process with a five-person evaluation panel that included one Audit Committee member, they were determined to best meet the needs of the County for this project.

RECOMMENDATION: Staff recommends the Board approve the contract with Moss Adams LLP for Annual Financial Audit Services.

Respectfully submitted,

Elizabeth Comfort

Elizabeth Comfort
Finance Director

For Filing Use Only



**CLACKAMAS COUNTY
PERSONAL SERVICES CONTRACT
Contract #7582**

This Personal Services Contract (this “Contract”) is entered into between Moss Adams LLP (“Contractor”), and Clackamas County, a political subdivision of the State of Oregon (“County”) on behalf of the Finance Department.

ARTICLE I.

1. **Effective Date and Duration.** This Contract shall become effective upon signature of both parties. Unless earlier terminated or extended, this Contract shall expire on June 30, 2027. This Contract may be renewed for two (2) additional two-year terms upon the mutual agreement of both parties.
2. **Scope of Work.** Contractor shall provide the following personal services: Annual Financial Audit Services (“Work”), further described in **Exhibit A**.
3. **Consideration.** The County agrees to pay Contractor, from available and authorized funds, a sum not to exceed two million eleven thousand dollars (\$2,011,000.00), plus expenses as documented in Exhibit B, for accomplishing the Work required by this Contract. Consideration rates are on a time and materials basis in accordance with the rates and costs specified in Exhibit B. If any interim payments to Contractor are made, such payments shall be made only in accordance with the schedule and requirements in Exhibit B.
4. **Invoices and Payments.** Unless otherwise specified, Contractor shall submit monthly invoices for Work performed. Invoices shall describe all Work performed with particularity, by whom it was performed, and shall itemize and explain all expenses for which reimbursement is claimed. The invoices shall include the total amount billed to date by Contractor prior to the current invoice. Contractor must present invoices in proper form within sixty (60) days after the end of the month in which services were rendered. Payments shall be made in accordance with ORS 293.462 to Contractor following the County’s review and approval of invoices submitted by Contractor. Contractor shall not submit invoices for, and the County will not be obligated to pay, any amount in excess of the maximum compensation amount set forth above. If this maximum compensation amount is increased by amendment of this Contract, the amendment must be fully effective before Contractor performs Work subject to the amendment.

Invoices shall reference the above Contract Number and be submitted to: Patrick Williams

5. **Travel and Other Expense.** Authorized: Yes No
If travel expense reimbursement is authorized in this Contract, such expense shall only be reimbursed at the rates in the County Contractor Travel Reimbursement Policy, hereby incorporated by reference and found at: <https://www.clackamas.us/finance/terms.html>. Travel expense reimbursement is not in excess of the not to exceed consideration.
6. **Contract Documents.** This Contract consists of the following documents, which are listed in descending order of precedence and are attached and incorporated by reference, this Contract, Exhibit A, and Exhibit B.

7. Contractor and County Contacts.

Contractor Administrator: Ashley Osten Phone: 503-478-2251 Email: Ashley.osten@mossadams.com	County Administrator: Elizabeth Comfort Phone: Email: ecomfort@clackamas.us
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Payment information will be reported to the Internal Revenue Service (“IRS”) under the name and taxpayer ID number submitted. (See I.R.S. 1099 for additional instructions regarding taxpayer ID numbers.) Information not matching IRS records will subject Contractor payments to backup withholding.

ARTICLE II.

- 1. ACCESS TO RECORDS.** Contractor shall maintain books, records, documents, and other evidence, in accordance with generally accepted accounting procedures and practices, sufficient to reflect properly all costs of whatever nature claimed to have been incurred and anticipated to be incurred in the performance of this Contract. County and their duly authorized representatives shall have access to the books, documents, papers, and records of Contractor, which are directly pertinent to fees and expenses charged to County under this Contract for the purpose of making audit, examination, excerpts, and transcripts. Contractor shall maintain such books and records for a minimum of six (6) years, or such longer period as may be required by applicable law, following final payment and termination of this Contract, or until the conclusion of any audit, controversy or litigation arising out of or related to this Contract, whichever date is later.
- 2. AVAILABILITY OF FUTURE FUNDS.** Any continuation or extension of this Contract after the end of the fiscal period in which it is written is contingent on a new appropriation for each succeeding fiscal period sufficient to continue to make payments under this Contract, as determined by the County in its sole administrative discretion.
- 3. CAPTIONS.** The captions or headings in this Contract are for convenience only and in no way define, limit, or describe the scope or intent of any provisions of this Contract.
- 4. COMPLIANCE WITH APPLICABLE LAW.** Contractor shall comply with all applicable federal, state and local laws, regulations, executive orders, and ordinances, as such may be amended from time to time.
- 5. COUNTERPARTS.** This Contract may be executed in several counterparts (electronic or otherwise), each of which shall be an original, all of which shall constitute the same instrument.
- 6. GOVERNING LAW.** This Contract, and all rights, obligations, and disputes arising out of it, shall be governed and construed in accordance with the laws of the State of Oregon and the ordinances of Clackamas County without regard to principles of conflicts of law. Any claim, action, or suit between County and Contractor that arises out of or relates to the performance of this Contract shall be brought and conducted solely and exclusively within the Circuit Court for Clackamas County, for the State of Oregon. Provided, however, that if any such claim, action, or suit may be brought in a federal forum, it shall be brought and conducted solely and exclusively within the United States District Court for the District of Oregon. In no event shall this section be construed as a waiver by the County of any form of defense or immunity, whether sovereign immunity, governmental immunity, immunity based on the Eleventh Amendment to the Constitution of the United States or otherwise, from any claim or from the jurisdiction of any court. Contractor, by execution of this Contract, hereby consents to the personal jurisdiction of the courts referenced in this section.
- 7. INDEMNITY, RESPONSIBILITY FOR DAMAGES.** (A) Indemnification. To the extent the Contractor is negligent, the Contractor shall indemnify, hold harmless and defend the County, its officers, elected officials, agents and employees from and against all claims and actions, and all expenses incidental to the investigation and defense thereof, arising out of or based upon damage or injuries to persons or property caused by the negligent acts, errors, omissions, or fault of the Contractor or the Contractor’s employees or agents. (B) Damages to the County. Contractor shall be responsible to the County for all losses and damages to the County arising out of or based upon damage or injuries to County personnel or County property to the extent caused by the negligent acts,

errors, omissions or fault of the Contractor or the Contractor’s employees, subcontractors or agents. In order to seek or receive indemnification hereunder, County shall provide Contractor with prompt written notice of such claim and cooperate with Contractor in handling the claim. Contractor shall be entitled to control the handling of such claim and to defend or settle any such claim, in its sole discretion, with counsel of its own choosing. County may assume its own defense and settlement at its election and expense.

- 8. INDEPENDENT CONTRACTOR STATUS.** The service(s) to be rendered under this Contract are those of an independent contractor. Although the County reserves the right to determine (and modify) the delivery schedule for the Work to be performed and to evaluate the quality of the completed performance, County cannot and will not control the means or manner of Contractor’s performance. Contractor is responsible for determining the appropriate means and manner of performing the Work. Contractor is not to be considered an agent or employee of County for any purpose, including, but not limited to: (A) The Contractor will be solely responsible for payment of any Federal or State taxes required as a result of this Contract; and (B) This Contract is not intended to entitle the Contractor to any benefits generally granted to County employees, including, but not limited to, vacation, holiday and sick leave, other leaves with pay, tenure, medical and dental coverage, life and disability insurance, overtime, Social Security, Workers' Compensation, unemployment compensation, or retirement benefits.
- 9. INSURANCE.** Contractor shall secure at its own expense and keep in effect during the term of the performance under this Contract the insurance required and minimum coverage indicated below. The insurance requirement outlined below do not in any way limit the amount of scope of liability of Contractor under this Contract. Contractor shall provide proof of said insurance of all required policies and, on its Commercial General and Automobile Liability policies name the County as an additional insured (blanket endorsement acceptable). Proof of insurance and notice of any material change should be submitted to the following address: Clackamas County Procurement Division, 2051 Kaen Road, Oregon City, OR 97045 or procurement@clackamas.us, provided, however, that Contractor shall not be obligated to provide such notice if, concurrently with such material change, Contractor obtains coverage from another insurer meeting the requirements described below.

Required - Workers Compensation: Contractor shall comply with the statutory workers’ compensation requirements in ORS 656.017, unless exempt under ORS 656.027 or 656.126.
<input checked="" type="checkbox"/> Required – Commercial General Liability: combined single limit, or the equivalent, of not less than \$1,000,000 per occurrence, with an annual aggregate limit of \$2,000,000 for Bodily Injury and Property Damage.
<input checked="" type="checkbox"/> Required – Professional Liability: combined single limit, or the equivalent, of not less than \$1,000,000 per claim, with an annual aggregate limit of \$2,000,000 for damages caused by error, omission or negligent acts.
<input checked="" type="checkbox"/> Required – Automobile Liability: combined single limit, or the equivalent, of not less than \$1,000,000 per accident for Bodily Injury and Property Damage.

With respect to Commercial General and Automobile Liability, the policy(s) shall be primary insurance as respects to the County. Any insurance or self- insurance maintained by the County shall be excess and shall not contribute to it. Any obligation that County agree to a waiver of subrogation is hereby stricken.

- 10. LIMITATION OF LIABILITIES.** This Contract is expressly subject to the debt limitation of Oregon counties set forth in Article XI, Section 10, of the Oregon Constitution, and is contingent upon funds being appropriated therefore. Any provisions herein which would conflict with law are deemed inoperative to that extent. EXCEPT FOR LIABILITY ARISING UNDER OR RELATED TO ARTICLE II, SECTION 13 OR SECTION 20 NEITHER PARTY SHALL BE LIABLE FOR (I) ANY INDIRECT, INCIDENTAL, CONSEQUENTIAL OR SPECIAL DAMAGES UNDER THIS

CONTRACT OR (II) ANY DAMAGES OF ANY SORT ARISING SOLELY FROM THE TERMINATION OF THIS CONTACT IN ACCORDANCE WITH ITS TERMS.

11. NOTICES. Except as otherwise provided in this Contract, any required notices between the parties shall be given in writing by personal delivery, email, or mailing the same, to the Contract Administrators identified in Article 1, Section 6. If notice is sent to County, a copy shall also be sent to: Clackamas County Procurement, 2051 Kaen Road, Oregon City, OR 97045, or procurement@clackamas.us. Any communication or notice so addressed and mailed shall be deemed to be given five (5) days after mailing, and immediately upon personal delivery, or within 2 hours after the email is sent during County's normal business hours (Monday – Thursday, 7:00 a.m. to 6:00 p.m.) (as recorded on the device from which the sender sent the email), unless the sender receives an automated message or other indication that the email has not been delivered.

12. OWNERSHIP OF WORK PRODUCT. All final audit reports that result from this Contract and that are delivered to County, excluding Contractor Materials (defined below) contained or embodied therein (the "Work Product") is the exclusive property of County. County and Contractor intend that such Work Product be deemed "work made for hire" of which County shall be deemed the author. If for any reason the Work Product is not deemed "work made for hire," Contractor hereby irrevocably assigns to County all of its right, title, and interest in and to any and all of the Work Product, whether arising from copyright, patent, trademark or trade secret, or any other state or federal intellectual property law or doctrine. Contractor shall execute such further documents and instruments as County may reasonably request in order to fully vest such rights in County. Contractor forever waives any and all rights relating to the Work Product, including without limitation, any and all rights arising under 17 USC § 106A or any other rights of identification of authorship or rights of approval, restriction or limitation on use or subsequent modifications. However, County may not alter or amend any Work Product issued under Contractor's name. Contractor may retain a copy of Work Product for archival purposes. Contractor shall own: (i) its working papers and any engagement documentation; and (ii) any general skills, know-how, expertise, ideas, concepts, methods, techniques, processes, software, materials, or other intellectual property which may have been discovered, created, received, or developed by Contractor either prior to or as a result of providing services under this Contract (collectively, "Contractor Materials"). Notwithstanding the above, County shall have no rights in any Contractor Materials provided to County by Contractor in the performance of this Contract except a royalty free, non-exclusive, non-transferable license to copy, use and re-use any such Contractor Materials for County internal use only and only for the purposes for which they are delivered to the extent they form part of Work Product. Notwithstanding anything to the contrary in this Contract, Contractor and its personnel are free to use and employ their general skills, know-how, and expertise, and to use, disclose, and employ any generalized ideas, concepts, know-how, methods, techniques or skills gained or learned during the course of this Contract so long as they acquire and apply such information without any unauthorized use or disclosure of confidential or proprietary information of County.

13. REPRESENTATIONS. Contractor represents to County that (A) Contractor has the power and authority to enter into and perform this Contract; (B) this Contract, when executed and delivered, shall be a valid and binding obligation of Contractor enforceable in accordance with its terms; (C) Contractor shall at all times during the term of this Contract, be qualified, professionally competent, and duly licensed to perform the Work; (D) Contractor is an independent contractor as defined in ORS 670.600; and (E) the Work under this Contract shall be performed in a good and workmanlike manner and in accordance with the highest professional standards. The representations set forth in this section are in addition to, and not in lieu of, any other representations provided.

14. SURVIVAL. All rights and obligations shall cease upon termination or expiration of this Contract, except for the rights and obligations set forth in Article II, Sections 1, 6, 7, 10, 12, 13, 14, 15, 17, 20,

21, 25, 27, 28, and 30 and all other rights and obligations which by their context are intended to survive. However, such expiration shall not extinguish or prejudice the County's right to enforce this Contract with respect to: (a) any breach of a Contractor warranty; or (b) any default or defect in Contractor performance that has not been cured.

15. SEVERABILITY. If any term or provision of this Contract is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Contract did not contain the particular term or provision held to be invalid.

16. SUBCONTRACTS AND ASSIGNMENTS. Contractor shall not enter into any subcontracts for any of the Work required by this Contract, or assign or transfer any of its interest in this Contract by operation of law or otherwise, without obtaining prior written approval from the County, which shall be granted or denied in the County's sole discretion. In addition to any provisions the County may require, Contractor shall include in any permitted subcontract under this Contract a requirement that the subcontractor be bound by this Article II, Sections 1, 7, 8, 13, 16 and 27 as if the subcontractor were the Contractor. County's consent to any subcontract shall not relieve Contractor of any of its duties or obligations under this Contract.

17. SUCCESSORS IN INTEREST. The provisions of this Contract shall be binding upon and shall inure to the benefit of the parties hereto, and their respective authorized successors and assigns.

18. TAX COMPLIANCE CERTIFICATION. The Contractor shall comply with all federal, state and local laws, regulation, executive orders and ordinances applicable to this Contract. Contractor represents and warrants that it has complied, and will continue to comply throughout the duration of this Contract and any extensions, with all tax laws of this state or any political subdivision of this state, including but not limited to ORS 305.620 and ORS chapters 316, 317, and 318. Any violation of this section shall constitute a material breach of this Contract and shall entitle County to terminate this Contract, to pursue and recover any and all damages that arise from the breach and the termination of this Contract, and to pursue any or all of the remedies available under this Contract or applicable law.

19. TERMINATIONS. This Contract may be terminated for the following reasons: (A) by mutual agreement of the parties or by either party (i) for convenience upon thirty (30) days written notice to the other party, or (ii) at any time the County fails to receive funding, appropriations, or other expenditure authority as solely determined by the County; or (B) by either party for cause or if the other party is declared insolvent, after thirty (30) days written notice with an opportunity to cure.

Upon receipt of written notice of termination from the County, Contractor shall immediately stop performance of the Work.

20. REMEDIES. If terminated by the County due to a breach by the Contractor, then the County shall have any remedy available to it in law or equity. If this Contract is terminated for any other reason, Contractor's sole remedy is payment for the goods and services delivered and accepted by the County, less any setoff to which the County is entitled.

21. NO THIRD PARTY BENEFICIARIES. County and Contractor are the only parties to this Contract and are the only parties entitled to enforce its terms. Nothing in this Contract gives, is intended to give, or shall be construed to give or provide any benefit or right, whether directly, indirectly or otherwise, to third persons unless such third persons are individually identified by name herein and expressly described as intended beneficiaries of the terms of this Contract.

22. TIME IS OF THE ESSENCE. Contractor agrees that time is of the essence in the performance of this Contract.

- 23. FOREIGN CONTRACTOR.** If the Contractor is not domiciled in or registered to do business in the State of Oregon, Contractor shall promptly provide to the Oregon Department of Revenue and the Secretary of State, Corporate Division, all information required by those agencies relative to this Contract. The Contractor shall demonstrate its legal capacity to perform these services in the State of Oregon prior to entering into this Contract.
- 24. FORCE MAJEURE.** Neither County nor Contractor shall be held responsible for delay or default caused by events outside the County or Contractor's reasonable control including, but not limited to, fire, terrorism, riot, acts of God, or war. However, Contractor shall make all reasonable efforts to remove or eliminate such a cause of delay or default and shall upon the cessation of the cause, diligently pursue performance of its obligations under this Contract.
- 25. WAIVER.** The failure of County to enforce any provision of this Contract shall not constitute a waiver by County of that or any other provision.
- 26. PUBLIC CONTRACTING REQUIREMENTS.** Pursuant to the public contracting requirements contained in Oregon Revised Statutes ("ORS") Chapter 279B.220 through 279B.235, Contractor shall:
- a. Make payments promptly, as due, to all persons supplying to Contractor labor or materials for the prosecution of the work provided for in the Contract.
 - b. Pay all contributions or amounts due the Industrial Accident Fund from such Contractor or subcontractor incurred in the performance of the Contract.
 - c. Not permit any lien or claim to be filed or prosecuted against County on account of any labor or material furnished.
 - d. Pay the Department of Revenue all sums withheld from employees pursuant to ORS 316.167.
 - e. As applicable, the Contractor shall pay employees for work in accordance with ORS 279B.235, which is incorporated herein by this reference. The Contractor shall comply with the prohibitions set forth in ORS 652.220, compliance of which is a material element of this Contract, and failure to comply is a breach entitling County to terminate this Contract for cause.
 - f. If the Work involves lawn and landscape maintenance, Contractor shall salvage, recycle, compost, or mulch yard waste material at an approved site, if feasible and cost effective.
- 27. NO ATTORNEY FEES.** In the event any arbitration, action or proceeding, including any bankruptcy proceeding, is instituted to enforce any term of this Contract, each party shall be responsible for its own attorneys' fees and expenses.
- 28. CONFIDENTIALITY.** Contractor acknowledges that it and its employees and agents may, in the course of performing their obligations under this Contract, be exposed to or acquire information that the County desires or is required to maintain as confidential, including information that is protected under applicable law, including Personal Information (as "**Personal Information**" is defined in ORS 646A.602(11)).

Contractor agrees to hold any and all information that it is required by law or that the County marks as "Confidential" in confidence ("**Confidential Information**"), using at least the same degree of care that Contractor uses in maintaining the confidentiality of its own confidential information, and will use the Confidential Information for no purpose other than in the performance of this Contract, and to advise each of its employees and agents of their obligations to keep Confidential Information confidential. The term "Confidential Information" shall not include information that (i) is now, or hereafter becomes, through no act or failure to act on the part of Contractor, generally known or available in the public domain; (ii) is known by Contractor at the time of receiving such information; (iii) is hereafter furnished to Contractor by a third party, as a matter of right and without restriction on

disclosure; (iv) is the subject of a written permission to disclose provided by County; or (v) is in response to a subpoena or order of a court or other governmental body of the United States or any political subdivision thereof or otherwise required by law to be disclosed.

Contractor agrees to comply with all reasonable requests by the County to ensure the confidentiality and nondisclosure of the Confidential Information, including if requested and without limitation: (a) obtaining nondisclosure agreements, in a form that includes standards that are substantially similar to this Section, from each of Contractor's employees and agents who are performing services, and providing copies of such agreements to the County; and (b) on request, confirming that criminal background checks on each of Contractor's employees who are performing services has been completed (pre-employment background checks are sufficient) in accordance with Contractor's standard background check policy.

Contractor shall report, either orally or in writing, to the County any use or disclosure of Confidential Information not authorized by this Contract or in writing by the County, including any reasonable belief that an unauthorized individual has accessed Confidential Information. Contractor shall make the report to the County immediately upon discovery of the unauthorized disclosure, but in no event more than two (2) business days after Contractor reasonably believes there has been such unauthorized use or disclosure. Contractor's report shall identify, to the extent known: (i) the nature of the unauthorized use or disclosure, (ii) the Confidential Information used or disclosed, (iii) who made the unauthorized use or received the unauthorized disclosure, (iv) what Contractor has done or shall do to mitigate any deleterious effect of the unauthorized use or disclosure, and (v) what corrective action Contractor has taken or shall take to prevent future similar unauthorized use or disclosure. Contractor shall provide such other information, including a written report, as reasonably requested by the County.

Contractor agrees that Contractor will not at any time during or after the term of this Contract, disclose, directly or indirectly, any Confidential Information to any person, except as directed by the County or as necessary to provide the Services. Upon termination or expiration of this Contract or the County's request, Contractor will turn over to the County all documents, papers, records and other materials in Contractor's possession which contain Confidential Information. Notwithstanding the foregoing or anything to the contrary in this Contract, Contractor shall be permitted to retain Confidential Information to the extent embodied or incorporated into its workpapers as a result of providing services and it shall maintain the confidentiality of such information in accordance with this Contract.

Contractor acknowledges that breach of this Contract, including disclosure of any Confidential Information, or disclosure of other information that, at law or in good conscience or equity, ought to remain confidential, may give rise to irreparable injury to the County that cannot adequately be compensated in damages. Accordingly, the County may seek injunctive relief against the breach or threatened breach of the foregoing undertakings, in addition to any other legal remedies that may be available. Contractor acknowledges and agrees that the covenants contained herein are necessary for the protection of the legitimate business interests of the County and are reasonable in scope and content.

The provisions in this Section shall operate in addition to, and not as limitation of, the confidentiality and similar requirements set forth in the rest of the Contract, as it may otherwise be amended. Contractor's obligations under this Contract shall survive the expiration or termination of the Contract, as amended.

29. KEY PERSONS. Contractor acknowledges and agrees that a significant reason the County is entering into this Contract is because of the special qualifications of certain Key Persons set forth in

the contract. Under this Contract, the County is engaging the expertise, experience, judgment, and personal attention of such Key Persons. Neither Contractor nor any of the Key Persons shall delegate performance of the management powers and responsibilities each such Key Person is required to provide under this Contract to any other employee or agent of the Contractor unless the County provides prior written consent to such delegation. Contractor shall not reassign or transfer a Key Person to other duties or positions such that the Key Person is no longer available to provide the County with such Key Person's services unless the County provides prior written consent to such reassignment or transfer.

30. MERGER. THIS CONTRACT CONSTITUTES THE ENTIRE AGREEMENT BETWEEN THE PARTIES WITH RESPECT TO THE SUBJECT MATTER REFERENCED THEREIN. THERE ARE NO UNDERSTANDINGS, AGREEMENTS, OR REPRESENTATIONS, ORAL OR WRITTEN, NOT SPECIFIED HEREIN REGARDING THIS CONTRACT. NO AMENDMENT, CONSENT, OR WAIVER OF TERMS OF THIS CONTRACT SHALL BIND EITHER PARTY UNLESS IN WRITING AND SIGNED BY ALL PARTIES. ANY SUCH AMENDMENT, CONSENT, OR WAIVER SHALL BE EFFECTIVE ONLY IN THE SPECIFIC INSTANCE AND FOR THE SPECIFIC PURPOSE GIVEN. CONTRACTOR, BY THE SIGNATURE HERETO OF ITS AUTHORIZED REPRESENTATIVE, IS AN INDEPENDENT CONTRACTOR, ACKNOWLEDGES HAVING READ AND UNDERSTOOD THIS CONTRACT, AND CONTRACTOR AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS.

Signature page to follow.

By their signatures below, the parties to this Contract agree to the terms, conditions, and content expressed herein.

Moss Adams LLP

Clackamas County

Ashley Osten 4/12/2023
Authorized Signature Date

Chair Date

Ashley Osten, Partner
Name / Title (Printed)

Recording Secretary

712938-81
Oregon Business Registry #

Approved as to Form:

Partnership
Entity Type / State of Formation

[Signature] 04/12/2023
County Counsel Date

Type text here

EXHIBIT A
REQUEST FOR PROPOSALS #2022-15
ANNUAL FINANCIAL AUDIT SERVICES
PUBLISHED DECEMBER 5, 2022



REQUEST FOR PROPOSALS #2022-15

**FOR
Annual Financial Audit Services**

BOARD OF COUNTY COMMISSIONERS

**TOOTIE SMITH, Chair
SONYA FISCHER, Commissioner
PAUL SAVAS, Commissioner
MARK SHULL, Commissioner
MARTHA SCHRADER, Commissioner**

**Gary Schmidt
County Administrator**

**Ryan Rice
Contract Analyst**

PROPOSAL CLOSING DATE, TIME AND LOCATION

DATE: January 19, 2023

TIME: 2:00 PM, Pacific Time

PLACE: <https://bidlocker.us/a/clackamascounty/BidLocker>

SCHEDULE

Request for Proposals Issued.....	December 5, 2022
Protest of Specifications Deadline.....	December 12, 2022, 5:00 PM, Pacific Time
Deadline to Submit Clarifying Questions.....	January 12, 2023, 5:00 PM, Pacific Time
Request for Proposals Closing Date and Time	January 19, 2023, 2:00 PM, Pacific Time
Deadline to Submit Protest of Award.....	Seven (7) days from the Intent to Award

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Section 2 – Instructions to Proposers
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Section 5 – Proposal Content (Including Proposal Certification)

SECTION 1 NOTICE OF REQUEST FOR PROPOSALS

Notice is hereby given that Clackamas County through its Board of County Commissioners will receive sealed Proposals per specifications until **2:00 PM, January 19, 2023** (“Closing”), to provide Annual Financial Audit Services. No Proposals will be received or considered after that time.

Location of RFP documents: OregonBuys

RFP Documents can be downloaded from the state of Oregon procurement website (“OregonBuys”) at the following address <https://oregonbuys.gov/bsa/view/login/login.xhtml>, Document No. S-C01010-000005101.

Prospective Proposers will need to sign in to download the information and that information will be accumulated for a Plan Holder's List. Prospective Proposers are responsible for obtaining any Addenda, clarifying questions, and Notices of Award from OregonBuys.

Submitting Proposals: Bid Locker

Proposals will only be accepted electronically thru a secure online bid submission service, **Bid Locker**. *Email submissions to Clackamas County email addresses will no longer be accepted.*

- A. Completed proposal documents must arrive electronically via Bid Locker located at <https://bidlocker.us/a/clackamascounty/BidLocker>.
- B. Bid Locker will electronically document the date and time of all submissions. Completed documents must arrive by the deadline indicated in Section 1 or as modified by Addendum. **LATE PROPOSALS WILL NOT BE ACCEPTED.**
- C. Proposers must register and create a profile for their business with Bid Locker in order to submit for this project. It is free to register for Bid Locker.
- D. Proposers with further questions concerning Bid Locker may review the Vendor’s Guide located at <https://www.clackamas.us/how-to-bid-on-county-projects> .

Contact Information

Procurement Process and Technical Questions: Ryan Rice, rrice@clackamas.us

The Board of County Commissioners reserves the right to reject any and all Proposals not in compliance with all prescribed public bidding procedures and requirements, and may reject for good cause any and all Proposals upon the finding that it is in the public interest to do so and to waive any and all informalities in the public interest. In the award of the contract, the Board of County Commissioners will consider the element of time, will accept the Proposal or Proposals which in their estimation will best serve the interests of Clackamas County and will reserve the right to award the contract to the contractor whose Proposal shall be best for the public good.

Clackamas County encourages proposals from Minority, Women, Veteran and Emerging Small Businesses.

SECTION 2 INSTRUCTIONS TO PROPOSERS

Clackamas County (“County”) reserves the right to reject any and all Proposals received as a result of this RFP. County Local Contract Review Board Rules (“LCRB”) govern the procurement process for the County.

2.1 Modification or Withdrawal of Proposal: Any Proposal may be modified or withdrawn at any time prior to the Closing deadline, provided that a written request is received by the County Procurement Division Director, prior to the Closing. The withdrawal of a Proposal will not prejudice the right of a Proposer to submit a new Proposal.

2.2 Requests for Clarification and Requests for Change: Proposers may submit questions regarding the specifications of the RFP. Questions must be received in writing on or before 5:00 p.m. (Pacific Time), on the date indicated in the Schedule, at the Procurement Division address as listed in Section 1 of this RFP. Requests for changes must include the reason for the change and any proposed changes to the requirements. The purpose of this requirement is to permit County to correct, prior to the opening of Proposals, RFP terms or technical requirements that may be unlawful, improvident or which unjustifiably restrict competition. County will consider all requested changes and, if appropriate, amend the RFP. No oral or written instructions or information concerning this RFP from County managers, employees or agents to prospective Proposers shall bind County unless included in an Addendum to the RFP.

2.3 Protests of the RFP/Specifications: Protests must be in accordance with LCRB C-047-0730. Protests of Specifications must be received in writing on or before 5:00 p.m. (Pacific Time), on the date indicated in the Schedule, or within three (3) business days of issuance of any addendum, at the Procurement Division address listed in Section 1 of this RFP. Protests may not be faxed. Protests of the RFP specifications must include the reason for the protest and any proposed changes to the requirements.

2.4 Addenda: If any part of this RFP is changed, an addendum will be provided to Proposers that have provided an address to the Procurement Division for this procurement. It shall be Proposers responsibility to regularly check OregonBuys for any notices, published addenda, or response to clarifying questions.

2.5 Submission of Proposals: Proposals must be submitted in accordance with Section 5. All Proposals shall be legibly written in ink or typed and comply in all regards with the requirements of this RFP. Proposals that include orders or qualifications may be rejected as irregular. All Proposals must include a signature that affirms the Proposer’s intent to be bound by the Proposal (may be on cover letter, on the Proposal, or the Proposal Certification Form) shall be signed. If a Proposal is submitted by a firm or partnership, the name and address of the firm or partnership shall be shown, together with the names and addresses of the members. If the Proposal is submitted by a corporation, it shall be signed in the name of such corporation by an official who is authorized to bind the contractor. The Proposals will be considered by the County to be submitted in confidence and are not subject to public disclosure until the notice of intent to award has been issued.

No late Proposals will be accepted. Proposals submitted after the Closing will be considered late and will be returned unopened. Proposals may not be submitted by telephone or fax.

2.6 Post-Selection Review and Protest of Award: County will name the apparent successful Proposer in a Notice of Intent to Award published on OregonBuys. Identification of the apparent successful Proposer is procedural only and creates no right of the named Proposer to award of the contract. Competing Proposers shall be given seven (7) calendar days from the date on the Notice of Intent to Award to review the file at the Procurement Division office and file a written protest of award, pursuant to LCRB C-047-0740. Any award protest must be in writing and must be delivered by email, hand-delivery or mail to the address for the Procurement Division as listed in Section 1 of this RFP.

Only actual Proposers may protest if they believe they have been adversely affected because the Proposer would be eligible to be awarded the contract in the event the protest is successful. The basis of the written protest must be in accordance with ORS 279B.410 and shall specify the grounds upon which the protest is based. In order to be an adversely affected Proposer with a right to submit a written protest, a Proposer must be next in line for

award, i.e. the protester must claim that all higher rated Proposers are ineligible for award because they are non-responsive or non-responsible.

County will consider any protests received and:

- a. reject all protests and proceed with final evaluation of, and any allowed contract language negotiation with, the apparent successful Proposer and, pending the satisfactory outcome of this final evaluation and negotiation, enter into a contract with the named Proposer; OR
- b. sustain a meritorious protest(s) and reject the apparent successful Proposer as nonresponsive, if such Proposer is unable to demonstrate that its Proposal complied with all material requirements of the solicitation and Oregon public procurement law; thereafter, County may name a new apparent successful Proposer; OR
- c. reject all Proposals and cancel the procurement.

2.7 Acceptance of Contractual Requirements: Failure of the selected Proposer to execute a contract and deliver required insurance certificates within ten (10) calendar days after notification of an award may result in cancellation of the award. This time period may be extended at the option of County.

2.8 Public Records: Proposals are deemed confidential until the “Notice of Intent to Award” letter is issued. This RFP and one copy of each original Proposal received in response to it, together with copies of all documents pertaining to the award of a contract, will be kept and made a part of a file or record which will be open to public inspection. If a Proposal contains any information that is considered a **TRADE SECRET** under ORS 192.345(2), **SUCH INFORMATION MUST BE LISTED ON A SEPARATE SHEET CAPABLE OF SEPARATION FROM THE REMAINING PROPOSAL AND MUST BE CLEARLY MARKED WITH THE FOLLOWING LEGEND:**

“This information constitutes a trade secret under ORS 192.345(2), and shall not be disclosed except in accordance with the Oregon Public Records Law, ORS Chapter 192.”

The Oregon Public Records Law exempts from disclosure only bona fide trade secrets, and the exemption from disclosure applies only “unless the public interest requires disclosure in the particular instance” (ORS 192.345). Therefore, non-disclosure of documents, or any portion of a document submitted as part of a Proposal, may depend upon official or judicial determinations made pursuant to the Public Records Law.

2.9 Investigation of References: County reserves the right to investigate all references in addition to those supplied references and investigate past performance of any Proposer with respect to its successful performance of similar services, its compliance with specifications and contractual obligations, its completion or delivery of a project on schedule, its lawful payment of subcontractors and workers, and any other factor relevant to this RFP. County may postpone the award or the execution of the contract after the announcement of the apparent successful Proposer in order to complete its investigation.

2.10 RFP Proposal Preparation Costs and Other Costs: Proposer costs of developing the Proposal, cost of attendance at an interview (if requested by County), or any other costs are entirely the responsibility of the Proposer, and will not be reimbursed in any manner by County.

2.11 Clarification and Clarity: County reserves the right to seek clarification of each Proposal, or to make an award without further discussion of Proposals received. Therefore, it is important that each Proposal be submitted initially in the most complete, clear, and favorable manner possible.

2.12 Right to Reject Proposals: County reserves the right to reject any or all Proposals or to withdraw any item from the award, if such rejection or withdrawal would be in the public interest, as determined by County.

2.13 Cancellation: County reserves the right to cancel or postpone this RFP at any time or to award no contract.

2.14 Proposal Terms: All Proposals, including any price quotations, will be valid and firm through a period of one hundred and eighty (180) calendar days following the Closing date. County may require an

extension of this firm offer period. Proposers will be required to agree to the longer time frame in order to be further considered in the procurement process.

2.15 Oral Presentations: At County's sole option, Proposers may be required to give an oral presentation of their Proposals to County, a process which would provide an opportunity for the Proposer to clarify or elaborate on the Proposal but will in no material way change Proposer's original Proposal. If the evaluating committee requests presentations, the Procurement Division will schedule the time and location for said presentation. Any costs of participating in such presentations will be borne solely by Proposer and will not be reimbursed by County. **Note:** Oral presentations are at the discretion of the evaluating committee and may not be conducted; therefore, **written Proposals should be complete.**

2.16 Usage: It is the intention of County to utilize the services of the successful Proposer(s) to provide services as outlined in the below Scope of Work.

2.17 Review for Responsiveness: Upon receipt of all Proposals, the Procurement Division or designee will determine the responsiveness of all Proposals before submitting them to the evaluation committee. If a Proposal is incomplete or non-responsive in significant part or in whole, it will be rejected and will not be submitted to the evaluation committee. County reserves the right to determine if an inadvertent error is solely clerical or is a minor informality which may be waived, and then to determine if an error is grounds for disqualifying a Proposal. The Proposer's contact person identified on the Proposal will be notified, identifying the reason(s) the Proposal is non-responsive. One copy of the Proposal will be archived and all others discarded.

2.18 RFP Incorporated into Contract: This RFP will become part of the Contract between County and the selected contractor(s). The contractor(s) will be bound to perform according to the terms of this RFP, their Proposal(s), and the terms of the Sample Contract.

2.19 Communication Blackout Period: Except as called for in this RFP, Proposers may not communicate with members of the Evaluation Committee or other County employees or representatives about the RFP during the procurement process until the apparent successful Proposer is selected, and all protests, if any, have been resolved. Communication in violation of this restriction may result in rejection of a Proposer.

2.20 Prohibition on Commissions and Subcontractors: County will contract directly with persons/entities capable of performing the requirements of this RFP. Contractors must be represented directly. Participation by brokers or commissioned agents will not be allowed during the Proposal process. Contractor shall not use subcontractors to perform the Work unless specifically pre-authorized in writing to do so by the County. Contractor represents that any employees assigned to perform the Work, and any authorized subcontractors performing the Work, are fully qualified to perform the tasks assigned to them, and shall perform the Work in a competent and professional manner. Contractor shall not be permitted to add on any fee or charge for subcontractor Work. Contractor shall provide, if requested, any documents relating to subcontractor's qualifications to perform required Work.

2.21 Ownership of Proposals: All Proposals in response to this RFP are the sole property of County, and subject to the provisions of ORS 192.410-192.505 (Public Records Act).

2.22 Clerical Errors in Awards: County reserves the right to correct inaccurate awards resulting from its clerical errors.

2.23 Rejection of Qualified Proposals: Proposals may be rejected in whole or in part if they attempt to limit or modify any of the terms, conditions, or specifications of the RFP or the Sample Contract.

2.24 Collusion: By responding, the Proposer states that the Proposal is not made in connection with any competing Proposer submitting a separate response to the RFP, and is in all aspects fair and without collusion or fraud. Proposer also certifies that no officer, agent, elected official, or employee of County has a pecuniary interest in this Proposal.

2.25 Evaluation Committee: Proposals will be evaluated by a committee consisting of representatives from County and potentially external representatives. County reserves the right to modify the Evaluation Committee make-up in its sole discretion.

2.26 Commencement of Work: The contractor shall commence no work until all insurance requirements have been met, the Protest of Awards deadline has been passed, any protest have been decided, a contract has been fully executed, and a Notice to Proceed has been issued by County.

2.27 Best and Final Offer: County may request best and final offers from those Proposers determined by County to be reasonably viable for contract award. However, County reserves the right to award a contract on the basis of initial Proposal received. Therefore, each Proposal should contain the Proposer's best terms from a price and technical standpoint. Following evaluation of the best and final offers, County may select for final contract negotiations/execution the offers that are most advantageous to County, considering cost and the evaluation criteria in this RFP.

2.28 Nondiscrimination: The successful Proposer agrees that, in performing the work called for by this RFP and in securing and supplying materials, contractor will not discriminate against any person on the basis of race, color, religious creed, political ideas, sex, age, marital status, sexual orientation, gender identity, veteran status, physical or mental handicap, national origin or ancestry, or any other class protected by applicable law.

SECTION 3 SCOPE OF WORK

3.1. INTRODUCTION

Clackamas County is seeking proposals from qualified independent public accounting firms with proven experience in auditing Oregon municipal governments. The County proposes to engage a single firm to audit the basic financial statements and provide other auditing and technical services to issue the County's Annual Comprehensive Financial Report and audits of its component units. The County also requires an audit of Federal awards as required by 2 CFR, Part 200, Subpart F.

Please direct all Technical/Specifications or Procurement Process Questions to the indicated representative referenced in the Notice of Request for Proposals and note the communication restriction outlined in Section 2.19.

3.2 BACKGROUND

The County consists of the General County, and its component units (blended) of government, listed as follows: Clackamas County Development Agency, an urban renewal agency; North Clackamas Park and Recreation District; Water Environment Services, a sanitary sewer district; Housing Authority of Clackamas County; Library District of Clackamas County, Clackamas County Extension and 4-H District, Clackamas County Service District No. 5, a street lighting district; and Clackamas County Enhanced Law Enforcement District. Separate audits of these entities are required by law and will be provided by the audit firm selected for this contract.

The CPA firm Moss Adams LLP has been the County's auditor since the fiscal year beginning after June 30, 2011 and has issued unqualified opinions on the County's financial statements in all subsequent years. Moss Adams LLP was engaged to perform the County's audit for the year ended June 30, 2022.

The County operates under the governance of a five member board of county commissioners, with 21 departments and 2,406 FTEs. For fiscal year 2022-2023, the County, with its component units, had a combined proposed budget of \$1,646,911,717. The General County proposed budget was \$1,164,620,438, with Contingencies of \$101,920,432 and Reserves of \$95,953,008. Clackamas County's budget can be found on line at: <https://www.clackamas.us/budget>.

Clackamas County, Oregon, as a financial and economic unit, is presented in financial statements comprising various funds and component units. Complete audited financial statements for the County, audited component unit reports and the Single audit are available on line at the web address: <http://www.clackamas.us/finance/financearchive.html>

3.3. SCOPE OF WORK

3.3.1. Scope of Audit Services

Audit services will include the following:

- The financial statements will be prepared to conform with generally accepted accounting principles (GAAP) of the United States of America and are to be in full compliance with the pronouncements of the Governmental Accounting Standards Board (GASB).
- Audits of the County's Annual Comprehensive Financial Report (ACFR) and its component units shall be made in accordance with auditing standards generally accepted in the United States of America, the Governmental Auditing Standards issued by the Comptroller General of the United States, and the Minimum Standards for Audits of Oregon Municipal Corporations. The auditor's opinion will be directed toward the fairness of presentation of the financial statements in

accordance with GAAP. The auditor will also provide compliance reports as required under Federal and State laws.

- "Single Audits" covering the County's federal awards in accordance with the U. S. Office of Management and Budget (OMB) Title 2 CFR, Part 200, Subpart F, and related necessary reports pertaining to the County's internal control, compliance with applicable laws, regulations, grants and contracts, and the Schedule of Expenditures of Federal Awards.
- Management recommendations letters issued will be submitted annually for each audit and presented to the Audit Committee. The letters shall include any findings, observations, opinions, comments or recommendations relating to internal control, accounting systems, data processing, compliance with laws, rules, and regulations or any other matters that come to the attention of the independent auditor during the course of the audit.
- The County has been awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for twenty-eight years through the fiscal year ended June 30, 2020. This affirms that the County's financial report not only complies with generally accepted accounting principles and applicable legal requirements but is also easy to read, efficiently organized and conforms to the award program standards. The County intends to annually submit its ACFR to the GFOA Certification program and to continue to receive the award. The County may require assistance from the Contractor relating to presentation or disclosure issues.
- IT review and recommendations letter of the County's technology environment will be submitted to management prior to the start of final audit fieldwork. The letter will include any findings, observations, and recommendations based on the review of the County's information systems and enterprise software.
- Contractor shall provide Auditee's staff up to eight (8) CPE credits of education and training each year that are accepted and approved by the Oregon Board of Accountancy.
- Contractor shall provide provisions for dealing with extraordinary circumstances discovered during the audit that may require an expansion of audit work beyond that in the audit plan. Additionally, the audit firm may be requested to perform special projects for the County or its component units during the year. Because of variations in the demand for additional services, such work will be contracted for, provided, and billed separately to the County on an hourly basis.

Planning Requirements:

The scope of each audit should be planned so as to preclude the necessity for exceptions arising from scope limitations and should be sufficient to enable the auditor to issue management letters. The scope of the audits, as detailed in a formal audit plan, will be reviewed and approved by the County's Finance Director or designee in coordination with appropriate County component units and ancillary agency personnel.

Reporting Requirements:

The reports are required as of the dates specified in the Timeline outlined below. Electronic versions in PDF format are to be made available upon issuance. These PDF documents must be created in a format that includes a linked table of contents and is word searchable.

Project Management:

The County Finance Director or designee shall be copied on all correspondence and included in all meetings between the Contractor and County personnel. Entrance conferences shall be held to discuss timelines, planning, and fieldwork. The County Finance Director or designee will require weekly progress meetings with the audit team in-charge and manager during the interim and fieldwork stages of the audits. Meetings during the planning, completion and reporting phases of the audits will be scheduled on an as-needed basis as determined by the Contractor and County. Exit conferences will be held with key audit firm personnel and County management at a mutually agreeable date. Audit firm management is requested to be present at any meetings of the Board of County Commissioners, Audit Committee, and other governing bodies when matters regarding the audit or related reports are discussed. Meetings with

individual Commissioners, the County Administrator, or other County managers may also be requested. Auditors will have access to County staff as required to perform audit functions. Arrangements should be made through the County Finance Director or designee.

3.3.2. Work Schedule/Timeline:

The Contractor will commence the audit at a mutually agreeable date as determined during the entrance conference to discuss timing between the Contractor, County Finance Director or designee, and appropriate County staff prior to formalizing the Contract. County Management's scheduling preference of the work to be performed per the contract is the following:

- Detailed audit plan due to the County Finance Director or designee for review no later than 21 days after contract execution date.
- Two to three weeks of interim financial statement fieldwork to include preliminary planning, analytical reviews, internal control and transaction cycle testing, auditing the County's debt transaction cycle and the County, and component unit's budget processes completed no later than June 30th.
- Provided by Client document request to be submitted to the County no later than August 1st.
- Audits of the Enhanced Law Enforcement Service District, Clackamas County Services District No. 5, Library District of Clackamas County, and Clackamas County Extension and 4-H Service District, plus required supporting reports and letters to management completed no later than September 30th.
- Audits of the Clackamas County Clackamas County Development Agency, North Clackamas Park and Recreation District, and Water Environment Services plus required supporting reports and letters to management completed no later than November 15. Audits of the Clackamas County Housing Authority plus required supporting reports and letters to management to be completed no later than November 30th.
- Four to six weeks of fieldwork for the County's financial statement audit and the single audit to begin after October 1st and be completed no later than November 30th.
- Issuance of the County ACFR and Single Audit plus required supporting reports and letters to management by December 15th.

Unforeseen circumstances or delays which appear as if they will interfere with meeting the County's deadlines shall be brought to the County's attention prior to that deadline. The circumstances shall be discussed with the County Finance Director or designee and the Audit Committee upon request so that the overall timeline for the final review of the ACFR will be met.

All of the subject entities audited financial statements are required by law to be submitted to the Secretary of State no later than December 31 after the June 30 fiscal year end.

Work Performed by the County

The County is responsible for closing the books, preparing trial balances, reconciling bank accounts, and performing other management functions. The following list of audit workpapers and supporting schedules will be prepared by Finance and Treasurer Staff:

- Accounts Payable, including Salaries & Wages, Taxes, and Accrued
- Cash and Investments
- Capital Assets
- Compensated Absences
- Debt including, bonds, notes payable, leases payable
- Unearned Revenues
- Fund Balances
- Interfund Due To / Due From
- OPEB Liability
- Other Assets

- Payroll / PERS
- Prepaid Expenses
- Pollution Remediation Liability
- Receivables, including Property Taxes, Accounts, Assessments, and Grants
- Restricted Assets
- Risk Management / Insurance (IBNR)
- Self-insurance Claims
- Notes and loans Receivable
- Property held for sale
- Schedule of Federal Awards
- GASB 68 and 74/75, Financial Reporting for Pensions
- GASB 87 Lease Accounting
- GASB 96 Subscription-Based Information Technology Arrangements (SBITAs)

Audit Documentation and Retention

All audit documentation, workpapers and reports must be retained, including account rollups supporting ACFR reported balances, at the auditor's expense, for a minimum of three years, unless the firm is notified in writing by Clackamas County government of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees: such as authorized representatives of the cognizant Federal audit agency, the U. S. General Accounting Office, and the Oregon Audits Division.

Matter of Public Record

Reports covering examinations of financial statements and compliance with grant programs will be a matter of public record. The audited financial statements may appear in all official statements or other documents covering the sale of County securities.

3.3.3. Term of Contract:

The term of the contract shall be from the effective date through **April 30, 2027**, with the option for two (2) additional two (2) year renewals thereafter subject to the mutual agreement of the parties.

Rates may increase annually by CPI, but in no year shall be greater than a 5% increase.

Unless otherwise specified, Contractor shall submit monthly invoices for Work performed. Payments shall be made to Contractor following the County's review and approval of invoices submitted by Contractor. Contractor shall not submit invoices for and the County will not pay any amount in excess of the maximum compensation amount set forth above. If this maximum compensation amount is increased by amendment of this Contract, the amendment must be fully effective before Contractor performs Work subject to the amendment. The billings shall also include the total amount billed to date by Contractor prior to the current invoice.

Invoices shall describe all Work performed with particularity, by whom it was performed, and shall itemize and explain all expenses for which reimbursement is claimed. The billings shall also include the total amount billed to date by Contractor prior to the current invoice.

3.3.4 Sample Contract: Submission of a Proposal in response to this RFP indicates Proposer's willingness to enter into a contract containing substantially the same terms (including insurance requirements) of the sample contract identified below. No action or response to the sample contract is required under this RFP. Any objections to the sample contract terms should be raised in accordance with Paragraphs 2.2 or 2.3 of this RFP, pertaining to requests for clarification or change or protest of the RFP/specifications, and as otherwise provided for in this RFP. This RFP and all supplemental information in response to this RFP will be a binding part of the final contract.

The applicable Sample Personal Services Contract, for this RFP can be found at <https://www.clackamas.us/finance/terms.html>.

Personal Services Contract (unless checked, item does not apply)

The following paragraphs of the Professional Services Contract will be applicable:

- Article I, Paragraph 5 – Travel and Other Expense is Authorized
- Article II, Paragraph 28 – Confidentiality
- Article II, Paragraph 29 – Criminal Background Check Requirements
- Article II, Paragraph 30 – Key Persons
- Article II, Paragraph 31 – Cooperative Contracting
- Article II, Paragraph 32 – Federal Contracting Requirements
- Exhibit A – On-Call Provision

The following insurance requirements will be applicable:

- Commercial General Liability: combined single limit, or the equivalent, of not less than \$1,000,000 per occurrence, with an annual aggregate limit of \$2,000,000 for Bodily Injury and Property Damage.
- Professional Liability: combined single limit, or the equivalent, of not less than \$1,000,000 per occurrence, with an annual aggregate limit of \$2,000,000 for damages caused by error, omission or negligent acts.
- Automobile Liability: combined single limit, or the equivalent, of not less than \$1,000,000 per occurrence for Bodily Injury and Property Damage.

**SECTION 4
EVALUATION PROCEDURE**

4.1 An evaluation committee will review all Proposals that are initially deemed responsive and they shall rank the Proposals in accordance with the below criteria. The evaluation committee may recommend an award based solely on the written responses or may request Proposal interviews/presentations. Interviews/presentations, if deemed beneficial by the evaluation committee, will consist of the highest scoring Proposers. The invited Proposers will be notified of the time, place, and format of the interview/presentation. Based on the interview/presentation, the evaluation committee may revise their scoring.

Written Proposals must be complete and no additions, deletions, or substitutions will be permitted during the interview/presentation (if any). The evaluation committee will recommend award of a contract to the final County decision maker based on the highest scoring Proposal. The County decision maker reserves the right to accept the recommendation, award to a different Proposer, or reject all Proposals and cancel the RFP.

Proposers are not permitted to directly communicate with any member of the evaluation committee during the evaluation process. All communication will be facilitated through the Procurement representative.

4.2 Evaluation Criteria

<u>Category</u>	<u>Points available:</u>
Proposer’s General Background and Qualifications	0-30
Scope of Work	0-45
Fees	0-25
Available points	0-100

4.3 Once a selection has been made, the County will enter into contract negotiations. During negotiation, the County may require any additional information it deems necessary to clarify the approach and understanding of the requested services. Any changes agreed upon during contract negotiations will become part of the final contract. The negotiations will identify a level of work and associated fee that best represents the efforts required. If the County is unable to come to terms with the highest scoring Proposer, discussions shall be terminated and negotiations will begin with the next highest scoring Proposer. If the resulting contract contemplates multiple phases and the County deems it is in its interest to not authorize any particular phase, it reserves the right to return to this solicitation and commence negotiations with the next highest ranked Proposer to complete the remaining phases.

SECTION 5 PROPOSAL CONTENTS

5.1. Vendors must observe submission instructions and be advised as follows:

5.1.1. Proposals will only be accepted electronically thru Equity Hub's Bid Locker. Email submissions to Clackamas County email addresses will no longer be accepted.

5.1.2. Completed proposal documents must arrive electronically via Equity Hub's Bid Locker located at <https://bidlocker.us/a/clackamascounty/BidLocker>.

5.1.3. County reserves the right to solicit additional information or Proposal clarification from the vendors, or any one vendor, should the County deem such information necessary.

5.1.4. Proposal may not exceed a total of **10 pages** (single-sided), inclusive of all exhibits, attachments, title pages, pages separations, table of contents, or other information. The Proposal Certification Page will NOT count towards the final page count.

Provide the following information in the order in which it appears below:

5.2. Proposer's General Background and Qualifications:

- Description of the firm.
- Credentials/experience of key individuals that would be assigned to this project.
- Description of providing similar services to public entities of similar size within the past five (5) years.
- Description of what distinguishes the firm from other firms performing a similar service.

5.3. Scope of Work

- Description of the firm's ability to meet the requirements in Section 3.

5.4. Fees

Fees should be on a time and material with a not to exceed fee basis. Fees should be sufficiently descriptive to facilitate acceptance of a Proposal. List the not-to-exceed amount you propose for the service. Fees and fee schedules should outline all estimated expenses, hourly rates for all assigned individuals, and other reimbursable expenses.

5.5. References

Provide at least three (3) references from clients your firm has served similar to the County in the past three (3) years, including one client that has newly engaged the firm in the past thirty-six (36) months and one (1) long-term client. Provide the name, address, email, and phone number of the references. Please note the required three references may not be from County staff, but additional references may be supplied.

5.6. Completed Proposal Certification (see the below form)

Exhibit B
Vendor Proposal



OPPORTUNITY RISING

AUDIT SERVICES PROPOSAL FOR

CLACKAMAS COUNTY

REQUEST FOR PROPOSALS #2022-15

Ashley Osten, Partner

Amanda McCleary-Moore, Partner

Kevin Mullerleile, Senior Manager

Moss Adams LLP
805 SW Broadway, Suite 1400
Portland, OR 97205
(503) 242-1447



Dear Ryan:

Thank you for the opportunity to present this proposal for audit services to Clackamas County (the County) in response to your request for proposal (RFP). Our firm and proposed engagement team are properly licensed to perform such services in Oregon and will be dedicated to performing all the RFP's outlined work within the time frame established by the County. Although differences between firms can be hard to discern, we believe the following identifies us as the best choice to continue to serve the County:

- **A win-win, quality relationship.** First and foremost, you'll continue to be an important and high-priority client to our firm. Moss Adams will continue to approach our relationship with you with integrity, trust, and open communication. Our goal is to continue to add value to your government organization. We'll be advisors who provide insight and reliable solutions to your team. Throughout the process, we'll consistently look to improve efficiencies, increase quality control, and keep fees as low as we can. In return, we ask the County for open feedback regarding our performance.
- **Experience with governmental and municipal engagements.** With over 300 government clients firmwide, we already understand municipalities, governments, and how organizations like the County operate. Our dedicated focus and involvement in your industry means we understand the issues unique to municipalities like the County.
- **Deep bench of government-specialized accountants.** We have a team of over 320 professionals firmwide, with more than 50 in Oregon, who specialize in serving government and tax-exempt entities. You can feel confident about the success of your audit and our ability to make sure appropriately trained and government-experienced professionals, from partners to the senior and staff levels, will always be available for your engagement.

January 19, 2023

Ryan Rice
Procurement

Clackamas County
2051 Kaen Road
Oregon City, OR 97045

We commit to continuing our long-term relationship with the County and aim to retain you as a satisfied client of Moss Adams. We're enthusiastic about the opportunity to serve you and appreciate your consideration of our firm.

Sincerely,

Handwritten signature of Ashley Osten in black ink.

Ashley Osten
Partner
(503) 478-2251
ashley.osten@mossadams.com

Handwritten signature of Amanda McCleary-Moore in black ink.

Amanda McCleary-Moore
Partner
(541) 732-3865
amanda.mccleary-moore@mossadams.com

Handwritten signature of Kevin Mullerleile in black ink.

Kevin Mullerleile
Senior Manager
(541) 225-6022
kevin.mullerleile@mossadams.com

5.2. Proposer’s Background and Qualifications

ABOUT MOSS ADAMS



Moss Adams is a fully integrated professional services firm dedicated to growing, managing, and protecting prosperity. With over 3,800 professionals across more than 30 locations in the market capitals of the West and beyond, we work with the world’s most innovative, dynamic, and promising clients and markets. Through a full spectrum of accounting, consulting, and wealth management services, we bring the deep industry specialization and inspired thinking our mid-market clients seek.

Since we put down roots in the Pacific Northwest more than 100 years ago, we’ve steadily expanded to serve clients not only in the West, but also across the nation and globally. Our full range of services includes accounting (assurance and tax), consulting (IT, strategy & operations, transactions, and specialty), as well as individual and institutional wealth management.

Moss Adams is one of the 15 largest US accounting and consulting firms and a founding member of Praxity, a global alliance of independent accounting firms providing clients with local expertise in the major markets of North America, South America, Europe, and Asia.

Full-Service Capabilities

We offer a full range of services and specializations that span accounting, consulting, and wealth management to suit your specific needs.



CREDENTIALS/EXPERIENCE OF KEY TEAM MEMBERS

Working with the right team of professionals makes all the difference to your engagement. The team members we've thoughtfully selected to meet your specific needs have years of relevant experience. But more than that, you'll find they bring an optimistic perspective focused on helping you explore and embrace emerging opportunity. Your Moss Adams team will personally engage with your team and bring a new level of energy and enterprise to your engagement.

Ashley Osten, CPA, Partner



Ashley has practiced public accounting since 2005 and focuses entirely on serving a wide variety of state and local governments and not-for-profit organizations. She provides accounting, auditing, and consulting services to these organizations, which includes conducting audits in accordance with Government Auditing Standards and the Single Audit Act. She serves as chair of the group's technical committee and is currently on the special review committee for the GFOA certificate program.

Ashley is a regular speaker at the Oregon GFOA spring and fall conferences and has taught the Government Auditing and Accounting Seminar for the Oregon Society of CPAs. She also facilitates several webinars each year that are hosted by Moss Adams for continuing professional education for interested clients and prospects.

Finally, Ashley is a member of the National team dedicated to supporting inclusion & diversity efforts, specifically focusing on supporting and championing women. She also collaborates with other leaders in the firm to continue pushing forward our goals surrounding business resource groups (BRGs).

Amanda McCleary-Moore, CPA, Partner



Amanda has practiced public accounting since 2000 and focuses on serving clients in the government and not-for-profit industries. She provides a range of services to her tax-exempt clients and leads the not-for-profit and government group in the firm's Medford office. She's a member of the firm's GASB No. 68 and No. 75 implementation teams responsible for developing tools for auditors and clients. Additionally, Amanda is on the special review committee for the GFOA certificate program.

Kevin Mullerleile, CPA, Senior Manager



Kevin has practiced public accounting since 1998. His experience includes working with entities such as charities, cities, counties, ports, public colleges and universities, research organizations, state agencies, and other special-purpose districts. Kevin has significant experience in reviewing annual comprehensive financial reports as well as conducting governmental audits in accordance with Government Auditing Standards and OMB's Uniform Guidance.

Kevin Mullerleile, CPA, Senior Manager

Kevin currently chairs the OSCP Government Accounting and Auditing Strategic Committee. He routinely speaks at the Oregon Government Finance Officers Association annual conference, as well as other events. Kevin has volunteered at numerous not-for-profits in Lane County, and is a past treasurer of Pioneer Spirit Habitat for Humanity.

SIMILAR SERVICES PROVIDED TO OTHER PUBLIC ENTITIES

Our Government Practice

 <p>109 years in business & largest firm headquartered in the West</p>	 <p>4,160+ single audits performed since 1997</p>	 <p>320+ professionals dedicated to higher education, government, and not-for-profit clients</p>
	 <p>300+ government entities served</p>	 <p>1,800+ audits of government pension, health, and other employee benefit plans and trusts annually</p>

We recognize government organizations are accountable to many different constituencies—oversight agencies, audit committees, elected officials, taxpayers—all with different expectations and demands. That’s why we commit significant personnel and resources to our Government Services Practice, building technical expertise in all areas of government. We have several experienced partners and senior managers who lead audit engagements for over 300 government entities including state agencies; cities and counties; public colleges and universities; special purpose governments including ports, utility districts, and transit agencies; public retirement funds; and others.

Below is detailed information about our government experience:

Service	Our Experience
Single Audits	Our firm has conducted over 4,160 single audits since 1997, and we perform single audits for almost all our government attest clients.
GFOA Certificate of Excellence in Financial Reporting Program	We’ve assisted each of our clients that participate in the Annual Comprehensive Financial Report (ACFR) program, including the City of Albuquerque, New Mexico; City of El Paso, Texas; City of Portland, Oregon; Port of Seattle (Sea-Tac International Airport), Washington; Jackson County, Oregon; Josephine County, Oregon; City of Grants Pass, Oregon; Ashland Parks and Recreation, Oregon; City of Bend, Oregon; Lane County, Oregon; City of Tigard, Oregon; Marion County, Oregon; and Clackamas County, Oregon. Two of the partners on your engagement team serve as GFOA technical reviewers.
Implementation of Governmental Accounting Standards Board (GASB) Pronouncements	As a result of our extensive involvement with GASB working groups and committees, we keep up with the latest accounting standards and help many of our clients with implementation.

Experience with Counties

Our firm has not only an extensive Government Services Practice, but also deep experience specific to counties. The majority of the counties we work with are running on tight budgets and challenged to find innovative ways to reduce costs, while maintaining the service levels their constituents expect.

You'll work with a team that understands and specializes in counties like yours. With a blend of creativity and experience, we'll offer new possible ways for the County to reduce risk, gain efficiency, and take advantage of unique opportunities as they develop.

The depth of our practice means we understand the issues you face today and can provide the specialized services you need now and in the future—such as single audits; accounting for complex investment transactions; benefit plan audits; performance audits; IT hardware, software, and cybersecurity evaluations; fraud investigations; and forensic accounting. All of this gives us the deep resources necessary to not only address governmental accounting and tax-exempt bond issues but also provide the holistic services governments need to thrive.

Moss Adams audits counties throughout Arizona, California, New Mexico, Oregon, Texas, and Washington. In addition to performing audits, we also provide consulting and other services such as IT consulting including system conversion assistance, data security audits, and cybersecurity engagements, construction contract audits, agreed-upon procedures engagements, and technical training. Our professionals currently serve as auditors and consultants for more than 25 counties in the western United States. Many of these counties run federally qualified health centers (FQHCs), housing authorities, landfills, libraries, correctional facilities, environmental services, and parks and recreational facilities.

Single Audit Experience

4,160+
single audits completed
since 1997

35+
years of single audit
experience

Moss Adams is one of the most experienced firms in the United States in conducting audits in accordance with the Single Audit Act and the audit provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (single audit). We've performed single audits since the Single Audit Act was issued in 1985 and have more than 4,160 such audits for tax-exempt entities on record since 1997. We have experience with a variety of grants and contracts.

We've invested significant resources into refining our single audit procedures for increased efficiency and accuracy. Our efforts include specialized training and a sharp focus on compliance issues while tailoring each engagement on the basis of awards, their recipient status, and funding. We'll meet early on to discuss the nature of your federal awards and develop a customized approach and work with you throughout the audit to identify areas of need or improvement.

We've built strong safeguards into our single audit procedures. Each single audit includes a special technical review, conducted by a Moss Adams team member who's independent of your audit team. The review focuses on the most critical audit and reporting decisions that we make. It's designed to provide additional audit quality oversight to an area that continues to be subject to a higher level of external scrutiny. For the County, this means in addition to having your federal compliance audit completed on time, you can feel confident it's been performed correctly. Plus, our involvement goes deeper than just performing federal compliance audits—we're actively involved in the grant regulation process. In fact, Erica Forhan one of our national office partners, is the immediate past chair of the AICPA Governmental Audit Quality Center (GAQC) Executive Committee.

Our professionals have conducted federal compliance audits for many types of organizations and program types. This makes them well-suited to anticipate and solve potential problems and complete these audits in a timely manner.

WHY YOU SHOULD STAY WITH MOSS ADAMS

The County needs a firm that understands your mission, knows your history, has a strong relationship with your audit committee, and, most importantly, has provided services that not only meet minimum audit requirements but exceed your expectations, transcend the audit itself, and provide a variety of extra benefits to you.

For the past eleven years, that firm has been Moss Adams. It's been our privilege and pleasure to work with you, and we hope to continue this great relationship well into the future. Below, we briefly summarize some of the key reasons why we're still an excellent choice for you.

For the Engagement Team You Already Know and Trust

- Your engagement partner is actively engaged in the County's audit process. If you elect to continue with Moss Adams, Ashley will commit to formal quarterly meetings with you to gain insight into your operations, discuss upcoming standards, and learn how to best support the County's needs and timelines. Additionally, while Ashley has been the lead partner of the County for the last two years, she transitioned into her role following the retirement of Jim Lanzarotta. This means you have received a fresh set of eyes in the last three years.
- Your in-charge auditor, Kevin, is deeply committed to serving the County and has significant experience in doing so, being on the engagement for the entirety of the prior contract. Kevin brings historical knowledge to our team that is so critical to an efficient and effective audit.
- Your engagement team is comprised of auditors with a blend of historical knowledge of the County and its operations along with team members that provide a fresh set of eyes at the ground level.

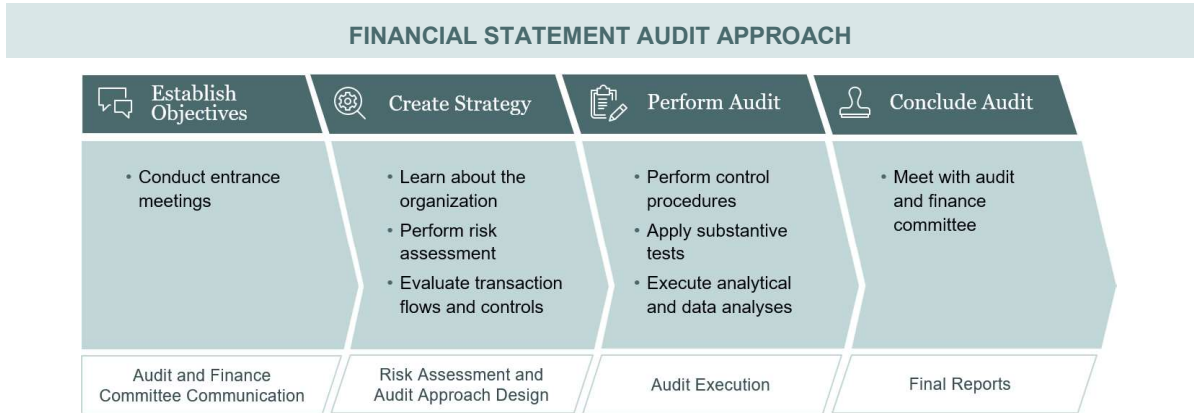
For the Quality Client Service

- You've received extensive proactive communication from us throughout the year.
- Your audit committee is kept in the loop during the audit and throughout the year.
- Key team members have been consistent from year to year.
- Your engagement team consists of extensively trained professionals.
- You receive relevant support when implementing new standards, such as GASB 87, when you need it.

For the Risk-Based Audits with Clear Benefits to Your Organization

- We provide effective quality control and strong client confidentiality safeguards.
- You receive high amounts of partner and senior manager attention. Approximately 25% of your engagement hours is dedicated to high-level (i.e., experienced) professionals.
- The audit plan focuses on your highest-risk areas in order to uncover vulnerabilities.
- You've enjoyed as few disruptions to your daily activities as possible during the audit.

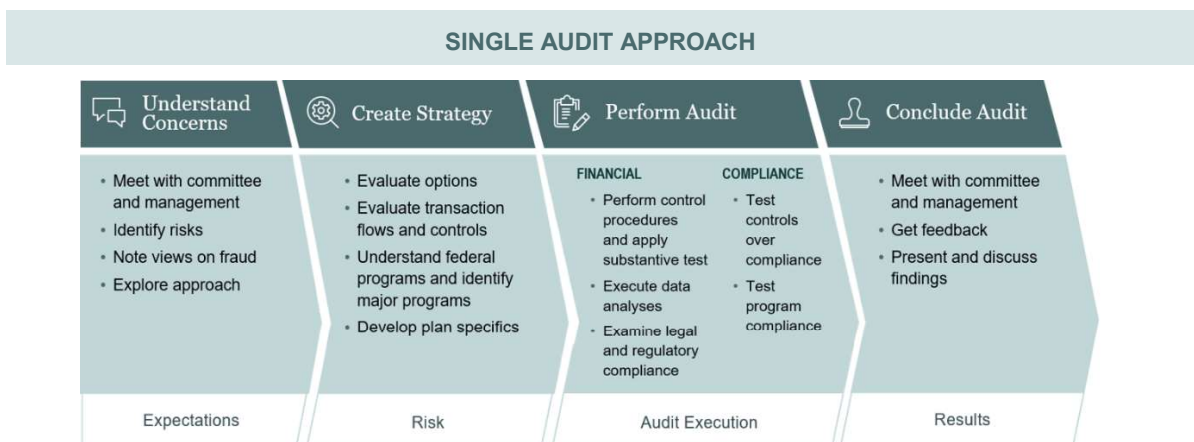
5.3. Scope of Work



The County will benefit from our customized, risk-based audit approach as well as the timely and effective communication and coordination of our audit activities. With dedicated and ongoing involvement from our partners and senior-level professionals, the audit will be planned and executed by an experienced team that understands your industry. During the audit, your Moss Adams engagement leaders, Ashley Osten and Kevin Mullerleile, will review the work in progress and address any issues with management. This reduces time spent on post-audit procedures and wrap-up.

Our emphasis on tailoring an audit to focus on the areas of significant risks allows us to complete the audit in an efficient and effective manner. Our audit will include the following:

- Plan the engagement based on a thorough understanding of your business risks and transactions
- Communicate and coordinate activities with management and the audit committee based on an agreed-upon timeline and working with you if the timeline needs to shift
- Conduct continuous audit procedures to increase efficiency and reduce the burden on your personnel at year-end
- Work with management to resolve any complex accounting or reporting issues as early as possible in the audit process
- Provide recommendations to management for areas of improvement



Given our vast experience in this area and our sizable Government Services Practice, we have a deep understanding of the challenges involved in adhering to grant requirements at all levels: federal, state, and local. We understand federal compliance audit principles and the compliance requirements contained in the Office of Management and Budget (OMB) Compliance Supplement as well as other sources of compliance requirements. We maintain relationships with the Government Accountability Office (GAO), OMB, and several federal and state agency personnel. This allows us to communicate with them directly to determine their specific needs and requirements from the audit process.

Our general audit approach follows the guidelines and framework in Government Auditing Standards (GAS) and the Uniform Guidance for Federal Awards. This approach is risk-based, beginning with the identification of major programs for audit and the related applicable compliance requirements described in the OMB Compliance Supplement, grants, and contract agreements.

5.4. Fees

For our clients, it's about more than the dollars you pay at the end of the day; it's about value. Consider both the tangible and intangible benefits of working with us. You'll get solid and timely deliverables. But more than that, the experience you'll have working with forward-thinking, industry-specialized professionals who work side by side with you to explore new possibilities is where you'll see the value. Invest in your future prosperity and experience a different style of service with us.

Service Description	2023	2024	2025	2026	2027
Financial statement audits for the period ending June 30	\$304,100	\$319,200	\$335,300	\$352,100	\$369,800
Single audits	\$59,700	\$62,800	\$65,900	\$69,300	\$72,800
Newsletters, seminars, and webinars					
Retention of working papers					
Attendance at audit committee meetings			<i>Included</i>		
Management letter					
Communication of internal control matters					
Total not to exceed	\$363,800	\$382,000	\$401,200	\$421,400	\$442,600

Billing Rates

Partner	Senior Manager	Manager	Senior	Staff
\$475	\$350	\$275	\$220	\$180

Detailed Fee Statement

Our proposed fees are based on a presumption that your books and records will be in good condition and your accounting and finance staff will provide reasonable and customary assistance. The estimate is also based on accounting and auditing standards that have been issued as of the date of this proposal submission, which cover a range of issues on an auditor's assessment of risk and required audit documentation. Accounting and auditing standards can and do change, so if future changes are significant enough to warrant it, we'll modify our audit approach, procedures, and scope of work. Before doing so, however, we'll negotiate any adjustment to our fees with you.

Expenses

Our engagement letter will provide an estimate of the expenses for the services to be provided. Direct travel will be billed monthly as incurred. Moss Adams will include a standard 5% administrative and technology fee as part of standard expenses on all engagements. This fee covers certain costs that some firms bill separately, including tax and report processing charges, confirmation fees, filing fees, technology fees, and administrative billable time.

Single Audit

Our fee estimate for the single audit is based on the assumption that the County will have two major programs and the Housing Authority of Clackamas County will have one major federal program. If additional major programs are required to be audited, we estimate the additional cost at \$12,000 per major program per year.

5.5. References

Hear for yourself the unique experience our clients have in working with our firm. We're confident they'll share stories of how we make their lives easier, help them identify and take advantage of rising opportunities, and guide them to increased prosperity.

DESCHUTES COUNTY	Robert Tintle <i>CFO</i>	(541) 388-6559 Robert.Tintle@deschutes.org
MARION COUNTY	Jeff White <i>CFO</i>	(503) 373-4433 JDWhite@co.marion.or.us
MULTNOMAH COUNTY	Cora Bell <i>Deputy CFO</i>	(503) 988-7966 Cora.Bell@multco.us
PORT OF PORTLAND	Bob Burket <i>Controller</i>	(503) 415-6625 Robert.Burket@portofportland.com

5.6. Proposal Certification

RFP #2022-15

Submitted by: **Moss Adams LLP, Washington**

(Must be entity's full legal name, and State of Formation)

Each Proposer must read, complete and submit a copy of this Proposal Certification with their Proposal. Failure to do so may result in rejection of the Proposal. By signature on this Proposal Certification, the undersigned certifies that they are authorized to act on behalf of the Proposer and that under penalty of perjury, the undersigned will comply with the following:

SECTION I. OREGON TAX LAWS: As required in ORS 279B.110(2)(e), the undersigned hereby certifies that, to the best of the undersigned's knowledge, the Proposer is not in violation of any Oregon Tax Laws. For purposes of this certification, "Oregon Tax Laws" means the tax laws of the state or a political subdivision of the state, including ORS 305.620 and ORS chapters 316, 317 and 318. If a contract is executed, this information will be reported to the Internal Revenue Service. Information not matching IRS records could subject Proposer to 24% backup withholding.

SECTION II. NON-DISCRIMINATION: That the Proposer has not and will not discriminate in its employment practices with regard to race, creed, age, religious affiliation, sex, disability, sexual orientation, gender identity, national origin, or any other protected class. Nor has Proposer or will Proposer discriminate against a subcontractor in the awarding of a subcontract because the subcontractor is a disadvantaged business enterprise, a minority-owned business, a woman-owned business, a business that a service-disabled veteran owns or an emerging small business that is certified under ORS 200.055.


SECTION III. CONFLICT OF INTEREST: The undersigned hereby certifies that no elected official, officer, agent or employee of Clackamas County is personally interested, directly or indirectly, in any resulting contract from this RFP, or the compensation to be paid under such contract, and that no representation, statements (oral or in writing), of the County, its elected officials, officers, agents, or employees had induced Proposer to submit this Proposal. In addition, the undersigned hereby certifies that this proposal is made without connection with any person, firm, or corporation submitting a proposal for the same material, and is in all respects fair and without collusion or fraud.

SECTION IV. COMPLIANCE WITH SOLICITATION: The undersigned further agrees and certifies that they:

1. Have read, understand and agree to be bound by and comply with all requirements, instructions, specifications, terms and conditions of the RFP (including any attachments) subject to the exceptions provided on the following page; and
2. Are an authorized representative of the Proposer, that the information provided is true and accurate, and that providing incorrect or incomplete information may be cause for rejection of the Proposal or contract termination; and

3. Will furnish the designated item(s) and/or service(s) in accordance with the RFP and Proposal; and
4. Will use recyclable products to the maximum extent economically feasible in the performance of the contract work set forth in this RFP.

Name: Ashley Osten Date: January 19, 2023

Signature:  Title: Partner

Email: ashley.osten@mossadams.com Telephone: (503) 478-2251

Oregon Business Registry Number: 712938-81 OR CCB # (if applicable): N/A

Business Designation (check one):

Corporation Partnership Sole Proprietorship Non-Profit Limited Liability Company

Resident Quoter, as defined in ORS 279A.120

Non-Resident Quote. Resident State: _____

CONTRACT EXCEPTIONS

This Proposal is contingent execution of a mutually acceptable contract. In addition, pursuant to professional standards and firm practice, we would expect to confirm our understanding of each engagement on an annual basis in the form of an engagement letter outlining the scope of work and obligations/responsibilities specific to that year's audits. With regard to the Personal Services Contract included with the RFP, Moss Adams suggests the following: clarifying invoices and payment terms (Article 1 §4); access and audits focused on information pertaining to fees and expenses charged (Article 2 §1); focusing and clarifying any indemnification provisions (including to protect auditor independence) (Article 2 §7); clarifying notice of insurance change or cancellation goes to primary insured (Article 2 §9); clarifying County ownership of final deliverables and Moss Adams' ownership (and retention) of intellectual property, working papers, works in progress, and general skills and know-how (Article 2 §12); providing for mutual termination rights (Article 2 § 19); clarifying confidentiality, including retention of documents, background checks, breach notice process, and liability (Article 2 §28); and removing terms that are not applicable (Article 2 §§31 and 32, Exhibit B).

We have successfully signed professional services agreements with thousands of clients, including Clackamas County, and we commit to working in good faith to successfully negotiate a mutually agreeable agreement for this engagement on a timely basis should we be awarded this work.

Assurance, tax, and consulting offered through Moss Adams LLP. ISO/IEC 27001 services offered through Cadence Assurance LLC, a Moss Adams company. Investment advisory services offered through Moss Adams Wealth Advisors LLC.

EXHIBIT A
REQUEST FOR PROPOSALS #2022-15
ANNUAL FINANCIAL AUDIT SERVICES
PUBLISHED DECEMBER 5, 2022



REQUEST FOR PROPOSALS #2022-15

**FOR
Annual Financial Audit Services**

BOARD OF COUNTY COMMISSIONERS

**TOOTIE SMITH, Chair
SONYA FISCHER, Commissioner
PAUL SAVAS, Commissioner
MARK SHULL, Commissioner
MARTHA SCHRADER, Commissioner**

**Gary Schmidt
County Administrator**

**Ryan Rice
Contract Analyst**

PROPOSAL CLOSING DATE, TIME AND LOCATION

DATE: January 19, 2023

TIME: 2:00 PM, Pacific Time

PLACE: <https://bidlocker.us/a/clackamascounty/BidLocker>

SCHEDULE

Request for Proposals Issued.....	December 5, 2022
Protest of Specifications Deadline.....	December 12, 2022, 5:00 PM, Pacific Time
Deadline to Submit Clarifying Questions.....	January 12, 2023, 5:00 PM, Pacific Time
Request for Proposals Closing Date and Time	January 19, 2023, 2:00 PM, Pacific Time
Deadline to Submit Protest of Award.....	Seven (7) days from the Intent to Award

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Section 1 – Notice of Request for Proposals
Section 2 – Instructions to Proposers
Section 3 – Scope of Work
Section 4 – Evaluation and Selection Criteria
Section 5 – Proposal Content (Including Proposal Certification)

SECTION 1 NOTICE OF REQUEST FOR PROPOSALS

Notice is hereby given that Clackamas County through its Board of County Commissioners will receive sealed Proposals per specifications until **2:00 PM, January 19, 2023** (“Closing”), to provide Annual Financial Audit Services. No Proposals will be received or considered after that time.

Location of RFP documents: OregonBuys

RFP Documents can be downloaded from the state of Oregon procurement website (“OregonBuys”) at the following address <https://oregonbuys.gov/bsa/view/login/login.xhtml>, Document No. S-C01010-000005101.

Prospective Proposers will need to sign in to download the information and that information will be accumulated for a Plan Holder's List. Prospective Proposers are responsible for obtaining any Addenda, clarifying questions, and Notices of Award from OregonBuys.

Submitting Proposals: Bid Locker

Proposals will only be accepted electronically thru a secure online bid submission service, **Bid Locker**. *Email submissions to Clackamas County email addresses will no longer be accepted.*

- A. Completed proposal documents must arrive electronically via Bid Locker located at <https://bidlocker.us/a/clackamascounty/BidLocker>.
- B. Bid Locker will electronically document the date and time of all submissions. Completed documents must arrive by the deadline indicated in Section 1 or as modified by Addendum. **LATE PROPOSALS WILL NOT BE ACCEPTED.**
- C. Proposers must register and create a profile for their business with Bid Locker in order to submit for this project. It is free to register for Bid Locker.
- D. Proposers with further questions concerning Bid Locker may review the Vendor’s Guide located at <https://www.clackamas.us/how-to-bid-on-county-projects> .

Contact Information

Procurement Process and Technical Questions: Ryan Rice, rrice@clackamas.us

The Board of County Commissioners reserves the right to reject any and all Proposals not in compliance with all prescribed public bidding procedures and requirements, and may reject for good cause any and all Proposals upon the finding that it is in the public interest to do so and to waive any and all informalities in the public interest. In the award of the contract, the Board of County Commissioners will consider the element of time, will accept the Proposal or Proposals which in their estimation will best serve the interests of Clackamas County and will reserve the right to award the contract to the contractor whose Proposal shall be best for the public good.

Clackamas County encourages proposals from Minority, Women, Veteran and Emerging Small Businesses.

SECTION 2 INSTRUCTIONS TO PROPOSERS

Clackamas County (“County”) reserves the right to reject any and all Proposals received as a result of this RFP. County Local Contract Review Board Rules (“LCRB”) govern the procurement process for the County.

2.1 Modification or Withdrawal of Proposal: Any Proposal may be modified or withdrawn at any time prior to the Closing deadline, provided that a written request is received by the County Procurement Division Director, prior to the Closing. The withdrawal of a Proposal will not prejudice the right of a Proposer to submit a new Proposal.

2.2 Requests for Clarification and Requests for Change: Proposers may submit questions regarding the specifications of the RFP. Questions must be received in writing on or before 5:00 p.m. (Pacific Time), on the date indicated in the Schedule, at the Procurement Division address as listed in Section 1 of this RFP. Requests for changes must include the reason for the change and any proposed changes to the requirements. The purpose of this requirement is to permit County to correct, prior to the opening of Proposals, RFP terms or technical requirements that may be unlawful, improvident or which unjustifiably restrict competition. County will consider all requested changes and, if appropriate, amend the RFP. No oral or written instructions or information concerning this RFP from County managers, employees or agents to prospective Proposers shall bind County unless included in an Addendum to the RFP.

2.3 Protests of the RFP/Specifications: Protests must be in accordance with LCRB C-047-0730. Protests of Specifications must be received in writing on or before 5:00 p.m. (Pacific Time), on the date indicated in the Schedule, or within three (3) business days of issuance of any addendum, at the Procurement Division address listed in Section 1 of this RFP. Protests may not be faxed. Protests of the RFP specifications must include the reason for the protest and any proposed changes to the requirements.

2.4 Addenda: If any part of this RFP is changed, an addendum will be provided to Proposers that have provided an address to the Procurement Division for this procurement. It shall be Proposers responsibility to regularly check OregonBuys for any notices, published addenda, or response to clarifying questions.

2.5 Submission of Proposals: Proposals must be submitted in accordance with Section 5. All Proposals shall be legibly written in ink or typed and comply in all regards with the requirements of this RFP. Proposals that include orders or qualifications may be rejected as irregular. All Proposals must include a signature that affirms the Proposer’s intent to be bound by the Proposal (may be on cover letter, on the Proposal, or the Proposal Certification Form) shall be signed. If a Proposal is submitted by a firm or partnership, the name and address of the firm or partnership shall be shown, together with the names and addresses of the members. If the Proposal is submitted by a corporation, it shall be signed in the name of such corporation by an official who is authorized to bind the contractor. The Proposals will be considered by the County to be submitted in confidence and are not subject to public disclosure until the notice of intent to award has been issued.

No late Proposals will be accepted. Proposals submitted after the Closing will be considered late and will be returned unopened. Proposals may not be submitted by telephone or fax.

2.6 Post-Selection Review and Protest of Award: County will name the apparent successful Proposer in a Notice of Intent to Award published on OregonBuys. Identification of the apparent successful Proposer is procedural only and creates no right of the named Proposer to award of the contract. Competing Proposers shall be given seven (7) calendar days from the date on the Notice of Intent to Award to review the file at the Procurement Division office and file a written protest of award, pursuant to LCRB C-047-0740. Any award protest must be in writing and must be delivered by email, hand-delivery or mail to the address for the Procurement Division as listed in Section 1 of this RFP.

Only actual Proposers may protest if they believe they have been adversely affected because the Proposer would be eligible to be awarded the contract in the event the protest is successful. The basis of the written protest must be in accordance with ORS 279B.410 and shall specify the grounds upon which the protest is based. In order to be an adversely affected Proposer with a right to submit a written protest, a Proposer must be next in line for

award, i.e. the protester must claim that all higher rated Proposers are ineligible for award because they are non-responsive or non-responsible.

County will consider any protests received and:

- a. reject all protests and proceed with final evaluation of, and any allowed contract language negotiation with, the apparent successful Proposer and, pending the satisfactory outcome of this final evaluation and negotiation, enter into a contract with the named Proposer; OR
- b. sustain a meritorious protest(s) and reject the apparent successful Proposer as nonresponsive, if such Proposer is unable to demonstrate that its Proposal complied with all material requirements of the solicitation and Oregon public procurement law; thereafter, County may name a new apparent successful Proposer; OR
- c. reject all Proposals and cancel the procurement.

2.7 Acceptance of Contractual Requirements: Failure of the selected Proposer to execute a contract and deliver required insurance certificates within ten (10) calendar days after notification of an award may result in cancellation of the award. This time period may be extended at the option of County.

2.8 Public Records: Proposals are deemed confidential until the “Notice of Intent to Award” letter is issued. This RFP and one copy of each original Proposal received in response to it, together with copies of all documents pertaining to the award of a contract, will be kept and made a part of a file or record which will be open to public inspection. If a Proposal contains any information that is considered a **TRADE SECRET** under ORS 192.345(2), **SUCH INFORMATION MUST BE LISTED ON A SEPARATE SHEET CAPABLE OF SEPARATION FROM THE REMAINING PROPOSAL AND MUST BE CLEARLY MARKED WITH THE FOLLOWING LEGEND:**

“This information constitutes a trade secret under ORS 192.345(2), and shall not be disclosed except in accordance with the Oregon Public Records Law, ORS Chapter 192.”

The Oregon Public Records Law exempts from disclosure only bona fide trade secrets, and the exemption from disclosure applies only “unless the public interest requires disclosure in the particular instance” (ORS 192.345). Therefore, non-disclosure of documents, or any portion of a document submitted as part of a Proposal, may depend upon official or judicial determinations made pursuant to the Public Records Law.

2.9 Investigation of References: County reserves the right to investigate all references in addition to those supplied references and investigate past performance of any Proposer with respect to its successful performance of similar services, its compliance with specifications and contractual obligations, its completion or delivery of a project on schedule, its lawful payment of subcontractors and workers, and any other factor relevant to this RFP. County may postpone the award or the execution of the contract after the announcement of the apparent successful Proposer in order to complete its investigation.

2.10 RFP Proposal Preparation Costs and Other Costs: Proposer costs of developing the Proposal, cost of attendance at an interview (if requested by County), or any other costs are entirely the responsibility of the Proposer, and will not be reimbursed in any manner by County.

2.11 Clarification and Clarity: County reserves the right to seek clarification of each Proposal, or to make an award without further discussion of Proposals received. Therefore, it is important that each Proposal be submitted initially in the most complete, clear, and favorable manner possible.

2.12 Right to Reject Proposals: County reserves the right to reject any or all Proposals or to withdraw any item from the award, if such rejection or withdrawal would be in the public interest, as determined by County.

2.13 Cancellation: County reserves the right to cancel or postpone this RFP at any time or to award no contract.

2.14 Proposal Terms: All Proposals, including any price quotations, will be valid and firm through a period of one hundred and eighty (180) calendar days following the Closing date. County may require an

extension of this firm offer period. Proposers will be required to agree to the longer time frame in order to be further considered in the procurement process.

2.15 Oral Presentations: At County's sole option, Proposers may be required to give an oral presentation of their Proposals to County, a process which would provide an opportunity for the Proposer to clarify or elaborate on the Proposal but will in no material way change Proposer's original Proposal. If the evaluating committee requests presentations, the Procurement Division will schedule the time and location for said presentation. Any costs of participating in such presentations will be borne solely by Proposer and will not be reimbursed by County. **Note:** Oral presentations are at the discretion of the evaluating committee and may not be conducted; therefore, **written Proposals should be complete.**

2.16 Usage: It is the intention of County to utilize the services of the successful Proposer(s) to provide services as outlined in the below Scope of Work.

2.17 Review for Responsiveness: Upon receipt of all Proposals, the Procurement Division or designee will determine the responsiveness of all Proposals before submitting them to the evaluation committee. If a Proposal is incomplete or non-responsive in significant part or in whole, it will be rejected and will not be submitted to the evaluation committee. County reserves the right to determine if an inadvertent error is solely clerical or is a minor informality which may be waived, and then to determine if an error is grounds for disqualifying a Proposal. The Proposer's contact person identified on the Proposal will be notified, identifying the reason(s) the Proposal is non-responsive. One copy of the Proposal will be archived and all others discarded.

2.18 RFP Incorporated into Contract: This RFP will become part of the Contract between County and the selected contractor(s). The contractor(s) will be bound to perform according to the terms of this RFP, their Proposal(s), and the terms of the Sample Contract.

2.19 Communication Blackout Period: Except as called for in this RFP, Proposers may not communicate with members of the Evaluation Committee or other County employees or representatives about the RFP during the procurement process until the apparent successful Proposer is selected, and all protests, if any, have been resolved. Communication in violation of this restriction may result in rejection of a Proposer.

2.20 Prohibition on Commissions and Subcontractors: County will contract directly with persons/entities capable of performing the requirements of this RFP. Contractors must be represented directly. Participation by brokers or commissioned agents will not be allowed during the Proposal process. Contractor shall not use subcontractors to perform the Work unless specifically pre-authorized in writing to do so by the County. Contractor represents that any employees assigned to perform the Work, and any authorized subcontractors performing the Work, are fully qualified to perform the tasks assigned to them, and shall perform the Work in a competent and professional manner. Contractor shall not be permitted to add on any fee or charge for subcontractor Work. Contractor shall provide, if requested, any documents relating to subcontractor's qualifications to perform required Work.

2.21 Ownership of Proposals: All Proposals in response to this RFP are the sole property of County, and subject to the provisions of ORS 192.410-192.505 (Public Records Act).

2.22 Clerical Errors in Awards: County reserves the right to correct inaccurate awards resulting from its clerical errors.

2.23 Rejection of Qualified Proposals: Proposals may be rejected in whole or in part if they attempt to limit or modify any of the terms, conditions, or specifications of the RFP or the Sample Contract.

2.24 Collusion: By responding, the Proposer states that the Proposal is not made in connection with any competing Proposer submitting a separate response to the RFP, and is in all aspects fair and without collusion or fraud. Proposer also certifies that no officer, agent, elected official, or employee of County has a pecuniary interest in this Proposal.

2.25 Evaluation Committee: Proposals will be evaluated by a committee consisting of representatives from County and potentially external representatives. County reserves the right to modify the Evaluation Committee make-up in its sole discretion.

2.26 Commencement of Work: The contractor shall commence no work until all insurance requirements have been met, the Protest of Awards deadline has been passed, any protest have been decided, a contract has been fully executed, and a Notice to Proceed has been issued by County.

2.27 Best and Final Offer: County may request best and final offers from those Proposers determined by County to be reasonably viable for contract award. However, County reserves the right to award a contract on the basis of initial Proposal received. Therefore, each Proposal should contain the Proposer's best terms from a price and technical standpoint. Following evaluation of the best and final offers, County may select for final contract negotiations/execution the offers that are most advantageous to County, considering cost and the evaluation criteria in this RFP.

2.28 Nondiscrimination: The successful Proposer agrees that, in performing the work called for by this RFP and in securing and supplying materials, contractor will not discriminate against any person on the basis of race, color, religious creed, political ideas, sex, age, marital status, sexual orientation, gender identity, veteran status, physical or mental handicap, national origin or ancestry, or any other class protected by applicable law.

SECTION 3 SCOPE OF WORK

3.1. INTRODUCTION

Clackamas County is seeking proposals from qualified independent public accounting firms with proven experience in auditing Oregon municipal governments. The County proposes to engage a single firm to audit the basic financial statements and provide other auditing and technical services to issue the County's Annual Comprehensive Financial Report and audits of its component units. The County also requires an audit of Federal awards as required by 2 CFR, Part 200, Subpart F.

Please direct all Technical/Specifications or Procurement Process Questions to the indicated representative referenced in the Notice of Request for Proposals and note the communication restriction outlined in Section 2.19.

3.2 BACKGROUND

The County consists of the General County, and its component units (blended) of government, listed as follows: Clackamas County Development Agency, an urban renewal agency; North Clackamas Park and Recreation District; Water Environment Services, a sanitary sewer district; Housing Authority of Clackamas County; Library District of Clackamas County, Clackamas County Extension and 4-H District, Clackamas County Service District No. 5, a street lighting district; and Clackamas County Enhanced Law Enforcement District. Separate audits of these entities are required by law and will be provided by the audit firm selected for this contract.

The CPA firm Moss Adams LLP has been the County's auditor since the fiscal year beginning after June 30, 2011 and has issued unqualified opinions on the County's financial statements in all subsequent years. Moss Adams LLP was engaged to perform the County's audit for the year ended June 30, 2022.

The County operates under the governance of a five member board of county commissioners, with 21 departments and 2,406 FTEs. For fiscal year 2022-2023, the County, with its component units, had a combined proposed budget of \$1,646,911,717. The General County proposed budget was \$1,164,620,438, with Contingencies of \$101,920,432 and Reserves of \$95,953,008. Clackamas County's budget can be found on line at: <https://www.clackamas.us/budget>.

Clackamas County, Oregon, as a financial and economic unit, is presented in financial statements comprising various funds and component units. Complete audited financial statements for the County, audited component unit reports and the Single audit are available on line at the web address: <http://www.clackamas.us/finance/financearchive.html>

3.3. SCOPE OF WORK

3.3.1. Scope of Audit Services

Audit services will include the following:

- The financial statements will be prepared to conform with generally accepted accounting principles (GAAP) of the United States of America and are to be in full compliance with the pronouncements of the Governmental Accounting Standards Board (GASB).
- Audits of the County's Annual Comprehensive Financial Report (ACFR) and its component units shall be made in accordance with auditing standards generally accepted in the United States of America, the Governmental Auditing Standards issued by the Comptroller General of the United States, and the Minimum Standards for Audits of Oregon Municipal Corporations. The auditor's opinion will be directed toward the fairness of presentation of the financial statements in

accordance with GAAP. The auditor will also provide compliance reports as required under Federal and State laws.

- "Single Audits" covering the County's federal awards in accordance with the U. S. Office of Management and Budget (OMB) Title 2 CFR, Part 200, Subpart F, and related necessary reports pertaining to the County's internal control, compliance with applicable laws, regulations, grants and contracts, and the Schedule of Expenditures of Federal Awards.
- Management recommendations letters issued will be submitted annually for each audit and presented to the Audit Committee. The letters shall include any findings, observations, opinions, comments or recommendations relating to internal control, accounting systems, data processing, compliance with laws, rules, and regulations or any other matters that come to the attention of the independent auditor during the course of the audit.
- The County has been awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for twenty-eight years through the fiscal year ended June 30, 2020. This affirms that the County's financial report not only complies with generally accepted accounting principles and applicable legal requirements but is also easy to read, efficiently organized and conforms to the award program standards. The County intends to annually submit its ACFR to the GFOA Certification program and to continue to receive the award. The County may require assistance from the Contractor relating to presentation or disclosure issues.
- IT review and recommendations letter of the County's technology environment will be submitted to management prior to the start of final audit fieldwork. The letter will include any findings, observations, and recommendations based on the review of the County's information systems and enterprise software.
- Contractor shall provide Auditee's staff up to eight (8) CPE credits of education and training each year that are accepted and approved by the Oregon Board of Accountancy.
- Contractor shall provide provisions for dealing with extraordinary circumstances discovered during the audit that may require an expansion of audit work beyond that in the audit plan. Additionally, the audit firm may be requested to perform special projects for the County or its component units during the year. Because of variations in the demand for additional services, such work will be contracted for, provided, and billed separately to the County on an hourly basis.

Planning Requirements:

The scope of each audit should be planned so as to preclude the necessity for exceptions arising from scope limitations and should be sufficient to enable the auditor to issue management letters. The scope of the audits, as detailed in a formal audit plan, will be reviewed and approved by the County's Finance Director or designee in coordination with appropriate County component units and ancillary agency personnel.

Reporting Requirements:

The reports are required as of the dates specified in the Timeline outlined below. Electronic versions in PDF format are to be made available upon issuance. These PDF documents must be created in a format that includes a linked table of contents and is word searchable.

Project Management:

The County Finance Director or designee shall be copied on all correspondence and included in all meetings between the Contractor and County personnel. Entrance conferences shall be held to discuss timelines, planning, and fieldwork. The County Finance Director or designee will require weekly progress meetings with the audit team in-charge and manager during the interim and fieldwork stages of the audits. Meetings during the planning, completion and reporting phases of the audits will be scheduled on an as-needed basis as determined by the Contractor and County. Exit conferences will be held with key audit firm personnel and County management at a mutually agreeable date. Audit firm management is requested to be present at any meetings of the Board of County Commissioners, Audit Committee, and other governing bodies when matters regarding the audit or related reports are discussed. Meetings with

individual Commissioners, the County Administrator, or other County managers may also be requested. Auditors will have access to County staff as required to perform audit functions. Arrangements should be made through the County Finance Director or designee.

3.3.2. Work Schedule/Timeline:

The Contractor will commence the audit at a mutually agreeable date as determined during the entrance conference to discuss timing between the Contractor, County Finance Director or designee, and appropriate County staff prior to formalizing the Contract. County Management's scheduling preference of the work to be performed per the contract is the following:

- Detailed audit plan due to the County Finance Director or designee for review no later than 21 days after contract execution date.
- Two to three weeks of interim financial statement fieldwork to include preliminary planning, analytical reviews, internal control and transaction cycle testing, auditing the County's debt transaction cycle and the County, and component unit's budget processes completed no later than June 30th.
- Provided by Client document request to be submitted to the County no later than August 1st.
- Audits of the Enhanced Law Enforcement Service District, Clackamas County Services District No. 5, Library District of Clackamas County, and Clackamas County Extension and 4-H Service District, plus required supporting reports and letters to management completed no later than September 30th.
- Audits of the Clackamas County Clackamas County Development Agency, North Clackamas Park and Recreation District, and Water Environment Services plus required supporting reports and letters to management completed no later than November 15. Audits of the Clackamas County Housing Authority plus required supporting reports and letters to management to be completed no later than November 30th.
- Four to six weeks of fieldwork for the County's financial statement audit and the single audit to begin after October 1st and be completed no later than November 30th.
- Issuance of the County ACFR and Single Audit plus required supporting reports and letters to management by December 15th.

Unforeseen circumstances or delays which appear as if they will interfere with meeting the County's deadlines shall be brought to the County's attention prior to that deadline. The circumstances shall be discussed with the County Finance Director or designee and the Audit Committee upon request so that the overall timeline for the final review of the ACFR will be met.

All of the subject entities audited financial statements are required by law to be submitted to the Secretary of State no later than December 31 after the June 30 fiscal year end.

Work Performed by the County

The County is responsible for closing the books, preparing trial balances, reconciling bank accounts, and performing other management functions. The following list of audit workpapers and supporting schedules will be prepared by Finance and Treasurer Staff:

- Accounts Payable, including Salaries & Wages, Taxes, and Accrued
- Cash and Investments
- Capital Assets
- Compensated Absences
- Debt including, bonds, notes payable, leases payable
- Unearned Revenues
- Fund Balances
- Interfund Due To / Due From
- OPEB Liability
- Other Assets

- Payroll / PERS
- Prepaid Expenses
- Pollution Remediation Liability
- Receivables, including Property Taxes, Accounts, Assessments, and Grants
- Restricted Assets
- Risk Management / Insurance (IBNR)
- Self-insurance Claims
- Notes and loans Receivable
- Property held for sale
- Schedule of Federal Awards
- GASB 68 and 74/75, Financial Reporting for Pensions
- GASB 87 Lease Accounting
- GASB 96 Subscription-Based Information Technology Arrangements (SBITAs)

Audit Documentation and Retention

All audit documentation, workpapers and reports must be retained, including account rollups supporting ACFR reported balances, at the auditor's expense, for a minimum of three years, unless the firm is notified in writing by Clackamas County government of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees: such as authorized representatives of the cognizant Federal audit agency, the U. S. General Accounting Office, and the Oregon Audits Division.

Matter of Public Record

Reports covering examinations of financial statements and compliance with grant programs will be a matter of public record. The audited financial statements may appear in all official statements or other documents covering the sale of County securities.

3.3.3. Term of Contract:

The term of the contract shall be from the effective date through **April 30, 2027**, with the option for two (2) additional two (2) year renewals thereafter subject to the mutual agreement of the parties.

Rates may increase annually by CPI, but in no year shall be greater than a 5% increase.

Unless otherwise specified, Contractor shall submit monthly invoices for Work performed. Payments shall be made to Contractor following the County's review and approval of invoices submitted by Contractor. Contractor shall not submit invoices for and the County will not pay any amount in excess of the maximum compensation amount set forth above. If this maximum compensation amount is increased by amendment of this Contract, the amendment must be fully effective before Contractor performs Work subject to the amendment. The billings shall also include the total amount billed to date by Contractor prior to the current invoice.

Invoices shall describe all Work performed with particularity, by whom it was performed, and shall itemize and explain all expenses for which reimbursement is claimed. The billings shall also include the total amount billed to date by Contractor prior to the current invoice.

3.3.4 Sample Contract: Submission of a Proposal in response to this RFP indicates Proposer's willingness to enter into a contract containing substantially the same terms (including insurance requirements) of the sample contract identified below. No action or response to the sample contract is required under this RFP. Any objections to the sample contract terms should be raised in accordance with Paragraphs 2.2 or 2.3 of this RFP, pertaining to requests for clarification or change or protest of the RFP/specifications, and as otherwise provided for in this RFP. This RFP and all supplemental information in response to this RFP will be a binding part of the final contract.

The applicable Sample Personal Services Contract, for this RFP can be found at <https://www.clackamas.us/finance/terms.html>.

Personal Services Contract (unless checked, item does not apply)

The following paragraphs of the Professional Services Contract will be applicable:

- Article I, Paragraph 5 – Travel and Other Expense is Authorized
- Article II, Paragraph 28 – Confidentiality
- Article II, Paragraph 29 – Criminal Background Check Requirements
- Article II, Paragraph 30 – Key Persons
- Article II, Paragraph 31 – Cooperative Contracting
- Article II, Paragraph 32 – Federal Contracting Requirements
- Exhibit A – On-Call Provision

The following insurance requirements will be applicable:

- Commercial General Liability: combined single limit, or the equivalent, of not less than \$1,000,000 per occurrence, with an annual aggregate limit of \$2,000,000 for Bodily Injury and Property Damage.
- Professional Liability: combined single limit, or the equivalent, of not less than \$1,000,000 per occurrence, with an annual aggregate limit of \$2,000,000 for damages caused by error, omission or negligent acts.
- Automobile Liability: combined single limit, or the equivalent, of not less than \$1,000,000 per occurrence for Bodily Injury and Property Damage.

**SECTION 4
EVALUATION PROCEDURE**

4.1 An evaluation committee will review all Proposals that are initially deemed responsive and they shall rank the Proposals in accordance with the below criteria. The evaluation committee may recommend an award based solely on the written responses or may request Proposal interviews/presentations. Interviews/presentations, if deemed beneficial by the evaluation committee, will consist of the highest scoring Proposers. The invited Proposers will be notified of the time, place, and format of the interview/presentation. Based on the interview/presentation, the evaluation committee may revise their scoring.

Written Proposals must be complete and no additions, deletions, or substitutions will be permitted during the interview/presentation (if any). The evaluation committee will recommend award of a contract to the final County decision maker based on the highest scoring Proposal. The County decision maker reserves the right to accept the recommendation, award to a different Proposer, or reject all Proposals and cancel the RFP.

Proposers are not permitted to directly communicate with any member of the evaluation committee during the evaluation process. All communication will be facilitated through the Procurement representative.

4.2 Evaluation Criteria

<u>Category</u>	<u>Points available:</u>
Proposer’s General Background and Qualifications	0-30
Scope of Work	0-45
Fees	0-25
Available points	0-100

4.3 Once a selection has been made, the County will enter into contract negotiations. During negotiation, the County may require any additional information it deems necessary to clarify the approach and understanding of the requested services. Any changes agreed upon during contract negotiations will become part of the final contract. The negotiations will identify a level of work and associated fee that best represents the efforts required. If the County is unable to come to terms with the highest scoring Proposer, discussions shall be terminated and negotiations will begin with the next highest scoring Proposer. If the resulting contract contemplates multiple phases and the County deems it is in its interest to not authorize any particular phase, it reserves the right to return to this solicitation and commence negotiations with the next highest ranked Proposer to complete the remaining phases.

SECTION 5 PROPOSAL CONTENTS

5.1. Vendors must observe submission instructions and be advised as follows:

5.1.1. Proposals will only be accepted electronically thru Equity Hub's Bid Locker. Email submissions to Clackamas County email addresses will no longer be accepted.

5.1.2. Completed proposal documents must arrive electronically via Equity Hub's Bid Locker located at <https://bidlocker.us/a/clackamascounty/BidLocker>.

5.1.3. County reserves the right to solicit additional information or Proposal clarification from the vendors, or any one vendor, should the County deem such information necessary.

5.1.4. Proposal may not exceed a total of **10 pages** (single-sided), inclusive of all exhibits, attachments, title pages, pages separations, table of contents, or other information. The Proposal Certification Page will NOT count towards the final page count.

Provide the following information in the order in which it appears below:

5.2. Proposer's General Background and Qualifications:

- Description of the firm.
- Credentials/experience of key individuals that would be assigned to this project.
- Description of providing similar services to public entities of similar size within the past five (5) years.
- Description of what distinguishes the firm from other firms performing a similar service.

5.3. Scope of Work

- Description of the firm's ability to meet the requirements in Section 3.

5.4. Fees

Fees should be on a time and material with a not to exceed fee basis. Fees should be sufficiently descriptive to facilitate acceptance of a Proposal. List the not-to-exceed amount you propose for the service. Fees and fee schedules should outline all estimated expenses, hourly rates for all assigned individuals, and other reimbursable expenses.

5.5. References

Provide at least three (3) references from clients your firm has served similar to the County in the past three (3) years, including one client that has newly engaged the firm in the past thirty-six (36) months and one (1) long-term client. Provide the name, address, email, and phone number of the references. Please note the required three references may not be from County staff, but additional references may be supplied.

5.6. Completed Proposal Certification (see the below form)

Exhibit B
Vendor Proposal



OPPORTUNITY RISING

AUDIT SERVICES PROPOSAL FOR

CLACKAMAS COUNTY

REQUEST FOR PROPOSALS #2022-15

Ashley Osten, Partner

Amanda McCleary-Moore, Partner

Kevin Mullerleile, Senior Manager

Moss Adams LLP
805 SW Broadway, Suite 1400
Portland, OR 97205
(503) 242-1447



Dear Ryan:

Thank you for the opportunity to present this proposal for audit services to Clackamas County (the County) in response to your request for proposal (RFP). Our firm and proposed engagement team are properly licensed to perform such services in Oregon and will be dedicated to performing all the RFP's outlined work within the time frame established by the County. Although differences between firms can be hard to discern, we believe the following identifies us as the best choice to continue to serve the County:

- **A win-win, quality relationship.** First and foremost, you'll continue to be an important and high-priority client to our firm. Moss Adams will continue to approach our relationship with you with integrity, trust, and open communication. Our goal is to continue to add value to your government organization. We'll be advisors who provide insight and reliable solutions to your team. Throughout the process, we'll consistently look to improve efficiencies, increase quality control, and keep fees as low as we can. In return, we ask the County for open feedback regarding our performance.
- **Experience with governmental and municipal engagements.** With over 300 government clients firmwide, we already understand municipalities, governments, and how organizations like the County operate. Our dedicated focus and involvement in your industry means we understand the issues unique to municipalities like the County.
- **Deep bench of government-specialized accountants.** We have a team of over 320 professionals firmwide, with more than 50 in Oregon, who specialize in serving government and tax-exempt entities. You can feel confident about the success of your audit and our ability to make sure appropriately trained and government-experienced professionals, from partners to the senior and staff levels, will always be available for your engagement.

January 19, 2023

Ryan Rice
Procurement

Clackamas County
2051 Kaen Road
Oregon City, OR 97045

We commit to continuing our long-term relationship with the County and aim to retain you as a satisfied client of Moss Adams. We're enthusiastic about the opportunity to serve you and appreciate your consideration of our firm.

Sincerely,

Handwritten signature of Ashley Osten in black ink.

Ashley Osten
Partner
(503) 478-2251
ashley.osten@mossadams.com

Handwritten signature of Amanda McCleary-Moore in black ink.

Amanda McCleary-Moore
Partner
(541) 732-3865
amanda.mccleary-moore@mossadams.com

Handwritten signature of Kevin Mullerleile in black ink.

Kevin Mullerleile
Senior Manager
(541) 225-6022
kevin.mullerleile@mossadams.com

5.2. Proposer’s Background and Qualifications

ABOUT MOSS ADAMS



Moss Adams is a fully integrated professional services firm dedicated to growing, managing, and protecting prosperity. With over 3,800 professionals across more than 30 locations in the market capitals of the West and beyond, we work with the world’s most innovative, dynamic, and promising clients and markets. Through a full spectrum of accounting, consulting, and wealth management services, we bring the deep industry specialization and inspired thinking our mid-market clients seek.

Since we put down roots in the Pacific Northwest more than 100 years ago, we’ve steadily expanded to serve clients not only in the West, but also across the nation and globally. Our full range of services includes accounting (assurance and tax), consulting (IT, strategy & operations, transactions, and specialty), as well as individual and institutional wealth management.

Moss Adams is one of the 15 largest US accounting and consulting firms and a founding member of Praxity, a global alliance of independent accounting firms providing clients with local expertise in the major markets of North America, South America, Europe, and Asia.

Full-Service Capabilities

We offer a full range of services and specializations that span accounting, consulting, and wealth management to suit your specific needs.



CREDENTIALS/EXPERIENCE OF KEY TEAM MEMBERS

Working with the right team of professionals makes all the difference to your engagement. The team members we've thoughtfully selected to meet your specific needs have years of relevant experience. But more than that, you'll find they bring an optimistic perspective focused on helping you explore and embrace emerging opportunity. Your Moss Adams team will personally engage with your team and bring a new level of energy and enterprise to your engagement.

Ashley Osten, CPA, Partner



Ashley has practiced public accounting since 2005 and focuses entirely on serving a wide variety of state and local governments and not-for-profit organizations. She provides accounting, auditing, and consulting services to these organizations, which includes conducting audits in accordance with Government Auditing Standards and the Single Audit Act. She serves as chair of the group's technical committee and is currently on the special review committee for the GFOA certificate program.

Ashley is a regular speaker at the Oregon GFOA spring and fall conferences and has taught the Government Auditing and Accounting Seminar for the Oregon Society of CPAs. She also facilitates several webinars each year that are hosted by Moss Adams for continuing professional education for interested clients and prospects.

Finally, Ashley is a member of the National team dedicated to supporting inclusion & diversity efforts, specifically focusing on supporting and championing women. She also collaborates with other leaders in the firm to continue pushing forward our goals surrounding business resource groups (BRGs).

Amanda McCleary-Moore, CPA, Partner



Amanda has practiced public accounting since 2000 and focuses on serving clients in the government and not-for-profit industries. She provides a range of services to her tax-exempt clients and leads the not-for-profit and government group in the firm's Medford office. She's a member of the firm's GASB No. 68 and No. 75 implementation teams responsible for developing tools for auditors and clients. Additionally, Amanda is on the special review committee for the GFOA certificate program.

Kevin Mullerleile, CPA, Senior Manager




Kevin has practiced public accounting since 1998. His experience includes working with entities such as charities, cities, counties, ports, public colleges and universities, research organizations, state agencies, and other special-purpose districts. Kevin has significant experience in reviewing annual comprehensive financial reports as well as conducting governmental audits in accordance with Government Auditing Standards and OMB's Uniform Guidance.

Kevin Mullerleile, CPA, Senior Manager

Kevin currently chairs the OSCP Government Accounting and Auditing Strategic Committee. He routinely speaks at the Oregon Government Finance Officers Association annual conference, as well as other events. Kevin has volunteered at numerous not-for-profits in Lane County, and is a past treasurer of Pioneer Spirit Habitat for Humanity.

SIMILAR SERVICES PROVIDED TO OTHER PUBLIC ENTITIES

Our Government Practice

 <p>109 years in business & largest firm headquartered in the West</p>	 <p>4,160+ single audits performed since 1997</p>	 <p>320+ professionals dedicated to higher education, government, and not-for-profit clients</p>
	 <p>300+ government entities served</p>	 <p>1,800+ audits of government pension, health, and other employee benefit plans and trusts annually</p>

We recognize government organizations are accountable to many different constituencies—oversight agencies, audit committees, elected officials, taxpayers—all with different expectations and demands. That’s why we commit significant personnel and resources to our Government Services Practice, building technical expertise in all areas of government. We have several experienced partners and senior managers who lead audit engagements for over 300 government entities including state agencies; cities and counties; public colleges and universities; special purpose governments including ports, utility districts, and transit agencies; public retirement funds; and others.

Below is detailed information about our government experience:

Service	Our Experience
Single Audits	Our firm has conducted over 4,160 single audits since 1997, and we perform single audits for almost all our government attest clients.
GFOA Certificate of Excellence in Financial Reporting Program	We’ve assisted each of our clients that participate in the Annual Comprehensive Financial Report (ACFR) program, including the City of Albuquerque, New Mexico; City of El Paso, Texas; City of Portland, Oregon; Port of Seattle (Sea-Tac International Airport), Washington; Jackson County, Oregon; Josephine County, Oregon; City of Grants Pass, Oregon; Ashland Parks and Recreation, Oregon; City of Bend, Oregon; Lane County, Oregon; City of Tigard, Oregon; Marion County, Oregon; and Clackamas County, Oregon. Two of the partners on your engagement team serve as GFOA technical reviewers.
Implementation of Governmental Accounting Standards Board (GASB) Pronouncements	As a result of our extensive involvement with GASB working groups and committees, we keep up with the latest accounting standards and help many of our clients with implementation.

Experience with Counties

Our firm has not only an extensive Government Services Practice, but also deep experience specific to counties. The majority of the counties we work with are running on tight budgets and challenged to find innovative ways to reduce costs, while maintaining the service levels their constituents expect.

You'll work with a team that understands and specializes in counties like yours. With a blend of creativity and experience, we'll offer new possible ways for the County to reduce risk, gain efficiency, and take advantage of unique opportunities as they develop.

The depth of our practice means we understand the issues you face today and can provide the specialized services you need now and in the future—such as single audits; accounting for complex investment transactions; benefit plan audits; performance audits; IT hardware, software, and cybersecurity evaluations; fraud investigations; and forensic accounting. All of this gives us the deep resources necessary to not only address governmental accounting and tax-exempt bond issues but also provide the holistic services governments need to thrive.

Moss Adams audits counties throughout Arizona, California, New Mexico, Oregon, Texas, and Washington. In addition to performing audits, we also provide consulting and other services such as IT consulting including system conversion assistance, data security audits, and cybersecurity engagements, construction contract audits, agreed-upon procedures engagements, and technical training. Our professionals currently serve as auditors and consultants for more than 25 counties in the western United States. Many of these counties run federally qualified health centers (FQHCs), housing authorities, landfills, libraries, correctional facilities, environmental services, and parks and recreational facilities.

Single Audit Experience

4,160+
single audits completed
since 1997

35+
years of single audit
experience

Moss Adams is one of the most experienced firms in the United States in conducting audits in accordance with the Single Audit Act and the audit provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (single audit). We've performed single audits since the Single Audit Act was issued in 1985 and have more than 4,160 such audits for tax-exempt entities on record since 1997. We have experience with a variety of grants and contracts.

We've invested significant resources into refining our single audit procedures for increased efficiency and accuracy. Our efforts include specialized training and a sharp focus on compliance issues while tailoring each engagement on the basis of awards, their recipient status, and funding. We'll meet early on to discuss the nature of your federal awards and develop a customized approach and work with you throughout the audit to identify areas of need or improvement.

We've built strong safeguards into our single audit procedures. Each single audit includes a special technical review, conducted by a Moss Adams team member who's independent of your audit team. The review focuses on the most critical audit and reporting decisions that we make. It's designed to provide additional audit quality oversight to an area that continues to be subject to a higher level of external scrutiny. For the County, this means in addition to having your federal compliance audit completed on time, you can feel confident it's been performed correctly. Plus, our involvement goes deeper than just performing federal compliance audits—we're actively involved in the grant regulation process. In fact, Erica Forhan one of our national office partners, is the immediate past chair of the AICPA Governmental Audit Quality Center (GAQC) Executive Committee.

Our professionals have conducted federal compliance audits for many types of organizations and program types. This makes them well-suited to anticipate and solve potential problems and complete these audits in a timely manner.

WHY YOU SHOULD STAY WITH MOSS ADAMS

The County needs a firm that understands your mission, knows your history, has a strong relationship with your audit committee, and, most importantly, has provided services that not only meet minimum audit requirements but exceed your expectations, transcend the audit itself, and provide a variety of extra benefits to you.

For the past eleven years, that firm has been Moss Adams. It's been our privilege and pleasure to work with you, and we hope to continue this great relationship well into the future. Below, we briefly summarize some of the key reasons why we're still an excellent choice for you.

For the Engagement Team You Already Know and Trust

- Your engagement partner is actively engaged in the County's audit process. If you elect to continue with Moss Adams, Ashley will commit to formal quarterly meetings with you to gain insight into your operations, discuss upcoming standards, and learn how to best support the County's needs and timelines. Additionally, while Ashley has been the lead partner of the County for the last two years, she transitioned into her role following the retirement of Jim Lanzarotta. This means you have received a fresh set of eyes in the last three years.
- Your in-charge auditor, Kevin, is deeply committed to serving the County and has significant experience in doing so, being on the engagement for the entirety of the prior contract. Kevin brings historical knowledge to our team that is so critical to an efficient and effective audit.
- Your engagement team is comprised of auditors with a blend of historical knowledge of the County and its operations along with team members that provide a fresh set of eyes at the ground level.

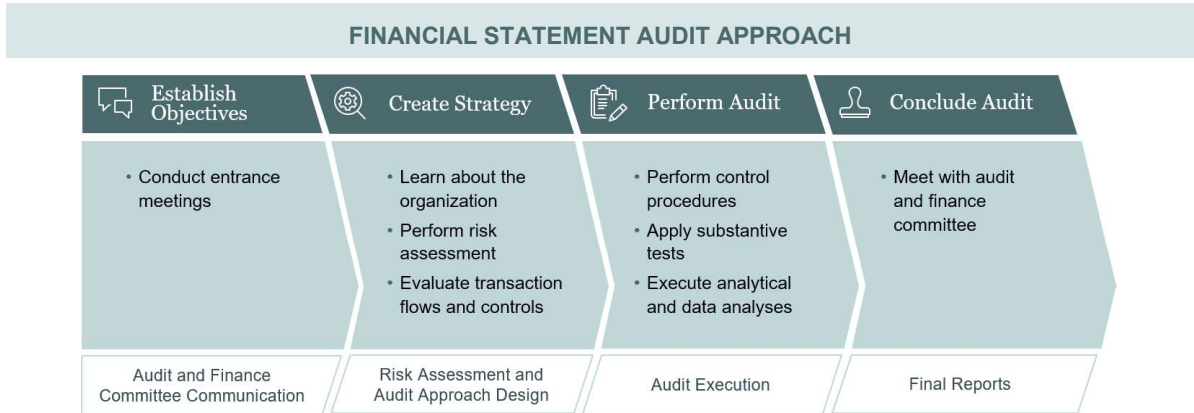
For the Quality Client Service

- You've received extensive proactive communication from us throughout the year.
- Your audit committee is kept in the loop during the audit and throughout the year.
- Key team members have been consistent from year to year.
- Your engagement team consists of extensively trained professionals.
- You receive relevant support when implementing new standards, such as GASB 87, when you need it.

For the Risk-Based Audits with Clear Benefits to Your Organization

- We provide effective quality control and strong client confidentiality safeguards.
- You receive high amounts of partner and senior manager attention. Approximately 25% of your engagement hours is dedicated to high-level (i.e., experienced) professionals.
- The audit plan focuses on your highest-risk areas in order to uncover vulnerabilities.
- You've enjoyed as few disruptions to your daily activities as possible during the audit.

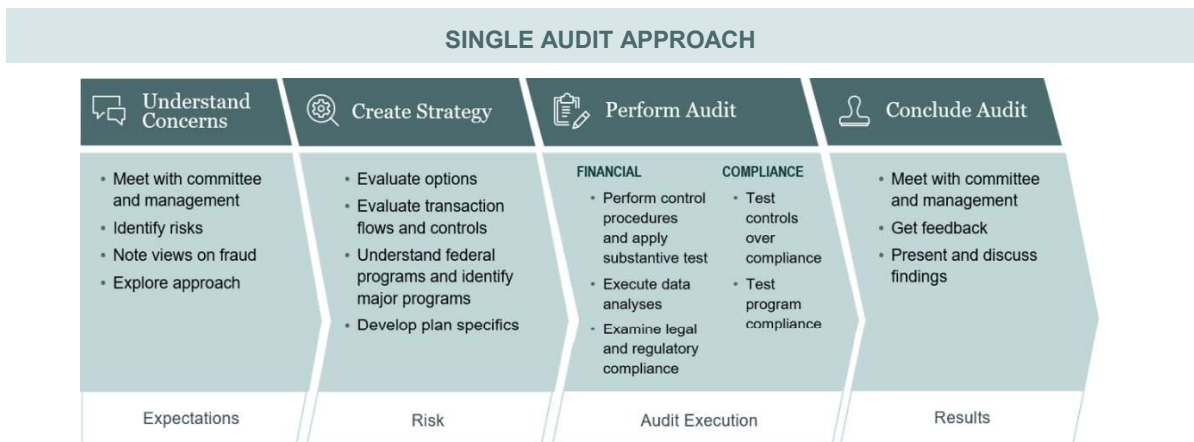
5.3. Scope of Work



The County will benefit from our customized, risk-based audit approach as well as the timely and effective communication and coordination of our audit activities. With dedicated and ongoing involvement from our partners and senior-level professionals, the audit will be planned and executed by an experienced team that understands your industry. During the audit, your Moss Adams engagement leaders, Ashley Osten and Kevin Mullerleile, will review the work in progress and address any issues with management. This reduces time spent on post-audit procedures and wrap-up.

Our emphasis on tailoring an audit to focus on the areas of significant risks allows us to complete the audit in an efficient and effective manner. Our audit will include the following:

- Plan the engagement based on a thorough understanding of your business risks and transactions
- Communicate and coordinate activities with management and the audit committee based on an agreed-upon timeline and working with you if the timeline needs to shift
- Conduct continuous audit procedures to increase efficiency and reduce the burden on your personnel at year-end
- Work with management to resolve any complex accounting or reporting issues as early as possible in the audit process
- Provide recommendations to management for areas of improvement



Given our vast experience in this area and our sizable Government Services Practice, we have a deep understanding of the challenges involved in adhering to grant requirements at all levels: federal, state, and local. We understand federal compliance audit principles and the compliance requirements contained in the Office of Management and Budget (OMB) Compliance Supplement as well as other sources of compliance requirements. We maintain relationships with the Government Accountability Office (GAO), OMB, and several federal and state agency personnel. This allows us to communicate with them directly to determine their specific needs and requirements from the audit process.

Our general audit approach follows the guidelines and framework in Government Auditing Standards (GAS) and the Uniform Guidance for Federal Awards. This approach is risk-based, beginning with the identification of major programs for audit and the related applicable compliance requirements described in the OMB Compliance Supplement, grants, and contract agreements.

5.4. Fees

For our clients, it's about more than the dollars you pay at the end of the day; it's about value. Consider both the tangible and intangible benefits of working with us. You'll get solid and timely deliverables. But more than that, the experience you'll have working with forward-thinking, industry-specialized professionals who work side by side with you to explore new possibilities is where you'll see the value. Invest in your future prosperity and experience a different style of service with us.

Service Description	2023	2024	2025	2026	2027
Financial statement audits for the period ending June 30	\$304,100	\$319,200	\$335,300	\$352,100	\$369,800
Single audits	\$59,700	\$62,800	\$65,900	\$69,300	\$72,800
Newsletters, seminars, and webinars					
Retention of working papers					
Attendance at audit committee meetings			<i>Included</i>		
Management letter					
Communication of internal control matters					
Total not to exceed	\$363,800	\$382,000	\$401,200	\$421,400	\$442,600

Billing Rates

Partner	Senior Manager	Manager	Senior	Staff
\$475	\$350	\$275	\$220	\$180

Detailed Fee Statement

Our proposed fees are based on a presumption that your books and records will be in good condition and your accounting and finance staff will provide reasonable and customary assistance. The estimate is also based on accounting and auditing standards that have been issued as of the date of this proposal submission, which cover a range of issues on an auditor's assessment of risk and required audit documentation. Accounting and auditing standards can and do change, so if future changes are significant enough to warrant it, we'll modify our audit approach, procedures, and scope of work. Before doing so, however, we'll negotiate any adjustment to our fees with you.

Expenses

Our engagement letter will provide an estimate of the expenses for the services to be provided. Direct travel will be billed monthly as incurred. Moss Adams will include a standard 5% administrative and technology fee as part of standard expenses on all engagements. This fee covers certain costs that some firms bill separately, including tax and report processing charges, confirmation fees, filing fees, technology fees, and administrative billable time.

Single Audit

Our fee estimate for the single audit is based on the assumption that the County will have two major programs and the Housing Authority of Clackamas County will have one major federal program. If additional major programs are required to be audited, we estimate the additional cost at \$12,000 per major program per year.

5.5. References

Hear for yourself the unique experience our clients have in working with our firm. We're confident they'll share stories of how we make their lives easier, help them identify and take advantage of rising opportunities, and guide them to increased prosperity.

DESCHUTES COUNTY	Robert Tintle <i>CFO</i>	(541) 388-6559 Robert.Tintle@deschutes.org
MARION COUNTY	Jeff White <i>CFO</i>	(503) 373-4433 JDWhite@co.marion.or.us
MULTNOMAH COUNTY	Cora Bell <i>Deputy CFO</i>	(503) 988-7966 Cora.Bell@multco.us
PORT OF PORTLAND	Bob Burket <i>Controller</i>	(503) 415-6625 Robert.Burket@portofportland.com

5.6. Proposal Certification

RFP #2022-15

Submitted by: **Moss Adams LLP, Washington**

(Must be entity's full legal name, and State of Formation)

Each Proposer must read, complete and submit a copy of this Proposal Certification with their Proposal. Failure to do so may result in rejection of the Proposal. By signature on this Proposal Certification, the undersigned certifies that they are authorized to act on behalf of the Proposer and that under penalty of perjury, the undersigned will comply with the following:

SECTION I. OREGON TAX LAWS: As required in ORS 279B.110(2)(e), the undersigned hereby certifies that, to the best of the undersigned's knowledge, the Proposer is not in violation of any Oregon Tax Laws. For purposes of this certification, "Oregon Tax Laws" means the tax laws of the state or a political subdivision of the state, including ORS 305.620 and ORS chapters 316, 317 and 318. If a contract is executed, this information will be reported to the Internal Revenue Service. Information not matching IRS records could subject Proposer to 24% backup withholding.

SECTION II. NON-DISCRIMINATION: That the Proposer has not and will not discriminate in its employment practices with regard to race, creed, age, religious affiliation, sex, disability, sexual orientation, gender identity, national origin, or any other protected class. Nor has Proposer or will Proposer discriminate against a subcontractor in the awarding of a subcontract because the subcontractor is a disadvantaged business enterprise, a minority-owned business, a woman-owned business, a business that a service-disabled veteran owns or an emerging small business that is certified under ORS 200.055.


SECTION III. CONFLICT OF INTEREST: The undersigned hereby certifies that no elected official, officer, agent or employee of Clackamas County is personally interested, directly or indirectly, in any resulting contract from this RFP, or the compensation to be paid under such contract, and that no representation, statements (oral or in writing), of the County, its elected officials, officers, agents, or employees had induced Proposer to submit this Proposal. In addition, the undersigned hereby certifies that this proposal is made without connection with any person, firm, or corporation submitting a proposal for the same material, and is in all respects fair and without collusion or fraud.

SECTION IV. COMPLIANCE WITH SOLICITATION: The undersigned further agrees and certifies that they:

1. Have read, understand and agree to be bound by and comply with all requirements, instructions, specifications, terms and conditions of the RFP (including any attachments) subject to the exceptions provided on the following page; and
2. Are an authorized representative of the Proposer, that the information provided is true and accurate, and that providing incorrect or incomplete information may be cause for rejection of the Proposal or contract termination; and

3. Will furnish the designated item(s) and/or service(s) in accordance with the RFP and Proposal; and
4. Will use recyclable products to the maximum extent economically feasible in the performance of the contract work set forth in this RFP.

Name: Ashley Osten Date: January 19, 2023

Signature:  Title: Partner

Email: ashley.osten@mossadams.com Telephone: (503) 478-2251

Oregon Business Registry Number: 712938-81 OR CCB # (if applicable): N/A

Business Designation (check one):

- Corporation Partnership Sole Proprietorship Non-Profit Limited Liability Company
- Resident Quoter, as defined in ORS 279A.120
- Non-Resident Quote. Resident State: _____

CONTRACT EXCEPTIONS

This Proposal is contingent execution of a mutually acceptable contract. In addition, pursuant to professional standards and firm practice, we would expect to confirm our understanding of each engagement on an annual basis in the form of an engagement letter outlining the scope of work and obligations/responsibilities specific to that year's audits. With regard to the Personal Services Contract included with the RFP, Moss Adams suggests the following: clarifying invoices and payment terms (Article 1 §4); access and audits focused on information pertaining to fees and expenses charged (Article 2 §1); focusing and clarifying any indemnification provisions (including to protect auditor independence) (Article 2 §7); clarifying notice of insurance change or cancellation goes to primary insured (Article 2 §9); clarifying County ownership of final deliverables and Moss Adams' ownership (and retention) of intellectual property, working papers, works in progress, and general skills and know-how (Article 2 §12); providing for mutual termination rights (Article 2 § 19); clarifying confidentiality, including retention of documents, background checks, breach notice process, and liability (Article 2 §28); and removing terms that are not applicable (Article 2 §§31 and 32, Exhibit B).

We have successfully signed professional services agreements with thousands of clients, including Clackamas County, and we commit to working in good faith to successfully negotiate a mutually agreeable agreement for this engagement on a timely basis should we be awarded this work.

Assurance, tax, and consulting offered through Moss Adams LLP. ISO/IEC 27001 services offered through Cadence Assurance LLC, a Moss Adams company. Investment advisory services offered through Moss Adams Wealth Advisors LLC.