



Hidalgo County Purchasing Department
2812 S. Business Highway 281
Edinburg, Texas 78539
(956) 318-2626/ Fax: (956) 292-7612

REQUEST FOR PROPOSAL (RFP)

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HIDALGO COUNTY
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
(Including all funding sources)

“Independent Audit Services”

RFP NO: 2016-214-07-13-HGO

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The above mentioned items shall be found in the Request for Proposal (RFP) packet that is attached herewith. Should you find that any of the items are not attached in its entirety please contact Purchasing by calling (956) 318-2626, advise of missing documentation, and Purchasing will forward information either through facsimile or by U.S. Mail.

Thank you.


Martha L. Salazar, CPPB, Purchasing Agent


Date



Hidalgo County Purchasing Office
2812 S. Business Highway 281
New Administration Building
Edinburg, Texas 78539
(956) 318-2626 Fax: (956) 292-7612

DATE: June 27, 2016

Re: **HIDALGO COUNTY** – (all funding sources)
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT
Request for Proposals –“**INDEPENDENT AUDIT SERVICES**”
RFP NO: 2016-214-07-13-HGO

Dear Respondents:

Enclosed please find a Request for Proposals (RFP) packet for you review and consideration.

Hidalgo County Purchasing Department welcomes and appreciates your participation in the RFP process.

If any further assistance is required, please do not hesitate to call the Purchasing Department at (956) 318-2626.

Sincerely,

Martha L. Salazar, CPPB
Hidalgo County Purchasing Agent

MLS/hgo

Enclosures

REQUEST FOR PROPOSALS

**Hidalgo County
Community Supervision & Corrections Department
Edinburg, Texas**

**“Independent Audit Services”
(All funding sources)**

July 13, 2016 @ 9:30 a.m.

Contact Person:

Martha L. Salazar, CPPB, Purchasing Agent
Hidalgo County Purchasing Department
Administration Building
Physical Address: 2802 S. Business Hwy. 281
Mailing/US Postal Address: 2812 S. Business Hwy. 281
Edinburg, Texas 78539

- 1) Sealed proposals will be received for “**Hidalgo County Community Supervision & Corrections Department – Independent Audit Services**”, in accordance with the requirements attached hereto as Exhibit "A." Proposals should address all requirements set forth. Proposers may suggest substitutions of features which they feel would be in the best interest of Hidalgo County ("County"). Strong rationale must be presented for any deviation from the requirements. Hidalgo County reserves the right to reject the deviation and its effect on the overall proposal.
- 2) **One (1) original and seven (7) copies** of all RFPs are required, with the vendor's name and address clearly typed/printed on upper left hand corner and the proper notation clearly typed/printed on the lower left hand corner of the envelope and/or package, **RFP NO: 2016-214-07-13-HGO -Hidalgo County- Community Supervision & Corrections Department – (all funding sources) “Independent Audit Services”** and in County's Purchasing Department, **physical address: 2802 S. Business Hwy. 281; mailing address: 2812 S. Hwy. Business 281, New Administration Building, Edinburg, Texas, on or before 9:30 a.m., Wednesday, July 13, 2016.**

NO FACSIMILES OR LATE ARRIVALS WILL BE ACCEPTED. ANY RFP RECEIVED AFTER THAT TIME WILL NOT BE OPENED AND WILL BE RETURNED. OVERNIGHT MAIL MUST ALSO BE PROPERLY LABELED ON THE OUTSIDE OF EXPRESS ENVELOPE OR PACKAGE WITH REFERENCE TO: RFP NO: 2016-214-07-13-HGO - Hidalgo County Community Supervision & Corrections Department (all funding sources)- “Independent Audit Services”.

Hidalgo County reserves the right to refuse and reject any/all proposals and to waive any/all formalities or technicalities, or to accept the proposal considered the best and most advantageous to Hidalgo County.

- 3) Hidalgo County reserves the right to: **A.** separate and accept, or eliminate any item(s) listed under this proposal that it deems necessary to accommodate budgetary and/or operational requirements; **B.** reject any or all proposals submitted and further reserves the right to design the evaluation criteria to be used in selecting the lowest and best proposal for approval. Receipt of any proposal shall under no circumstances obligate County to accept the lowest dollar proposal and; **C.** Award of this contract shall be made to the responsible offeror whose proposal is determined to be the best evaluated offer resulting from negotiation, taking into consideration the relative importance of price and other evaluation factors as herein set forth.
- 4) Failure of the delivered item(s) to perform as specified or failure to meet the stated delivery schedule shall release Hidalgo County from all obligations to the contracting party with regard to the item(s) in question. In such event, County may elect to award the contract to the next-lowest responsible proposer, or to reject all proposals and re-advertise.
- 5) For work to be performed at a County owned or operated location, each proposer shall, in its sole discretion, visit the job site before preparing the proposal and thoroughly familiarize himself/herself with existing conditions. Proposer should take field dimensions and note all circumstances which affect the dollar amount of the proposal.
- 6) Descriptive specifications are referenced in this document to indicate the general kind and quality of equipment desired by Hidalgo County. Due to various styles and models of equipment, proposers are required to include illustrations, specifications, explanation of warranties, and service data with their proposal including catalogue numbers and any necessary references.

- 7) No proposal may be withdrawn within sixty (60) days from the scheduled time to open proposals.
- 8) Proposed prices are to remain firm for a minimum of ninety (90) days after priced proposal opening.
- 9) Any interpretations, amendments, corrections or changes to this proposal document must be in a written addendum and signed by the County Judge or his designee. Addenda will be mailed to all who are known to have received a copy of the Request for Proposals. Proposers shall acknowledge receipt of all addenda as a part of their proposal.
- 10) County reserves the right to accept or reject any or all proposals.
- 11) Costs are to be net F.O.B., County Prepaid.
- 12) County is exempt from Federal Excise Tax, State Tax and Local Tax; **DO NOT** include tax in cost figure. If it is determined that tax was included in the cost figure it will not be included in the tabulation of award. Tax exemption certificates will be furnished upon request.
- 13) Funds for this procurement have been provided through the County budget for this fiscal year only. County, on an annual basis, has the right to reconsider a contract during the budget process for ensuing years if financial resources of County are insufficient to meet the liabilities of said contract. The award of a proposal or contract hereunder will not be construed to create a debt of the County which is payable out of funds beyond the current fiscal year.
- 14) Upon award and prior to execution of a contract, Sole Proprietorships are required to submit a copy of their social security card to the Hidalgo County Auditor's Office in order to establish an account with the County. All awarded vendors must submit a completed W-9 and a copy of their Federal ID Number Certificate.

15) DELIVERY INSTRUCTIONS FOR GOODS AND SERVICES: (If applicable)

- No deliveries accepted after 3:00 P.M., Monday-Friday.
- At least seventy two (72) hours prior notice of delivery must be given to Martha L. Salazar, CPPB, Purchasing Agent before delivery will be accepted.
- If you need additional information call the office listed below:

Hidalgo County Purchasing Department
Martha L. Salazar, CPPB, Purchasing Agent
(956) 318-2626

16) BILLING AND PAYMENT INSTRUCTIONS:

- Invoices must include:
 - a) Name and address of successful proposer
 - b) Name and address of receiving department or official
 - c) Purchase Order Number and Contract Number (if any)

- d) Notation-**Hidalgo County- Community Supervision & Corrections Department – “Independent Audit Services”**.
- e) Descriptive information as to the items or services delivered, including product code, item number, quantity, etc.

- Discount payments will be considered when offered.
- Contact person for Billing and Payment questions:

**Hidalgo County Auditor's Office
Ray Eufrazio, County Auditor
2808 S. Business Hwy. 281
Edinburg, TX 78539
956-318-2511**

17) SCHEDULE OF EVENTS:

Proposal Acceptance Date Opening, 9:30 A.M.

July 13, 2016

Award of Contract:

Commence Service or Products:

18) BID OR PERFORMANCE BOND AND DEBARMENT CERTIFICATION; PAYMENT UNDER CONTRACT:

- ~~If the contract proposed is for the construction of public works or is for a contract for goods and services exceeding \$100,000, all bidders shall furnish a good and sufficient bid bond in the amount of five percent of the total contract price. A bid bond must be executed with a surety company authorized to do business in Texas. All participants are required to furnish a certification or acknowledgment stating that the contractor or vendor is free from suspension or debarment pursuant to federal regulation 45CFR76.~~
- ~~Together with the signing of a contract or issuance of a purchase order following the acceptance of a proposal, and prior to commencement of the actual work, the proposer shall furnish a performance bond to the County for the full amount of the contract, if that contract exceeds \$50,000.~~
- ~~If the contract is for \$50,000 or less, no money will be paid to the contractor until completion and acceptance of the work or the fulfillment of the purchase obligation to the County, and, if applicable, the receipt by County of satisfactory evidence that all subcontractors and material men have been paid.~~
- ~~If a contract is for the construction, alteration or repair of public buildings or public works, the contractor shall provide a payment bond for a contract in excess of Twenty Five Thousand Dollars (\$25,000.00), as required by Tex. Govt. Code Ch. 2253.~~
- ~~For requirements contracts, bond requirements are determined by applying the proposed unit price to the estimated quantities included in the specifications.~~

19) ETHICAL STANDARDS:

- It shall be a breach of ethics to offer, give or agree to give any elected official, department head or employee, or former elected official, department head or employee, of the County, or for any elected official, department head or employee or former elected official, department head or employee of the County, to solicit, demand, accept or agree to accept from another person, entity or organization, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation or any part of a program requirement or purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal therefore pending before any department or agency of the County.
- It shall be a breach of ethics for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract for the County, or any person associated therewith, as an inducement for the award of a subcontract or order.
- No public official shall have an interest in a contract awarded hereunder except in accordance with Tex. Loc. Govt. Code Chapter 171.

20) DISCLOSURE OF CONFLICT OF INTEREST:

- Effective **January 1, 2016**, Chapter 176 of the Texas Local Government Code requires that any vendor, person, consultant or contractor considering doing business with Hidalgo County (“the County”) to disclose in the Conflict of Interest Questionnaire (the “CIQ”) attached as **Exhibit D**, the vendor, person consultant or contractor’s affiliation or business relationship that might cause a conflict of interest with the County. By law, the CIQ must be filed with the Hidalgo County Clerk’s Office no later than the seventh business day after the date the person becomes aware of facts that require that statement to be filed. The disclosure requirement applies to a person or business who contract or seeks to contract with Hidalgo County for the sale or purchase of property, goods or service. Any purchase order or contract resulting from this process shall be considered null and void if the successful Proposer fails to comply with Texas Local Government Code Chapter 176. Vendors, consultants, contractors and others who desire to conduct business with Hidalgo County are encouraged to refer to Texas Local Government Code Chapter 176 for the details of this law. An offense under Texas Local Government Code Chapter 176 is a Class C Misdemeanor.

Completed Form CIQ must be submitted to the Hidalgo County Clerk’s Office located at 100 North. Closner, Edinburg, Texas 78539-Hidalgo County Courthouse.

COMPLETION AND SUBMISSION OF FORM CIQ IS THE SOLE RESPONSIBILITY OF THE PROSPECTIVE PROPOSER. QUESTIONS REGARDING COMPLIANCE SHOULD BE DIRECTED TO YOUR LEGAL COUNSEL.

21) CERTIFICATE OF INTERESTED PARTIES (FORM HB1295)

- **As of January 1, 2016, to comply with Texas Government Code Section §2252.908, and the rules issued by the Texas Ethics Commission found in Title 1, Section 46.1, 46.3 and 46.5 of the Texas Administrative Code, we have updated and revised our RFP packet. In accordance with these requirements, business must submit a completed Certificate of Interested Parties Form 1295 to the County before the County may enter into a contract with the business entity. In box 3 of Form 1295, you will provide the RFP Project No. **2016-214-07-13-HGO**, as shown on the packet. Once completed and**

filed with the Texas Ethics Commission, Form 1295 must be printed and signed in the presence of a notary and submitted to our office either by facsimile transmission to (956) 292-7612 or via email to: heidi.ortiz@co.hidalgo.tx.us. Hidalgo County cannot enter into a contract until Form 1295 is submitted. Therefore, failure to timely submit Form 1295 signed and notarized may result in delay of award. Full instructions for completion and submittal of Form 1295 may be found on the Texas Ethics Commission website:

<https://www.ethics.state.tx.us/tec/1295-Info.htm>

THE AWARDED VENDOR WILL HAVE THIRTY (30) DAYS TO SUBMIT THE SIGNED NOTARIZED FORM 1295. *HIDALGO COUNTY CANNOT ENTER INTO A CONTRACT UNTIL FORM 1295 IS SUBMITTED.*

- 22) If, during the life of any contract or proposal awarded, the successful proposers' net prices generally available to other customers for items awarded herein are reduced below the contracted price, it is understood and agreed that the benefits of such reduction shall be extended to County.
- 23) Proposals, and all goods and services provided thereunder, shall comply with all federal, state and local laws concerning this type(s) of goods and/or services.
- 24) Minimum Standards for Responsible Prospective Proposers: A prospective proposer must affirmatively demonstrate proposers' responsibility. A prospective proposer, by submitting a proposal, represents to County that it meets the following requirements:
- Possess or is able to obtain adequate financial resources as required to perform under the proposal;
 - Be able to comply with the required or proposed delivery schedule;
 - Have a satisfactory record of performance;
 - Have a satisfactory record of integrity and ethics;
 - Be otherwise qualified and eligible to receive an award.
- 25) Successful proposer will pay or cause to be paid, without cost or expenses to County, all FICA, FUTA/SUTA and Federal Income Withholding Taxes of all employees, and all wages and benefits as required by Federal or State law. Successful proposers' officers, agents and/or employees will not be entitled to any benefits of an employee or elected official of County, including, but not limited to, benefits associated with County's civil service system.
- 26) Any contract awarded to a successful proposer will be in effect until (a) the contract expires, (b) delivery and acceptance of products, and/or performance of services ordered, or (c) terminated by County with thirty (30) days written notice prior to cancellation.
- 27) County reserves the right to enforce performance of any contract awarded hereunder in any manner prescribed by law or deemed to be in the best interest of the County. In the event of breach or default by successful proposer; County reserves the right to terminate any contract immediately in the event a successful proposer fails to:

A. Meet schedules;

- B. Pay any required fees or taxes; or
- C. Otherwise perform in accordance with the requirements.

- 28)** Successful proposer shall defend, indemnify and save harmless County and all its elected officials, officers, agents and employees from all suits, actions, or other claims of any character, name and description brought for or on account of any injuries or damages received or sustained by any person, persons, or property on account of any negligent act or fault of the successful proposer, or of any agent, employee, subcontractor or supplier in the execution of, or performance under, any contract which may result from proposal award. Successful proposer indemnifies and will indemnify and save harmless County from liability, claim or demand on their part, agents, servants, customers, and/or employees whether such liability, claim or demand arise from event or casualty happening or within the occupied premises themselves or happening upon or in any of the halls, elevators, entrances, stairways or approaches of or to the facilities within which the occupied premises are located. Successful proposer shall pay any judgment with costs which may be obtained against County growing out of such injury or damages, and shall, upon request, provide a defense to County by counsel reasonably acceptable to County. Successful proposers' indemnity hereunder shall include, but is not limited to, claims relating to patent, copyright or trademark infringement, and the like, arising out of the goods or services provided by successful proposer.
- 29)** Successful proposer shall warrant that all items/services shall conform to the specifications and/or all warranties provided under the Uniform Commercial Code and be free from all defects in material, workmanship and the like. Items supplied under a contract pursuant to this Request for Proposals shall be subject to County's approval. Items found to be defective or not meeting specifications shall be replaced by successful proposer within two business days at no expense to County. Items not picked up within one (1) week after notification shall be deemed a donation to County and may be used or disposed of at County's discretion and without waiver of any other rights of County as to the items' nonconformity.
- 30)** This document and any disputes arising hereunder shall be governed and construed according to the laws of the State of Texas, and will be performable exclusively in Hidalgo County, Texas.
- 31)** The successful proposer shall not assign, sell, transfer or convey its rights under any awarded contract, in whole or in part, without the prior written consent of County.
- 32)** Proposers shall provide with the proposal response, a list of at least three (3) references where like services have been supplied by their firm. Include the name of the business or government, address, telephone number and name of representative or contact person.
- 33)** Proposers must provide **all** documentation requested with this Proposal in their response. Failure to provide this information may result in rejection of the proposal as non-conforming.

HIDALGO COUNTY
 (all funding sources)
 Community Supervision & Corrections Department
“Independent Audit Services”

To: Martha L. Salazar, CPPB, Purchasing Agent
 Hidalgo County Purchasing Department
 Physical Address: 2802 S. Business Hwy. 281
 Mailing/US Postal Address: 2812 S. Business Hwy. 281
 Edinburg, Texas 78539

In accordance with the Requirements, and subject to all laws and regulations of the United States and state and local laws, the undersigned proposer proposes and commits to furnish all labor, equipment, material, software and services as set forth in the documents hereinbefore mentioned. The undersigned proposer further agrees, upon acceptance of its proposal, to execute a contract and/or Purchase Order issued by Hidalgo County for performing and completing the work described in the Requirements within the time stated and for the prices proposed in the documents attached hereto and made a part hereof.

Proposer acknowledges receipt of all of the pages of the documents referenced in the Request for Proposal Checklist presented in connection with this procurement. Proposer understands that Hidalgo County reserves the right to reject any or all proposals and further reserves the right to design the evaluation criteria to be used in selecting the lowest and best proposal.

Proposer agrees that this proposal shall be good and may not be withdrawn for a period of ninety (90) calendar days after the scheduled closing time for receiving proposals, as contained in the Requirements.

Respectfully submitted,

FIRM: _____

ADDRESS: _____

BY: _____

PRINT NAME: _____

TITLE: _____

EXHIBIT "A"

OVERVIEW:

Hidalgo County is requesting sealed proposals from interested and qualified firms to provide services for Community Supervision and Corrections Department - **"Independent Audit Services"**. The Hidalgo County Purchasing Department will receive sealed envelopes containing proposals for the provision of **"Independent Audit Services"** as specified herein. Sealed Proposals will be accepted until **9:30 A.M., Wednesday, July 13, 2016**. **ANY PROPOSALS RECEIVED AFTER THAT DATE AND TIME WILL NOT BE ACCEPTED AND WILL BE RETURNED UNOPENED.**

The Submittal Envelope Must Show the RFP Number, Name and Acceptance Date.

The following outlines the Request for Proposal:

SECTION I - GENERAL TERMS AND CONDITIONS

ADDITIONAL INFORMATION:

Hidalgo County is requesting that sealed proposals be routed to Martha L. Salazar, CPPB, Purchasing Agent, at:

<u>US Postal Mail address:</u>	<u>Physical Address:</u>
Martha L. Salazar, CPPB, Purchasing Agent Hidalgo County Purchasing Department Administration Building 2812 S. Business Hwy. 281 Edinburg, Texas 78539	Martha L. Salazar, CPPB, Purchasing Agent Hidalgo County Purchasing Department Administration Building 2802 S. Business Hwy. 281 Edinburg, Texas 78539

ALL WRITTEN QUESTIONS WILL BE ACCEPTED VIA E-MAIL TO: Heidi.ortiz@co.hidalgo.tx.us BY NO LATER THAN, **Wednesday, July 6, 2016, by 5:00 P.M.** Responses will be sent to all applicants via e-mail by no later than, **Friday, July 8, 2016, by 5:00 P.M.** **TELEPHONE INQUIRIES WILL NOT BE ACCEPTED.**

DISCLOSURE OF CONFLICT OF INTEREST:

Effective January 1, 2006, Chapter 176 of the Texas Local Government Code requires that any vendor, person, consultant or contractor considering doing business with Hidalgo County ("the County") to disclose in the Conflict of Interest Questionnaire (the "CIQ") attached as **EXHIBIT D**, the vendor, person consultant or contractor's affiliation or business relationship that might cause a conflict of interest with the County. By law, the CIQ must be filed with the Hidalgo County Clerk's Office no later than the seventh business day after the date the person becomes aware of facts that require the statement to be filed. The disclosure requirement applies to a person or business who contracts or seeks to contract with Hidalgo County for the sale or purchase of property, goods or service. Any purchase order or contract resulting from this process shall be considered null and void

EXHIBIT "A"

if the successful bidder fails to comply with Texas Local Government Code Chapter 176. Vendors, consultants, contractors and others who desire to conduct business with Hidalgo County are encouraged to refer to Texas Local Government Code Chapter 176 for the details of this law. An offense under Texas Local Government Code Chapter 176 is a Class C Misdemeanor.

Please submit completed CIQ form to the Hidalgo County Clerk's Office located at 100 North Clossner, Edinburg, Texas 78539-Hidalgo County Courthouse. **COMPLETION AND SUBMISSION OF FORM CIQ IS THE SOLE RESPONSIBILITY OF THE PROSPECTIVE PARTICIPANT. QUESTIONS REGARDING COMPLIANCE SHOULD BE DIRECTED TO YOUR LEGAL COUNSEL.**

CERTIFICATE OF INTERESTED PARTIES (FORM HB1295)

As of January 1, 2016, to comply with Texas Government Code Section §2252.908, and the rules issued by the Texas Ethics Commission found in Title 1, Section 46.1, 46.3 and 46.5 of the Texas Administrative Code, we have updated and revised our RFB packet. In accordance with these requirements, business must submit a completed Certificate of Interested Parties Form 1295 to the County before the County may enter into a contract with the business entity. In box 3 of Form 1295, you will provide **RFP Project No. (2016-214-07-13-HGO)**, as shown on the packet. Once completed and filed with the Texas Ethics Commission, Form 1295 must be printed and signed in the presence of a notary and submitted to our office either by facsimile transmission to (956) 292-7612 or via email to: heidi.ortiz@co.hidalgo.tx.us. Hidalgo County cannot enter into a contract until Form 1295 is submitted. Therefore, failure to timely submit Form 1295 signed and notarized may result in delay of award. Full instructions for completion and submittal of Form 1295 may be found on the Texas Ethics Commission website:

<https://www.ethics.state.tx.us/tec/1295-Info.htm>

THE AWARDED VENDOR WILL HAVE THIRTY (30) DAYS TO SUBMIT THE SIGNED NOTARIZED FORM 1295. HIDALGO COUNTY CANNOT ENTER INTO A CONTRACT UNTIL FORM 1295 IS SUBMITTED.

PROPOSER'S AFFIDAVIT:

Prior Contract award, respondents to this RFP must submit a signed Proposer's Affidavit (attached herein as **Exhibit "E"**) certifying that the submission is: (1) not the result of Collusion as described in the Proposer's Affidavit; (2) that the Respondent does not have a Conflict of Interest as described in Proposer's Affidavit; or that the Respondent has not and will not attempt to lobby directly or indirectly as described in the Proposer's Affidavit.

NON-COLLUSION:

Submitters, by submitting the signed Participant's Affidavit (Exhibit E), certify that the accompanying submission is not the result of, or affected by, any unlawful act of collusion with any other person or company engaged in the same line of business or commerce, or any other fraudulent act punishable under Texas or United States law.

EXHIBIT "A"

NON-DISCRIMINATION:

Submitters, during the performance of this contract, will not discriminate against any employee or applicant for employment because of race, religion, sex, national origin or disability except where religion, sex, national origin or disability is a bona fide occupational qualification reasonably necessary to the normal operation of the contractor.

ELECTRONIC TRANSMISSION OF BIDS:

Hidalgo County's Purchasing Department **WILL NOT** accept telegraphic or electronically transmitted submissions.

PROOF OF FINANCIAL AND BUSINESS CAPABILITY:

Submitters must, upon request, furnish satisfactory evidence of their ability to furnish products or services in accordance with the terms and conditions of these requirements. Hidalgo County will make the final determination as to the submitter's ability.

SUBMITTER DEFAULT:

Hidalgo County reserves the right, in case of submitter default, to procure the articles or services from other sources and hold the defaulting submitter responsible for any excess costs occasioned thereby.

RESTRICTIVE OR AMBIGUOUS REQUIREMENTS:

It is the responsibility of the submitter to review the Request for Proposal (RFP) packet and to notify the Purchasing Department if the requirements are formulated in a manner that would unnecessarily restrict competition. Any such protest or question regarding the requirements or bidding procedures must be received in the Purchasing Department not less than seventy-two (72) hours prior to the time set for the opening. These criteria also apply to requirements that are ambiguous.

PROPOSAL DELIVERY:

Hidalgo County requires submitters, when hand delivering RFP to make sure that it is stamped with time and date by the County Purchasing Staff.

SIGNING OF PROPOSAL:

In order to be considered all submittals **must** be signed. **Please sign the original in blue ink.**

WAIVING OF INFORMALITIES:

Hidalgo County reserves the right to waive minor informalities or technicalities when it is in the best interest of Hidalgo County.

SUBCONTRACTING:

The successful submitter may not subcontract the award without the written consent of the Commissioners' Court of Hidalgo County.

TERM OF CONTRACT:

This Agreement shall be for a period commencing on September 1, 2016 and terminating on August 31, 2017 with the County's option to renew for two (2) additional years at the same rates, terms and conditions unless earlier terminated or provided herein. The County reserves the right to continue

EXHIBIT "A"

this Agreement for an additional sixty (60) day Grace Period at the end of the contract period under the same rates, terms and conditions

DAVIS BACON ACT: (If applicable)

All selected and awarded firms are required to include the Davis-Bacon Act when advertising and developing specifications.

SECTION II-SCOPE OF SERVICES/REQUIREMENTS

REQUEST FOR PROPOSALS

The required contents and limitations for the preparation of the RFP are described in this section. Failure to provide the requested information or adhere to any County limitations will result in disqualification of the submitted RFP.

RFP SUBMISSION:

A total of one (1) original and seven (7) copies of response shall be submitted to: Martha L. Salazar, Purchasing Agent, Hidalgo County Purchasing Department, 2812 So. Business Hwy 281, New Administration Building, Edinburg, Texas 78539 by **no later than 9:30 a.m. on Wednesday, July 13, 2016.**

CONTENTS:

The required contents for the RFP are presented below in the order they should be incorporated into the submitted document.

UNDERSTANDING OF THE PROJECT:

This section should demonstrate the submitter's understanding of the project needs, the work required, and any local issues or concerns. This description should be concise, candid, and limited to 3 pages in length.

FIRM QUALIFICATIONS:

The County of Hidalgo is seeking to contract with a competent firm(s), registered and licensed if applicable for the services being requested in the RFP and/or do business in the State of Texas that has experience in, but not limited to as stated and reflected in the Texas Department of Criminal Justice Community Justice Assistance Division – "Independent Audit Guidelines", Attachment "A"

Hidalgo County Community Supervision and Corrections Department is seeking to obtain an independent auditor to conduct audits for the following fiscal years; 2016, 2017, 2018 and 2019.

PERSONNEL AND STAFFING:

The firm should provide an organizational chart for the project and a summary paragraph of the project work to be performed by each proposed staff member. Biographic summaries that highlight the experience relevant to the specific project responsibilities should be provided for all proposed personnel. There is a one (1) page limitation for each biographic summary provided.

Additionally, this section should include a description of the firm's project personnel and their most recent similar projects. For each project, a client contract name and phone number should be included for reference purposes. Additionally, the names of the personnel proposed for this project

EXHIBIT "A"

who participated in the listed projects should be provided. This project list is limited to 5 pages.

REQUIRED CERTIFICATIONS AND SUBMITTAL:

This section will contain any licenses and certifications as required by Texas State Board of Public Accountancy. **The Proposer(s) should include copies of their Professional Liability Insurance in their response.**

SECTION III- SELECTION/EVALUATION/RANKING

SELECTION PROCEDURES/EVALUATION SYSTEM:

The evaluation consists of a 100-point scoring system based on the "Evaluation Criteria" – Exhibit "B".

An Evaluation Committee and/or staff selected/designated by Hidalgo County Community Supervision & Corrections Department Director will review, score and evaluate the Request for Proposals (RFP's) received.

Categories are further detailed in the Selection Criteria (Exhibit "B") section of this RFP.

SCORING AND EVALUATION OF PROPOSALS

Proposals will be evaluated and scored for innovation and completeness, in response to each of the elements outlined in the "Independent Audit Guidelines" including but not limited to, the items listed below:

- | | | |
|----|--|-----------|
| 1. | Responsiveness | 15 Points |
| | a. Thoroughness of requested information; | |
| | b. Understanding of Project | |
| 2. | Firm Capabilities | 85 Points |
| | a. Capability to perform all services requested; | |
| | b. Experience with similar projects; | |
| | c. Capability to meet schedules & deadlines; | |
| | d. Current workload & ability to commence various requested projects simultaneously. | |

Total 100 points

NEGOTIATION PROCESS:

The number one ranked firm will be contacted to submit a letter of engagement/contract for negotiations. If negotiations prove unsuccessful, Hidalgo County CSCD Director will terminate negotiations with the firm and will contact the next highest ranked firm to open negotiations. The County of Hidalgo reserves the right to reject any and all RFPs.

TERMINATION OF SERVICES:

Any contract awarded to a qualified firm will be in effect until (a) the contract expires or (b) performance of all services are completed, or (c) terminated by County with or without cause, with ninety (90) days written notice prior to cancellation.

ATTACHMENT “A”

TDCJ/CJAD

Independent Audit Guidelines 2015

**Texas Department of Criminal Justice
Community Justice Assistance Division**

Fiscal Year 2015

Independent Audit Guidelines

July 31, 2015

FY 2015 INDEPENDENT AUDIT GUIDELINES

The Texas Department of Criminal Justice - Community Justice Assistance Division (TDCJ-CJAD) acknowledges the funding recipient's responsibility for all funds received. It is the responsibility of each funding recipient to arrange for an annual financial and compliance audit as stipulated below.

Audit Engagement Letters

A copy of the independent audit engagement letter is due to TDCJ-CJAD no later than September 30, 2015. The independent audit firm should also attach a copy of its quality control review report with the engagement letter. *Government Auditing Standards* require organizations conducting audits for governmental departments to have an external quality control review at least once every three (3) years by an organization not affiliated with the organization being reviewed. TDCJ-CJAD will review the engagement letters to ensure that the recommended terms are included. Any engagement letter that does not include the recommended terms must be rewritten to **include those terms**. The recommended terms are as follows:

- The engagement letter is to state that the audit is to be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
- The engagement letter is to indicate that any audit opinion expressed will state that the reports are presented in accordance with TDCJ-CJAD reporting requirements. Reference *Audit Guidelines, Compliance Requirements, and Standard Reporting Formats, Financial Management Manual for TDCJ-CJAD Funding, Contract Management Manual for TDCJ-CJAD Funding of Offender Services*, and applicable laws and regulations.
- The engagement letter is to indicate that the Fiscal Officer for the CSCD will review the draft Independent Audit Report for compliance with *Audit Guidelines, Compliance Requirements, and Standard Reporting Formats*, before issuance of the final Independent Audit Report.
- The engagement letter is to state that TDCJ staff and/or State Auditor's staff will be granted reasonable access to the work papers upon written request.
- The engagement letter is to state that audit work papers are to be retained for not less than three (3) years from the date of the audit report.
- The engagement letter is to state the cost of the Independent Audit of the Community Supervision and Corrections Department, independent of the County or Counties within the judicial district.
- ~~As with other performance-based contracts, the engagement letter is to state the monetary penalty amount for non-compliance with the *Audit Guidelines, Compliance Requirements, and Standard Reporting Formats* by the independent auditor or firm. DELETED FOR FY15 AUDITS. M. Roberts 8/5/15.~~

General Audit Objectives

To determine that the funding recipient has set up and used appropriate financial and administrative systems of controls to discharge management responsibilities effectively and to accomplish program objectives;

To determine whether the financial reports submitted to TDCJ-CJAD contain accurate and reliable financial data;

To determine if the financial statements are presented fairly in accordance with TDCJ-CJAD financial reporting requirements;

To determine whether TDCJ-CJAD funds and locally generated funds in state budgets are expended in accordance with TDCJ-CJAD approved budgets;

To determine that the funding recipient has no instances of non-compliance required to be reported under the *Government Auditing Standards* issued by the Comptroller General of the United States; and

To determine that the funding recipient has no instances of non-compliance with requirements outlined in the *Financial Management Manual for TDCJ-CJAD Funding* and in the *Contract Management Manual for TDCJ-CJAD Funding of Offender Services* that are required to be reported to TDCJ-CJAD.

COMPLIANCE REQUIREMENTS

Applicable Laws and Regulations

To audit, the independent auditor must follow the requirements of generally accepted auditing standards and the *Government Auditing Standards*, including Chapter 4.05, issued by the Comptroller General of the United States. The auditor must also be knowledgeable of the following:

- Article 42.12 of the Texas Code of Criminal Procedures;
- Chapter 76 and Chapter 509 of the Texas Government Code;
- Compliance with bidding requirements, per Texas Local Government Code, Chapter 262, Subchapter C;
- Texas Local Government Code, Chapter 140;
- Texas Family Code, Section 157.213;
- *The Financial Management Manual for TDCJ-CJAD Funding*, revised July 1, 2012 (available from TDCJ-CJAD);
- *The Contract Management Manual for TDCJ-CJAD Funding of Offender Services* (available from TDCJ-CJAD);
- TDCJ-CJAD Policy Statements (available from TDCJ-CJAD);
- The TDCJ-CJAD Standards for CSCDs, revised March 2015 (Financial Section only); and
- TDCJ-CJAD Standard and Special Conditions for receiving grant funds as numerated in the Grant Award Statements for Diversion Programs (DP) and Treatment Alternative to Incarceration Programs (TAIP).

General Requirements

- All TDCJ-CJAD administered funds and locally generated program funds are to be audited, including Basic Supervision, Community Corrections (CC) Program Funds, Diversion Program (DP) Funds, and Treatment Alternative to Incarceration Program (TAIP) Funds.
- Audits are to cover the 12-month period of September 1, 2014 through August 31, 2015.
- Financial statements must be prepared using the modified accrual basis of accounting.
- As defined in the *Financial Management Manual for TDCJ-CJAD Funding*, revised July 1, 2012, revenues and expenditures accrued as of August 31, 2015 and those goods received and paid for as of October 31, 2015, if covered by a purchase order issued by August 31, 2015, are to be included in the Fiscal Year 2015 Quarterly Financial Reports.
- To be in compliance with State requirements, CSCDs must have and operate by an existing policy on budget approval, and the policy must be approved in an open meeting by the judges charged with oversight of the CSCD (Government Code, Section 76.002, and *Financial Management Manual for TDCJ-CJAD Funding*).
- Audit Reports **must** disclose and list all vendor contracts for offender services with values of \$100,000 or more per contract, or per same-type service, along with the amounts per contract. Even though contracts are required for same-type services over \$5,000, if contracts, or same-type services, are less than \$100,000, disclose that there were none valued at or above \$100,000.

- Audit Reports **must** disclose and list in the Notes all other funding sources for the CSCD (sources other than TDCJ-CJAD), including, but not limited to, grants from other sources, county contributions, fees authorized by statute, fees collected pursuant to Family Code, Section 157.213 (civil fees), payments from offenders in lieu of performing community service restitution work, bond supervision funds, and other fees collected by the CSCD that are not associated with programs funded by TDCJ-CJAD. This discloser must include:
 1. The source of the funds,
 2. The amount collected,
 3. Any restrictions on fund use by the grantor,
 4. Whether or not the funds were expended in accordance with any applicable limitations, and
 5. The August 31, 2015 fund balance.
- The CSCD is to confirm for the auditor its final TDCJ-CJAD approved budget for all programs before providing the information to the independent auditor. Year-end budget adjustments for FY 2015 will be reviewed and approved/disapproved by TDCJ-CJAD if received by September 30, 2015 (one month after the end of the fiscal year.) Independent auditors are instructed that only budgets approved by TDCJ-CJAD should be referred to in performing the financial audit.
- A schedule of differences between the Audit Report and the CSCD's Quarterly Financial Reports shall be prepared for each program, whether or not a difference exists. **Detailed and specific explanations** should be given for any differences between the amounts in the Audit Report and the amounts in the CSCD Quarterly Financial Reports previously submitted to TDCJ-CJAD. For example, "The difference in Supervision Fees amounting to \$500 was caused by the timing difference of reporting the August receipts of the previous fiscal year." Please note that responses such as "Differences in Supervision Fees amounting to \$500 were caused by timing difference" are not specific and will not be acceptable.
- All audit findings and recommendations regarding financial and compliance matters are to be thoroughly addressed in the exit conference, as well as in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
- Independent Audit Reports are to include the description of all relevant funds received by the CSCD as contained in the *Financial Management Manual for TDCJ-CJAD Funding*.

Two copies of the audit reports are due to TDCJ-CJAD by February 29, 2016.

STANDARD REPORT CONTENTS

Minimum standards—report contents—will include the following:

Please note that these standards are not to be construed as a limitation on reporting. Any material findings and/or questioned costs observed should be disclosed, regardless of the TDCJ-CJAD reporting requirements.

- An Independent Auditor's Opinion.
- A Combined Statement of Financial Position.
- A Combined Statement of Revenues, Expenditures and Changes in Fund Balances.
- A Combining Statement of Revenues, Expenditures and Changes in Fund Balances for the Community Corrections (CC) Programs, if more than one CC Program.
- A Combining Statement of Revenues, Expenditures and Changes in Fund Balances for the Diversion Programs (DP), if more than one DP Program.
- Individual Statements of Revenues, Expenditures and Changes in Fund Balances for each program, reflecting Budget, Actual, and Variance.
- Individual Schedule of Differences between the actual amounts per the Audit Report and the amounts reported in the CSCD's Quarterly Financial Report to TDCJ-CJAD, along with detailed and specific explanations of all differences.
- Applicable Notes to the Financial Statements must include, but are not limited to, the following Notes. If the Note is not applicable to the CSCD, or if there is nothing to report in the Note, please state that fact. (See examples)
 1. Summary of Significant Accounting Policies, including:
 - Reporting Entity (CSCD is a specialized local entity, not part of the County nor part of TDCJ-CJAD),
 - The accounting basis,
 - Budgets (accounting and legal compliance),
 - Encumbrance Accounting, and
 - Compensated Absences Policy with liability amount at August 31, 2015.
 2. Description of State Aid funding.
 3. Cash, Petty Cash, and Investments.
 4. Explanations for line item expenditures that exceed \$15,000 or 15% (whichever is greater) of the TDCJ-CJAD approved line item budgeted amount in individual programs.
 5. Funds from sources other than TDCJ-CJAD (see previously listed general requirements).
 6. Any accounts receivables and/or payables and/or interfund transfers receivables and/or payables as of August 31, 2015.
 7. Vendor Contracts Exceeding \$100,000.
 8. Commitments and Contingencies.
 9. Prior Period Adjustments and Refunds.
 10. Subsequent Events.
- Independent Auditor's Report on Compliance and on Internal Control.
- Schedule of Findings and Questioned Costs for FY 2015, including the independent auditor's recommendations for alleviating such findings in the future or for correcting certain findings.
- Follow-up on findings of the previous Fiscal Year. Reference GAO-12-331G Government Auditing Standards, Chapter 4.05, as issued by the Comptroller General of the United States that states, "Auditors should evaluate whether the audited entity has taken appropriate corrective action to address findings and recommendations from previous engagements that could have a material effect on the financial statements or other financial data significant to the audit objectives."

- TDCJ-CJAD Compliance Checklist (as revised and attached herewith), bound with the audit report. The FY 2015 Compliance Checklist is not to be altered from the TDCJ-CJAD version. The independent auditor may request a copy of the Compliance Checklist in Microsoft Word format by emailing David Peden at david.peden@tdcj.texas.gov.
- Any letters to management as a result of the audit and the response by management.

Reporting Reminders

- All disbursements from the State to the funding recipient should be reported as Revenues.
- Balances Due to the State from previous fiscal years should be reported as reductions to Fund Balances.
- Deobligated funds should be reported as negatives (decreases) to State Aid Revenues.
- Funds set aside for pending lawsuits, accumulated leave balances for retiring employees (per *Financial Management Manual for TDCJ-CJAD Funding*, Page 12), construction-related funds, or FY 2015 funds for other purposes for which specific permission was obtained from TDCJ-CJAD to be carried over or encumbered from previous fiscal years are to be disclosed, audited, and reported in the financial statements. Special waiver encumbrances are to be reported as “directed by the TDCJ-CJAD.”

Audit Tracking

- The Fiscal Management Section of TDCJ-CJAD will coordinate audit review activities.
- TDCJ-CJAD will follow up on any deficiencies, questioned costs, audit findings, and resolution of findings noted in the financial and compliance audit reports.

DEFINITIONS

Balances Due to the State (Refund Due to the TDCJ-CJAD) are unexpended funds payable to the TDCJ-CJAD following the end of the second fiscal year of each legislative biennium.

Community Corrections Facility (CCF) is a residential program operated by the CSCD.

Community Supervision Fees are fees collected directly from offenders. These fees should be budgeted and reported only in Basic Supervision.

County Treasury is the county's bank account in the county depository (banking institution). All funds in the County Treasury are under the control of the county treasurer and are disbursed by the county treasurer (or county auditor if there is no county treasurer).

Dedicated Salary Funds are specifically targeted salary increases for community supervision officers (CSOs) and direct care staff. These funds were appropriated by the 81st Legislature at a 3.5% increase from salaries as of August 31, 2009 for FY 2010 and another 3.5% increase of the August 31, 2009 salaries for FY 2011. Fiscal years 2012 through 2015 were funded at the same rate as FY 2011.

Deobligated Funds are State funds that have been removed from the budget by the CSCD and subsequently returned to the TDCJ-CJAD, normally during the same fiscal year in which the funds were awarded.

Encumbrance is the commitment of all or part of an appropriation for future expenditures. Encumbrances represent valid obligations related to unfilled purchase orders or unfulfilled contracts, such as special grants, funds held for lawsuits, construction or renovation funds, etc. Outstanding encumbrances show the amount as a reserve of fund balance and not reported as accounts payable.

Funding Recipient is the Community Supervision and Corrections Department (CSCD) or a governmental or nonprofit organization that receives TDCJ-CJAD funds to carry out an approved program.

Independent Auditor is a certified public accountant licensed by the Texas State Board of Public Accountancy. The independent auditor meets the independence standards specified in the Government Auditing Standards issued by the Comptroller General of the United States.

Interest Income is revenue resulting from investment of funds. Interest income should be budgeted and reported only in Basic Supervision.

Interfund Transfer is movement of funds between CSCD programs, not between a CSCD program and county funds. If funds are moved between programs funded by two different sources (for example, from Basic Supervision to a Community Corrections funded program), then the "Interfund Transfer" line is used. However, if funds are moved between two Community Corrections (CC) funded programs, or between two Diversion Programs (DP) (i.e., two like-type funded programs), then the "State Aid" line is either reduced or increased in the affected CC or DP programs. For programs funded by DP or TAIIP funds, movement of funds (normally into the program) is on the "Interfund Transfer" line when the funds come from the Basic Supervision program or a CC program. Movement of DP funds from one DP-funded program to another DP program requires prior written approval from the TDCJ-CJAD.

Modified Accrual Basis of Accounting requires that revenues are recognized when "measurable and available" and that expenditures are recognized in the "accounting period in which the fund liability is incurred." For reporting purposes, the TDCJ-CJAD requires all CSCDs to recognize, in the fiscal year being audited, all revenues and expenditures accrued by August 31, 2015. To be reportable, any ordered goods must be received and the expenditures for those goods paid by October 31, 2015, provided that a valid purchase order was issued by August 31, 2015 unless a special waiver has been issued by the TDCJ-CJAD.

Other Revenue may be budgeted and reported in any program to which it is related.

Payments by Program Participants are fees collected directly from offenders for their share of costs for various programs operated by the CSCD. These program participant fees may be budgeted and reported in any program to which they are collected and related; i.e., Basic Supervision, Community Corrections, Diversion Program, or TAIP.

Quarterly Financial Reports (and other financial reports required by TDCJ-CJAD) are interim financial report forms that are prepared on the basis of specific TDCJ-CJAD guidelines. The guidelines do not necessarily conform to accounting principles generally accepted in the United States.

Questioned Costs are costs challenged in an audit report or in a review of an audit report.

State Aid is funds provided to the CSCDs from the TDCJ-CJAD for basic operations and program costs.

State Aid: SAFPF is funds from the TDCJ-CJAD for officers supervising and providing aftercare for offenders released from TDCJ Substance Abuse Felony Punishment Facilities (SAFPF). These funds should be budgeted and reported only in Basic Supervision.

Unallowed Expenditures are the amounts reported in the independent audit report that are listed as unallowable in the *Financial Management Manual for TDCJ-CJAD Funding*.

Unauthorized Expenditures are the amounts reported in the independent audit report that are in excess of \$15,000 or 15%, whichever is greater, of the line item amount in the last TDCJ-CJAD approved CSCD budget. This means that if a line item expenditure changes from the last TDCJ-CJAD approved budget amount by more than \$15,000 or by a percentage greater than 15%, there is a finding.

INFORMATIONAL ITEMS SPECIFIC TO FY 2015

1. FY 2015 Dedicated Salary Funds

- a. Funds were appropriated by the 81st Legislature specifically for community supervision officers (CSOs) and direct care staff salary increases of 3.5% of the salaries as of August 31, 2009 for FY 2010 and another 3.5% increase of the August 31, 2009 salaries for FY 2011. These funds were under Rider 80 to the TDCJ appropriations. In the FY 2012 – FY 2015 biennium, appropriations of the Dedicated Salary Funds are included in the Diversion Program (DP) grant funds appropriation and accounted for within the Basic Supervision programs, at the same rate as FY 2011.
- b. It was recommended that the CSCDs assign separate payroll codes for these funds and track the payments to employees separately from other CSCD funds.
- c. One Grant Award Statement was issued to each CSCD that had eligible employees for the total amount of salary increase funds for FY 2015.
- d. Due to the fact that these are Diversion Program (DP) grant funds, and normally DP programs do not transfer funds to other programs, they have been disbursed by the TDCJ-CJAD as Basic Supervision funds.
 - (1) CSCDs were instructed to perform Interfund Transfers of dedicated salary funds from Basic Supervision to each program to which eligible positions were assigned.
 - (2) As an alternative, CSCDs could pay all dedicated salary amounts directly from Basic Supervision for all eligible employee positions.
- e. Actual dedicated salary revenue and expenditure amounts continue to be reported on the regular TDCJ-CJAD Quarterly Financial Reports within the regular State-Aid revenue line item for Basic Supervision and in the regular Salaries and Fringe Benefits line item in individual programs after funds are transferred from Basic Supervision to specific programs.
- f. Any dedicated salary refunds at the end of FY 2015 will be in the regular program's fund balance that is either refunded to TDCJ-CJAD or, in Basic Supervision, carried over to FY 2016. There is no need to report separately the dedicated salary fund balance.

2. 2014-2015 Biennium Fund Balances

Fund balances, at August 31, 2015, in Community Corrections, Diversion Programs, and Treatment Alternatives to Incarceration Programs will be refunded to the TDCJ-CJAD before November 30, 2015 and will be reported on the 4th quarter financial report, therefore showing a carryover balance to FY 2016 of zero.

**Texas Department of Criminal Justice
Community Justice Assistance Division**

Fiscal Year 2015

Standard Reporting Formats

July 31, 2015

(INDEPENDENT AUDITOR LETTERHEAD)
EXAMPLE OF UNMODIFIED OPINION

(County Name) Community Supervision and Corrections Department
(See AICPA Audit and Accounting Guide for Audits of State and Local Governmental Units for additional formats in case a modified opinion is to be issued.) (Please insert the Administrative County Name, not the district number.)

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of the (County Name) Community Supervision and Corrections Department (CSCD), which comprise the combined statement of financial position as of August 31, 2015, and the related combined statements of activities for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated (date of report).

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the provisions of the Texas Department of Criminal Justice – Community Justice Assistance Division (TDCJ-CJAD); this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is significant and appropriate to provide a basis for our opinions.

Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities of the (County Name) Community Supervision and Corrections Department, as of August 31, 2015, and the respective changes in financial position and cash flows thereof for the year ended, in accordance with the financial reporting provisions of the TDCJ-CJAD as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the basis of the financial reporting provisions of the TDCJ-CJAD, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the TDCJ-CJAD. Our opinion is not modified with respect to that matter.

Emphasis of Matter

As discussed in Note 1, the financial statements present the operations of the (County Name) Community Supervision and Corrections Department only, and are not intended to present fairly the financial position of

(County Name) County, Texas and the results of its operations in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the (County Name) Community Supervision and Corrections Department's basic financial statements. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The (refer to combining and individual fund financial statements and to specific supplementary schedules, such as schedule of differences) are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated (date of report), on our consideration of the (County Name) Community Supervision and Corrections Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws and regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering (County Name) Community Supervision and Corrections Department's internal control over financial reporting and compliance.

Restriction of Use

This report is intended solely for the information and use of the management of (County Name) Community Supervision and Corrections Department, others within the organization, and the Texas Department of Criminal Justice - Community Justice Assistance Division and is not intended to be and should not be used by anyone other than these specified parties.

Firm's signature and name

Date

(Signed by Independent Auditor)

(Administrative County Name, not the judicial district number) COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
COMBINED STATEMENT OF FINANCIAL POSITION
AUGUST 31, 2015

(All TDCJ-CJAD funding sources should be included, do not include unbudgeted funding sources or individual program names.) (Unused lines may be deleted.)

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
ASSETS					
Cash and Investments					
Bank Balances	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Petty Cash	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Time Deposits	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Total Cash and Investments	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Accounts Receivable					
Community Supervision Fees	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Due From TDCJ-CJAD	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Due From Other CSCD Program	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Due From ____ County	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Due From _____	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Total Accounts Receivable	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Total Assets	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts Payable	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Due To TDCJ-CJAD	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Due To Other CSCD Program	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Due To ____ County	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Due To _____	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Total Liabilities	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Fund Balance	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Total Liabilities and Fund Balance	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000

The accompanying notes are an integral part of these financial statements.

(Administrative County Name, *not the judicial district number*) COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
COMBINED STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED AUGUST 31, 2015

(NOTE: All TDCJ-CJAD funding sources should be included, do not include unbudgeted funding sources or individual program names.) (Unused lines may be deleted.)

	Basic Supervision	Community Corrections	Diversion Programs	TAIP	Total
REVENUE					
State Aid	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
State Aid: SAFFP	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Community Supervision Fees	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Payment by Program Participants	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Interest Income	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Other Revenue	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Total Revenue	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
EXPENDITURES					
Salaries and Fringe Benefits	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Travel and Furnished Transportation	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Contract Services for Offenders	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Professional Fees	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Supplies and Operating Expenses	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Facilities	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Utilities	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Equipment	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Total Expenditures	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
OTHER FINANCING SOURCES (USES)					
Transfer in	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Transfer out	\$ -00,000	\$ -00,000	\$ -00,000	\$ -00,000	\$ -00,000
Total Other Financing Sources (Uses)	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
FUND BALANCE 9/1/2014	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Prior Period Adjustment	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Prior Period Refund Paid to CJAD *	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Adjusted Beginning Fund Balance	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
Refund Due to TDCJ-CJAD *		\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000
FUND BALANCE 8/31/2015	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000	\$ 00,000

The accompanying notes are an integral part of the financial statements.

* If applicable

(Administrative County Name, NOT judicial district number) COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL COMMUNITY CORRECTIONS FUNDS (or All DIVERSION FUNDS)
FOR THE YEAR ENDED AUGUST 31, 2015 (Unused lines may be deleted)

	CCP Program (or DP Program) (Name)	CCP Program (or DP Program) (Name)	Total (All CCP or All DP Funds)
REVENUE			
State Aid	\$ 00,000	\$ 00,000	\$ 00,000
State Aid: SAFPF	\$ 00,000	\$ 00,000	\$ 00,000
Community Supervision Fees	\$ 00,000	\$ 00,000	\$ 00,000
Payment by Program Participants	\$ 00,000	\$ 00,000	\$ 00,000
Interest Income	\$ 00,000	\$ 00,000	\$ 00,000
Other Revenue	\$ 00,000	\$ 00,000	\$ 00,000
Total Revenue	\$ 00,000	\$ 00,000	\$ 00,000
EXPENDITURES			
Salaries and Fringe Benefits	\$ 00,000	\$ 00,000	\$ 00,000
Travel and Furnished Transportation	\$ 00,000	\$ 00,000	\$ 00,000
Contract Services for Offenders	\$ 00,000	\$ 00,000	\$ 00,000
Professional Fees	\$ 00,000	\$ 00,000	\$ 00,000
Supplies and Operating Expenses	\$ 00,000	\$ 00,000	\$ 00,000
Facilities	\$ 00,000	\$ 00,000	\$ 00,000
Utilities	\$ 00,000	\$ 00,000	\$ 00,000
Equipment	\$ 00,000	\$ 00,000	\$ 00,000
Total Expenditures	\$ 00,000	\$ 00,000	\$ 00,000
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 00,000	\$ 00,000	\$ 00,000
OTHER FINANCING SOURCES (USES)			
Transfer in	\$ 00,000	\$ 00,000	\$ 00,000
Transfer out	\$ -00,000	\$ -00,000	\$ -00,000
Total Other Financing Sources (Uses)	\$ 00,000	\$ 00,000	\$ 00,000
FUND BALANCE 9/1/2014			
Prior Period Adjustment	\$ 00,000	\$ 00,000	\$ 00,000
Prior Period Refund Paid to CJAD *	\$ 00,000	\$ 00,000	\$ 00,000
Adjusted Beginning Fund Balance	\$ 00,000	\$ 00,000	\$ 00,000
Refund Due to CJAD *		\$ 00,000	\$ 00,000
FUND BALANCE 8/31/2015	\$ 00,000	\$ 00,000	\$ 00,000

The accompanying notes are an integral part of the financial statements.

* If applicable

(Administrative County Name, not the judicial district number) COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET, ACTUAL, AND VARIANCE
FOR THE YEAR ENDED AUGUST 31, 2015
BASIC SUPERVISION (OR COMMUNITY CORRECTIONS—SPECIFIC PROGRAM OR
DIVERSION GRANT PROGRAM—SPECIFIC PROGRAM OR TAIP) (Unused lines may be deleted)

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE			
State Aid	\$ 00,000	\$ 00,000	\$ 00,000
State Aid: SAFFP	\$ 00,000	\$ 00,000	\$ 00,000
Community Supervision Fees	\$ 00,000	\$ 00,000	\$ 00,000
Payment by Program Participants	\$ 00,000	\$ 00,000	\$ 00,000
Interest Income	\$ 00,000	\$ 00,000	\$ 00,000
Other Revenue	\$ 00,000	\$ 00,000	\$ 00,000
Total Revenue	<u>\$ 00,000</u>	<u>\$ 00,000</u>	<u>\$ 00,000</u>
EXPENDITURES			
Salaries and Fringe Benefits	\$ 00,000	\$ 00,000	\$ 00,000
Travel and Furnished Transportation	\$ 00,000	\$ 00,000	\$ 00,000
Contract Services for Offenders	\$ 00,000	\$ 00,000	\$ 00,000
Professional Fees	\$ 00,000	\$ 00,000	\$ 00,000
Supplies and Operating Expenses	\$ 00,000	\$ 00,000	\$ 00,000
Facilities	\$ 00,000	\$ 00,000	\$ 00,000
Utilities	\$ 00,000	\$ 00,000	\$ 00,000
Equipment	\$ 00,000	\$ 00,000	\$ 00,000
Total Expenditures	<u>\$ 00,000</u>	<u>\$ 00,000</u>	<u>\$ 00,000</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 00,000</u>	<u>\$ 00,000</u>	<u>\$ 00,000</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	\$ 00,000	\$ 00,000	\$ 00,000
Transfer out	\$ -00,000	\$ -00,000	\$ -00,000
Total Other Financing Sources (Uses)	<u>\$ 00,000</u>	<u>\$ 00,000</u>	<u>\$ 00,000</u>
FUND BALANCE 9/1/2014	\$ 00,000	\$ 00,000	\$ 00,000
Prior Period Adjustment		\$ 00,000	\$ 00,000
Prior Period Refund Paid to CJAD *	\$ 00,000	\$ 00,000	\$ 00,000
Adjusted Beginning Fund Balance	<u>\$ 00,000</u>	<u>\$ 00,000</u>	<u>\$ 00,000</u>

Refund Due to CJAD *		\$ 00,000	\$ 00,000
FUND BALANCE 8/31/2015		<u>\$ 00,000</u>	<u>\$ 00,000</u>

The accompanying notes are an integral part of the financial statements.

* If applicable

NOTES TO THE FINANCIAL STATEMENTS
(Examples and Instructions)

(Included are eleven (11) Notes' examples and informational instructions. All of the following Notes must be included in the audit report. If the Note is not applicable, please state that fact. Any additional Notes deemed necessary by the Independent Auditor should be included.)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity *(Comments should address all TDCJ-CJAD funding sources at the CSCD.) (Required to be stated with additional descriptions. The CSCD is a special purpose district of State government and is not a department of the administrative county, nor is it an agency of the State of Texas.)*

The accompanying financial statements include the revenue of the (**Administrative County Name**, not judicial district number) Community Supervision and Corrections Department (CSCD) related to the receipt of funds administered by the Community Justice Assistance Division of the Texas Department of Criminal Justice from State Appropriations for the Basic Supervision Fund, Community Corrections Program Funds, Diversion Program Grant Funds, Treatment Alternative to Incarceration Program Grant Funds, local fees collected for the use of the CSCD, and the expenditure of those funds. (Note: Only include fund types actually funded to the CSCD. Include the fund TYPE, not the name of a program. If needed in the description, add the judicial district number and other counties covered by the CSCD.)

The (**Administrative County Name**, not judicial district number) Community Supervision and Corrections Department, a special purpose district of State government, was organized to provide certain adult probation services to judicial districts. (Note: CSCDs are specialized local entities and not departments of any county nor are they a department of the TDCJ-CJAD.)

Basis of Accounting

Describe, including basis of accounting prescribed by the TDCJ-CJAD, revenue recognition policies, the method of encumbrance accounting and reporting, and any change in accounting policies from the previous year. Edit paragraphs 2 and 3 below as needed.

Since the Department receives funding from State government, it must comply with requirements of the State. Therefore, the financial statements were prepared using the basis of accounting prescribed by the TDCJ-CJAD, a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts and reported in the statements. The accounts of (County Name) CSCD are organized on the basis of fund accounting, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in a fund based upon the source of the funds and the purposes for which they may be spent and the means by which the spending activities are controlled for the specific activities in accordance with laws, regulations, or other restrictions. Revenues and expenditures are accounted for using either the cash basis of accounting or the modified accrual basis of accounting until the last quarter when the modified accrual basis of accounting must be used.

The modified accrual basis of accounting is followed in that revenues are recorded when susceptible to accrual; i.e., earned, measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues received by October 31, 2015 for financial activity performed by August 31, 2015, are considered available. Also, purchases for which the commitment has been established by August 31, 2015, are considered liabilities regardless of

whether possession of these goods has been received by August 31, provided that the liability purchase is received and is paid by October 31, 2015. Exception to this method of accounting is the recording of refunds to the State as reductions of Fund Balance.

Funds of the (County Name) CSCD are grouped into the agency fund type for the purpose of operation on the (County), Texas accounting system. Accounting agency funds are accounts established for deposit and disbursement of funds which are not controlled through the (County), Texas budget process and are held in purely a custodial capacity.

Budgets (Accounting and Legal Compliance)

Describe basic budget procedures including: prepared at the beginning of each biennium, approved by the district judge(s) in an open meeting, submitted to TDCJ-CJAD for approval, amendments, etc.

The budgets governing the funding to the programs are prepared at the beginning of each biennium and approved by the district judges and the criminal court-at-law judges with jurisdiction over the department in an open meeting and by the Texas Department of Criminal Justice – Community Justice Assistance Division. Only budget adjustment requests, at year-end, received by September 30, 2015 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2015 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD should be referred to in performing the financial audit. (Note: This paragraph can be amended, as needed, to describe the individual procedures of each CSCD.)

Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is utilized. All encumbrances not liquidated by October 31, 2015 became part of the subsequent year's budget. (Note: This paragraph can be amended, as needed, to describe the individual procedures of each CSCD. Also, if encumbrance accounting is not used state that fact.)

Compensated Absences

Give a brief description of the CSCD's paid leave policies (not the paid leave policies of the administrative county) for carryover, even if CSCD personnel cannot carryover balances into the following fiscal year. Several CSCDs have encountered a very high financial burden because of tenured employees leaving employment. Please include the liability dollar amount at August 31, 2015 in this Note.

2. FUNDING SOURCES - STATE AID

Basic Supervision Funds

The State funding is a per capita allocation based on statistics from the previous full calendar year. The per capita formula includes calendar year misdemeanor placements, direct felony and felony pre-trial cases. Funding is first allocated to misdemeanor placements for 182 days. The remaining funding is allocated to felons under direct community supervision and pre-trial supervision based on the CSCD's share of the state total population of direct and pre-trial felons. Basic Supervision is distributed only to CSCDs.

Community Corrections (CC) Program Funds

This appropriation line item is allocation based. The funding is based on two equally assigned factors: the

percentage of the state's population residing in the counties served by the department and the percentage of all felony defendants in the state under direct community supervision by the department. CSCDs are the only entities eligible for CC funds.

Diversion Program (DP) Grant Funds

This discretionary appropriation line item funding is awarded on a competitive basis. The priorities for distribution are determined biennially. All requests are reviewed by TDCJ-CJAD staff, approved by management, and then presented to the Judicial Advisory Council.

Substance Abuse Felony Punishment Facility (SAFPF) Funding: Aftercare caseloads are funded on a per case basis and must meet specific supervision requirements. Funding for SAFPF aftercare caseloads is allocated by TDCJ-CJAD through the DP line item but is budgeted and reported by CSCDs as state aid under Basic Supervision.

Dedicated Salary Funding: Funds were appropriated by the 81st Legislature specifically for community supervision officers and direct care staff salary increases of 3.5% of the salaries as of August 31, 2009 for FY 2010 and another 3.5% increase of the August 31, 2009 salaries for FY 2011. To date, the dedicated salary funding amounts are the same as in FY 2011. Appropriations of the Dedicated Salary are allocated by TDCJ-CJAD through the DP line item but are budgeted and reported by CSCDs as state aid under Basic Supervision.

High / Medium Reduction Caseload Funding: Appropriations of the High/Medium Reduction Caseload funding are allocated by TDCJ-CJAD through the DP line item but are budgeted and reported by CSCDs as state aid under Basic Supervision.

Treatment Alternative to Incarceration Programs (TAIP) Grant Funds

The Treatment Alternative to Incarceration Program provides a continuum of substance abuse treatment services and accountability programming for individual offenders, subject to TAIP funding and guidelines. Services include assessment, screening, and referral to treatment services.

3. FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS

(community supervision fees collected, program participation funds collected, interest, county contributions, donations, commissions, etc.) (Please list "other revenue" items separately.)

Describe, all in chart format, including source, amount, restrictions for use, and if funds are expended in accordance with any applicable limitations. Amounts received must trace back to the Combined Schedule of Revenues and Expenditures. Give detail information of "other revenue" and include interest income, if any. The following examples should be used if applicable but are not all inclusive.

Source	Amount Received	Restrictions for Use	Expended In Accordance With Restriction
Supervision Fees	\$ XX,XXX	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions.	Yes or No
Program Participant Fees, including Pre-Trial Diversion / Intervention Fees	\$ XX,XXX	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions.	Yes or No
Interest Income	\$ XX,XXX	<i>Financial Management Manual for TDCJ-CJAD Funding</i> restrictions.	Yes or No

Electronic Monitoring Fees	\$ XX,XXX	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes or No
Transactions' Administration Fees	\$ XX,XXX	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes or No
Donations	\$ XX,XXX	Financial Management Manual for TDCJ-CJAD Funding restrictions, or as specified by donor.	Yes or No
County Contributions / Donations	\$ XX,XXX	Financial Management Manual for TDCJ-CJAD Funding restrictions, or as specified by county.	Yes or No
Commissions	\$ XX,XXX	Financial Management Manual for TDCJ-CJAD Funding restrictions.	Yes or No

4. FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE NOT REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (Civil Fees, Victim Restitution Funds, Federal Grants, Bond Supervision Funds, Grants from Sources Other Than TDCJ-CJAD, etc.)

Describe, all in chart format, including source, amount, restrictions for use, if funds are expended in accordance with any applicable limitations, and fund balance at August 31, 2015. The following examples are not all inclusive, please list all sources received during the fiscal year.

Source	Amount Received	Restrictions for Use	Expended In Accordance With Restrictions	Fund Balance at August 31, 2015
Victim Restitution	\$ XXX,XXX	Government Code 76.013, paid directly to victim within certain timelines.	Yes or No	\$ XX,XXX
Court Costs	\$ XXX,XXX	Local Government Code, Chapter 113, Section 113.022	Yes or No	\$ XX,XXX
Personal Bond, Pre-Trial Bond, Surety Bond, Bail, and Certain Other Supervision	\$ XXX,XXX	Article 17.40 of the Code of Criminal Procedure \ Senate Bill (SB) 880 in the 82 nd Legislature.	Yes or No	\$ XX,XXX
Supervision Fee for Sex Offenders	\$ XXX,XXX	Article 42.12, Section 19 (f) of the Texas Code of Criminal Procedure	Yes or No	\$ XX,XXX
Crime Victims' Compensation Fund	\$ XXX,XXX	Texas Code of Criminal Procedure, Article 42.12, Section 11 (a) (18) and Texas State Comptroller remittance timeline.		
Federal Grants	\$ XXX,XXX	Federal guidelines	Yes or No	\$ XX,XXX

(Notes: (1) If answered "yes" on the Compliance Checklist, certain fee types should be listed here with amount collected. (2) Attorney fees, fines, and other fees payable to the county fall under the same restrictions for use as Court Costs.)

5. CASH, PETTY CASH AND INVESTMENTS

Collection or clearing accounts are trust funds and must be covered by pledged collateral to cover the estimated highest daily balance of funds operated in conjunction with or through the county depository by the CSCD. Collection accounts must be transferred to the county treasury within the time frames listed in Local Government Code 113.022. All CSCD funds must be in the county treasury (the county's bank account) and must be disbursed by the County Treasurer. (Government Code 509.011 (c) and Local Government Code 140.003 (f)).

Describe the petty cash procedures. How much is petty cash; how are expenditures processed, through cash, counter checks, etc.; what is petty cash used for, etc.? If no petty cash, please state that fact. A change fund is not considered a petty cash fund if it is used strictly for making change.

Describe the procedures of investing idle funds, if any. If funds are not invested, please state that fact.

6. EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL PROGRAMS

Describe the excess expenditure amounts with detailed explanations and whether or not an increase in actual over budget exceeds the \$15,000 or 15% rule. This means that if a line item expenditure changes from the last TDCJ-CJAD approved budget amount by more than \$15,000 or by a percentage greater than 15%, there is a finding. If none, please state that fact.

7. ACCOUNTS RECEIVABLE AND/OR PAYABLE AND/OR INTERFUND TRANSFERS RECEIVABLE AND/OR PAYABLE AT AUGUST 31, 2015

Describe any accounts receivable/payable or interfund transfers receivable/payable, if any, at year end. If none, please state that fact. (Note: this is for items that are budgeted and are required to be reported at year end.)

8. VENDOR CONTRACTS FOR OFFENDER SERVICES

For contracts and/or payments over \$100,000, per vendor or per same-type service, list vendors who provide services to offenders, along with the total amounts paid. State whether or not there is a valid contract with each vendor per the Contract Management Manual for TDCJ-CJAD Funding of Offender Services (CMM). If there are no vendor contracts and/or payments over \$100,000, please state that there are none.

NOTE: To be in compliance with the Contract Management Manual for TDCJ-CJAD Funding of Offender Services (CMM), CSCD contracts must include the following:

- All contract clauses as listed in the CMM for the type of services provided. Only Article I of a contract may differ from the clauses printed in the CMM. No other section or Articles of the contract format may be altered by the CSCD. Article I details the specific services required by the CSCD, such as term of the contract, services to be provided, performance measures (required for contracts above \$25,000), and penalties for non-compliance with the performance measures.
- Article I's requirements would mirror the elements listed in the Invitations to Bid (ITB) and/or Requests for Proposals (RFPs), if applicable.
- Contracts with an aggregate amount for the same type of service for the year of over \$50,000 must be the result of an ITB and/or a RFP.
- Contract terms may be established for one or two years with the option to renew for only one

additional year before competitive bid again.

- The CSCD must have a Contract Monitoring Plan (a written policy) for monitoring vendors paid with CSCD funds. The Monitoring Plan must include detailed procedures for the CSCD's personnel who are conducting the monitoring activities of vendors. The Monitoring Plan should be the result of a risk-based assessment tool to determine which vendors should receive the highest to lowest level of annual monitoring.
- Elements that, at a minimum, should be included in the CSCD's Monitoring Plan's procedures are (1) a checklist indicating whether or not the vendor performed each of the performance measures as listed in Article I of the contract, (2) definitions and/or descriptions of how the CSCD will sample the vendor's records for compliance, (3) an overall ranking or assessment of the vendor based on the findings of the monitoring activity by the CSCD personnel, and (4) documentation of penalties imposed on the vendor for non-compliance with provision of services or performance measures. Procedures will vary for different vendors and/or different types of services.

9. COMMITMENTS AND CONTINGENCIES

Describe and state expected outcome. If none, state that fact.

10. PRIOR PERIOD ADJUSTMENTS AND REFUNDS

Describe in detail. If none, state that fact.

11. SUBSEQUENT EVENTS

Describe. If no reportable subsequent events, state that fact.

(Administrative County Name, not the judicial district number) COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
SCHEDULE OF DIFFERENCES BETWEEN
AUDIT REPORT AND CSCD REPORTS as Submitted to TDCJ-CJAD
FUNDING SOURCE AND PROGRAM TITLE (if applicable)
(Unused lines may be deleted.)
FOR THE YEAR ENDED AUGUST 31, 2015

	Audit	Per CSCD Quarterly Report	Difference*
REVENUE			
State Aid	\$ 00,000	\$ 00,000	\$ 00,000
State Aid: SAFPF	\$ 00,000	\$ 00,000	\$ 00,000
Community Supervision Fees	\$ 00,000	\$ 00,000	\$ 00,000
Payment by Program Participants	\$ 00,000	\$ 00,000	\$ 00,000
Interest Income	\$ 00,000	\$ 00,000	\$ 00,000
Other Revenue	\$ 00,000	\$ 00,000	\$ 00,000
Total Revenue	\$ 00,000	\$ 00,000	\$ 00,000
EXPENDITURES			
Salaries and Fringe Benefits	\$ 00,000	\$ 00,000	\$ 00,000
Travel and Furnished Transportation	\$ 00,000	\$ 00,000	\$ 00,000
Contract Services for Offenders	\$ 00,000	\$ 00,000	\$ 00,000
Professional Fees	\$ 00,000	\$ 00,000	\$ 00,000
Supplies and Operating Expenses	\$ 00,000	\$ 00,000	\$ 00,000
Facilities	\$ 00,000	\$ 00,000	\$ 00,000
Utilities	\$ 00,000	\$ 00,000	\$ 00,000
Equipment	\$ 00,000	\$ 00,000	\$ 00,000
Total Expenditure	\$ 00,000	\$ 00,000	\$ 00,000
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 00,000	\$ 00,000	\$ 00,000
OTHER FINANCING SOURCES (USES)			
Transfer in	\$ 00,000	\$ 00,000	\$ 00,000
Transfer out	\$ -00,000	\$ -00,000	\$ -00,000
Total Other Financing Sources (Uses)	\$ 00,000	\$ 00,000	\$ 00,000
FUND BALANCE 9/1/2014	\$ 00,000	\$ 00,000	\$ 00,000
Prior Period Adjustment *	\$ 00,000	\$ 00,000	\$ 00,000
Prior Period Refund Paid to CJAD **	\$ 00,000	\$ 00,000	\$ 00,000
Adjusted Beginning Fund Balance	\$ 00,000	\$ 00,000	\$ 00,000
Refund Due to CJAD **		\$ 00,000	\$ 00,000
FUND BALANCE 8/31/2015	\$ 00,000	\$ 00,000	\$ 00,000

*Note A *Example*: Difference due to prior year difference between CSCD report and the General Ledger; correction was made during the current year.

** If applicable

(INDEPENDENT AUDITOR LETTERHEAD)

(Example report - no issues noted)

(See AICPA Audit and Accounting Guide for Audits of State and Local Government Units for additional formats.)

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards* for (County name) Community Supervision and Corrections Department, (City), Texas *(Please insert the Administrative County Name, not the judicial district number.)*

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the (County name) Community Supervision and Corrections Department as of and for the year ended August 31, 2015, and the related notes to the financial statements, which collectively comprise (County name) Community Supervision and Corrections Department's basic financial statements, and have issued our report thereon dated (*opinion report date*).

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered (County name) Community Supervision and Corrections Department's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of (County name) Community Supervision and Corrections Department's internal control. Accordingly, we do not express an opinion on the effectiveness of (County name) Community Supervision and Corrections Department's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. (We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. [List the reference numbers of the related findings])

Compliance and Other Matters

As part of obtaining reasonable assurance about whether (County name) Community Supervision and Corrections Department's financial statements are free from material misstatement, we performed tests of its compliance with certain provision of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. (However, we noted certain immaterial instances of noncompliance that we have reported to management of (County name) Community Supervision and Corrections Department in a separate letter dated (*date of letter*).

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not

suitable for any other purpose.

This report is intended solely for the information and use of the (*County Name*) Community Supervision and Corrections Department, others within the organization, and the Texas Department of Criminal Justice-Community Justice Assistance Division and is not intended to be and should not be used by anyone other than these specified parties.

February 29, 2016

(Signed)

Accounting Firm

(Administrative County Name, not the judicial district number) COMMUNITY SUPERVISION AND
CORRECTIONS DEPARTMENT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED AUGUST 31, 2015

Criteria

The laws, regulations, contracts, grant agreements, standards, measures, expected performance, defined business practices, and benchmarks against which performance is compared or evaluated. Criteria identify the required or desired state or expectation with respect to the program or operation. Criteria provide a context for evaluating evidence and understanding for findings.

Reportable Condition

Condition is a situation that exists. The condition is determined and documented during the audit.

Cause

The cause identifies the reason or explanation for the condition or the factor or factors responsible for the difference between the situation that exists (condition) and the required or desired state (criteria), which may also serve as a basis for recommendations for corrective actions. Common factors include poorly designed policies, procedures, or criteria; inconsistent, incomplete, or incorrect implementation; or factors beyond the control of program management. Auditors may assess whether the evidence provides a reasonable and convincing argument for why the stated cause is the key factor or factors contributing to the difference between the condition and the criteria.

Effect or Potential Effect

The effect is a clear, logical link to establish the impact or potential impact of the difference between the situation that exists (condition) and the required or desired state (criteria). The effect or potential effect identifies the outcomes or consequences of the condition. When the audit objectives include identifying the actual or potential consequences of a condition that varies (either positively or negatively) from the criteria identified in the audit. "Effect" is a measure of those consequences. Effect or potential effect may be used to demonstrate the need for corrective action in response to identified problems or relevant risks.

Examples:

1. Criteria

The Financial Management Manual (FMM) for TDCJ-CJAD Funding requires the reporting of all funds and transactions of the department.

Reportable Condition

The department failed to follow guidelines as outlined in the Financial Management Manual, and the fiscal officer failed to properly classify and report certain transactions of the department.

Cause

The (County Name) Community Supervision and Corrections Department, (City), Texas, has not established procedures that will identify, record, and report all transactions and accounts handled by the department. The department should review accounting and reporting procedures in the Financial Management Manual.

Effect or potential effect

The financial statements as presented showed assets overstated, fund balance overstated, and expenditures were understated. The financial statements were adjusted by _____ Firm and the (County Name)

Community Supervision and Corrections Department, (City), Texas, is to correct fund balance with a prior period adjustment in the current fiscal year.

There are no questioned costs associated with this finding.

Statement of Corrective Action Taken

Department personnel and the fiscal officer will review accounting and reporting procedures in the Financial Management Manual. They will also include all accounts and transactions in future reports, with all transactions properly classified.

2. Criteria

The Financial Management Manual for TDCJ-CJAD Funding identifies allowable and unallowable expenditures.

Reportable Condition

The department incurred expenditures not expressly allowed in accordance with the Financial Management Manual. The itemized list below details the expenditures that do not conform to the Financial Management Manual's guidelines.

Cause

The (County Name) Community Supervision and Corrections Department, (City), Texas, has not established procedures that will identify allowable and unallowable expenditures in accordance with the Financial Management Manual. The department should review accounting and reporting procedures in the Financial Management Manual.

Effect or potential effect

The financial statements as presented showed fund balance understated, and expenditures were overstated. The financial statements were adjusted by _____ Firm, correcting fund balance and reporting \$ ___ due to TDCJ-CJAD. The (County Name) Community Supervision and Corrections Department, (City), Texas, is to correct fund balance with a prior period refund in the current fiscal year.

There are questioned costs associated with this finding, see list below:

Statement of Corrective Action Taken

Department will prepare procedures and department personnel and the fiscal officer will review accounting and reporting procedures in the Financial Management Manual.

3. Criteria

Government Code 509.011 © and Local Government Code 140.003 (f) require department funds be deposited in the county treasury (county's bank account) and are to be disbursed by the county treasurer, (or county auditor, if there is no county treasurer) from the treasury.

Reportable Condition

The process by which the CSCD collects, deposits, and disburses funds collected from probationers does not meet the criteria as stated above. The balance from a collection account controlled by CSCD personnel should be disbursed completely to the county treasury within the time period stated, even though the total amount owed is paid by probationers over time. There should be a zero balance in the collection account at the end of each required deposit period.

Cause

The (County Name) Community Supervision and Corrections Department, (City), Texas, has not established procedures to properly deposit all funds, require department funds be deposited with the county treasurer, (or county auditor, if there is no county treasurer) for placement in the county treasury (county's bank account) and that expenses are to be disbursed by the county treasurer, (or county auditor) from the treasury.

Effect or potential effect

The condition causes a lack of segregation of duties which in turn can lead to errors and irregularities.

There are no questioned costs associated with this finding.

Statement of Corrective Action Taken

The county is in the process of installing a new accounting system that will include all funds of the CSCD. When financial information is available to the CSCD, the issuance of more accurate and timely quarterly reports will be possible.

Fiscal Year 2015 TDCJ-CJAD Compliance Checklist

Indicate whether these compliance requirements have been met by answering "Yes," "No," or "NA" (Not Applicable): (Note: The first eighteen (18) checklist items are to be answered "Yes" or "No" only.)

YES	NO	N/A	
___	___		Is separate accountability maintained for TDCJ-CJAD funds; i.e., fund accounting of self-balancing funds? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
___	___		Are Revenues and Expenditures reported to TDCJ-CJAD in agreement with, or reconcilable to, the funding recipient's accounting records and with audited expenditures in each budget category? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
___	___		Are TDCJ-CJAD funds and locally generated revenues expended in accordance with the <i>Financial Management Manual for TDCJ-CJAD Funding (FMM)</i> , TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements, Standard and Special Grant Conditions, and applicable laws? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
___	___		Are proper cutoff procedures observed at the end of each fiscal period? The cutoff date for revenues recognition and expenditures payments of FY 2015 is October 31, 2015.
___	___		Is the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
___	___		Are any TDCJ-CJAD funds used to pay judges' salaries (unless specifically approved by TDCJ-CJAD in a Program Budget; i.e., DWI Courts), community justice council members' salaries, or other court-related expenses? If any of these salaries or expenses are paid, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
___	___		Are expenditures and revenues supported by adequate documentation? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
___	___		Are all employees with access to funds covered by a surety bond? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
___	___		Does the CSCD have an existing policy on budget approval, operate by the policy, and the policy has been approved in an open meeting by the judges charged with oversight of the CSCD (Government Code, Section 76.002, and the <i>Financial Management Manual for TDCJ-CJAD Funding (FMM)</i> Pages 8-10)). If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
___	___		Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account)? (<i>FMM</i> Pages 7-8; Government Code, Section 509.011; Local Government Code, Section 140.003 (f); and Attorney General's Opinion DM-257, dated September 15, 1993) If not, explain in the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.

Are all of the CSCD's funds and collections disbursed by the county treasurer on behalf of the CSCD? (*FMM* Pages 7-8; Government Code, Section 509.011; Local Government Code, Section 140.003 (f); and Attorney General's Opinion DM-257, dated September 15, 1993) If not, explain in the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.

Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account) within the time period required by Local Government Code 113.022? (*FMM* Pages 7-8) If not, explain in the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.

Did the Fiscal Officer follow the applicable laws, guidelines, and duties as specified on Pages 31-35 of the *Financial Management Manual for TDCJ-CJAD Funding*? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Were purchasing laws, including required competitive bidding, followed as directed in accordance with the same procedures applicable to a county? (Texas Local Government Code Section 140.003 and Chapter 262, *FMM* Pages 35-36) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Were there any instances of fraud, non-compliance, waste, or abuse noted by the auditor (Chapter 4, Item 4.25 *Government Auditing Standards*)? If yes, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Are locally generated funds, and other collections, documented with a proper receipt system, and can they be traced to probationers' accounts, bank deposits and statements? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Is equipment physically inventoried and adequately supported with an inventory form? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Is surplus equipment disposed of in accordance with TDCJ-CJAD guidelines? (*FMM* Page 24) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Was an explanation given in the Schedule of Differences for any changes or adjustments that were made to Revenues and Expenditures (by either the CSCD or the Independent Auditor) that adjusted the previous amounts reported to TDCJ-CJAD? If not, explain in the Schedule of Differences, Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Are expenditures that benefit both juveniles and adults prorated on an equitable basis? Is determination of the method of prorating such expenditures supported by adequate documentation, including an annual time study? (*FMM* Page 26) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

If the CSCD determines that an increase or decrease in revenue or expenditures is required, were budget adjustments submitted to TDCJ-CJAD, by **September 30, 2015**, and in accordance with the *Financial Management Manual for TDCJ-CJAD Funding*? (*FMM* Pages 8-10) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Are all non-TDCJ-CJAD funded program fees expended in accordance with applicable limitations; i.e., civil fees, Federal grants, bond fees, sex offender fees, crime victims compensation fund fees, etc.? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Are Victim Restitution Funds accounted for in accordance with Texas Government Code, Section 76.013, and are unclaimed funds tracked for the required five-year period prior to sending to the State Comptroller? (*FMM* Page 28) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Have TDCJ-CJAD policies regarding contracts with vendors been followed, which includes maintaining a Contract Monitoring Plan (policy) to monitor vendor payments and compliance with contracts? (*CMM* and Pages 10-11 of these Guidelines) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Does the CSCD have a policy regarding eligibility for employee salary merit increases, if merit or one-time increases are given? (*FMM* Page 46) If such increases are given without a written policy, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

If the CSCD allows offenders to pay a fee or donate goods to a local food bank in lieu of performing community service restitution (CSR) work hours, does the CSCD have a written **CSR Policy** stating this fact? (TDCJ-CJAD Policy Statement No. CJAD-PS-08) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Are petty cash funds (not change funds) authorized by the county auditor or fiscal officer? (*FMM*, Pages 7-8, 20 and 34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Are petty cash funds used only for specific purposes for allowable items as listed in the *Financial Management Manual for TDCJ-CJAD Funding* and expended only for emergency situations authorized by a written policy and approved by the CSCD director? (*FMM*, Pages 7-8, 20 and 34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

Are Personal Bond, Pre-Trial Bond, Surety Bond, Bail and Certain Other Supervision expenses relating to CSCD employees supervising these cases paid from the administrative fees (and not from state-funded budgets) set in Article 76.015(c) of the Texas Government Code, as amended; i.e., salaries, fringe benefits, travel, supplies, equipment, etc., paid from these fees? If a CSCD employee (or more than one employee where cumulative time is not over 10% of one full-time equivalent position) spends no more than 10% of his/her time on the Bond/Other Supervision Program activities, separation of expenses is considered immaterial and is not required. However, all revenue generated from these fees must be accounted for separately in a local budget. Is this being properly captured? (*FMM* Pages 20-21 and TDCJ-CJAD Policy Statement No. CJAD-PS-09) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

With prior TDCJ-CJAD approval, CSCDs may use Basic Supervision, CC, DP, or TAIP funds as required cash matching for grants from other governmental agencies, non-profit organizations, or private foundations, etc., for the purpose of expanding an existing program. Was cash matching properly authorized, budgeted, and expended? (*FMM* Pages 21-22) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

The Texas Code of Criminal Procedure, Article 42.12, Section 19 (c) requires as a condition of probation that certain sex offenders pay \$5.00 per month during the period of supervision. These fees are in addition to court costs or any other fee imposed on the offender as court ordered. Are these fees collected and accounted for by the CSCD and remitted to the State Comptroller? (FMM Page 27) If fees are collected, include them in the Note to the Financial Statements for funds not required to be budgeted. If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

___ ___ ___

Article 42.12, Section 11 (a) (18), Code of Criminal Procedure authorizes the court to order a defendant, as a condition of community supervision, to reimburse the Crime Victims' Compensation Fund for any amounts paid from that fund to a victim of the defendant's offense or, if no reimbursement is required, make one payment to the fund in an amount not to exceed \$50 if the offense is a misdemeanor or not to exceed \$100 if the offense is a felony. If these fees were collected, were they remitted to the State Comptroller in compliance with the timelines outlined by the State Comptroller's Office? (FMM Pages 28-29) If these fees are collected, include in the Note to the Financial Statements for funds not required to be budgeted. If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

___ ___ ___

Were pretrial diversion/intervention fees properly collected and accounted for as payments by program participants? (FMM Pages 28-29, Government Code, Section 76.015 (c), Texas Code of Criminal Procedure, Article 102.012) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

___ ___ ___

Is there proper identification on motor vehicles that are issued exempt license plates? (FMM Pages 29-30, Transportation Code, Chapter 721) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

___ ___ ___

Is the transactions' administrative fee, if collected, accounted for on a consistent basis? (FMM Page 30) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

___ ___ ___

If there were negative fund balances in programs, were they covered by interfund transfers as described in the *Financial Management Manual for TDCJ-CJAD Funding*? (FMM Pages 33-34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

___ ___ ___

Do action plans exist for all significant findings from previous audits, if applicable, and are action plans current? (Chapter 4, Item 4.05, *Government Auditing Standards*) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

___ ___ ___

EXHIBIT “B”

SELECTION CRITERIA

Hidalgo County

(all funding sources)

**Community Supervision & Corrections Department
“Independent Audit Services”**

RFP NO: 2016-214-07-13-HGO

Exhibit "B"
"Independent Audit Services"
SELECTION CRITERIA
RFP: 2016-214-07-13-HGO

Selection Criteria		Points	Score
1. RESPONSIVENESS	(15 pts)		
➤ Thoroughness of requested information		10	
➤ Understanding of project		5	
Comments/Rationale For Points:			TOTAL

2. FIRM CAPABILITIES	(85 pts)		
➤ Capability to perform all services required		35	
➤ Experience with similar projects		20	
➤ Capability to meet schedules & deadlines		15	
➤ Current workload and ability to commence various requested projects simultaneously		15	
Comments/Rationale For Points:			TOTAL

Total Score			

Project Name: _____

Department: _____

Firm/Participant: _____

Evaluator: _____

Date: _____

EXHIBIT "C"

Insurance Requirements Professional Services (i.e...Engineers, Architects, Appraisers & Surveyors)

The proposer awarded the contract shall furnish proof of insurance, which will also include any subcontractor that is subcontracted by the proposer in at least the following limits, to be in place prior to providing any services under this Contract and to continue at all times in force in effect during the term of this Contract:

1. Professional liability insurance policy with limits of at least One Million Dollars (\$1,000,000) per occurrence, or limited to claims made, include at least a five (5) year extended reporting period.
2. A Five Hundred Thousand Dollars (\$500,000.00) Comprehensive General Liability insurance policy providing additional coverage to all underlying liabilities of County.
3. Automobile liability insurance policy with limits of at least Three Hundred Thousand Dollars (\$300,000.00) per person and Five Hundred Thousand Dollars (\$500,000.00) per occurrence. Coverage should include injury to or death of persons and property damage claims with limits up to Five Hundred Thousand Dollars (\$500,000.00) arising out of the services provided to County hereunder.
4. Uninsured/Underinsured motorist coverage in an amount equal to the bodily injury limits set forth immediately above;
5. Workers compensation insurance in amounts established by Texas law, unless the Bidder is specifically exempted from the Texas Workers Compensation Act, Texas Labor Code Chapter 401, et. seq.

Hidalgo County will only accept certificates of insurance on an Acord form (as attached hereto).

Certificates of insurance naming County as an additional insured shall be submitted to County for approval prior to any services being performed by Contractor. Each policy of insurance required hereunder shall extend for a period equivalent to, or longer than the term of the Contract, and any insurer hereunder shall be required to give at least thirty (30) days written notice to the County prior to the cancellation of any such coverage on the termination date, or otherwise. This Contract shall be automatically suspended upon the cancellation, or other termination, of any required policy of insurance hereunder, and such suspension shall continue until evidence adequate replacement coverage is provided to County. If replacement coverage is not provided within thirty (30) days following suspension of the Contract, this Contract shall automatically terminate.

ACORD	CERTIFICATE OF INSURANCE	DATE (MM/DD/YY)
PRODUCER	THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.	
INSURED	INSURERS AFFORDING COVERAGE	
	INSURER A:	
	INSURER B:	
	INSURER C:	
	INSURER D:	
		INSURER E:

COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THEIR TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS
A	GENERAL LIABILITY				EACH OCCURRENCE \$
	<input type="checkbox"/> COMMERCIAL GENERAL LIABILITY				FIRE DAMAGE (Any one fire) \$
	<input type="checkbox"/> CLAIMS MADE OCCUR				MEDICAL (Any one person) \$
	<input type="checkbox"/> OWNER'S & CONT. PROT				PERSONAL & ADV INJURY \$
	<input type="checkbox"/> OWNER'S PROTECTIVE LIABILITY				ANNUAL AGGREGATE \$
	<input type="checkbox"/> GEN'L AGGREGATE LIMIT APPLIES PER: POLICY PROJECT <input type="checkbox"/> LOC				PRODUCTS - COMP/OP AGG \$
B	AUTOMOBILE LIABILITY				COMBINED SINGLE LIMIT (Ea accident) \$
	<input type="checkbox"/> ANY AUTO				BODILY INJURY (Per person) \$
	<input type="checkbox"/> ALL OWNED AUTOS				BODILY INJURY (Per accident) \$
	<input type="checkbox"/> SCHEDULED AUTOS				PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS				
	GARAGE LIABILITY				AUTO ONLY-EA ACCIDENT \$
	<input type="checkbox"/> ANY AUTO				OTHER THAN AUTO ONLY EA ACC AGG \$
C	EXCESS LIABILITY				EACH OCCURRENCE \$
	<input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE				AGGREGATE \$
	<input type="checkbox"/> DEDUCTIBLE				\$
	<input type="checkbox"/> RETENTION \$				\$
D	WORKERS COMPENSATION AND EMPLOYER'S LIABILITY				WC STATUTORY LIMITS <input type="checkbox"/> OTHER \$
					E.L. EACH ACCIDENT \$
					E.L. DISEASE-EA EMPLOYEE \$
					E.L. DISEASE-POLICY LIMIT \$
	OTHER				

DESCRIPTION OF OPERATIONS / LOCATION / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS
 County of Hidalgo shall be named as additional insured on all Commercial General Liability policies.

CERTIFICATE HOLDER	ADDITIONAL INSURED; INSURER LETTER: _____	CANCELLATION
Hidalgo County Attn: Purchasing Department 2812 S Highway Bus. 281 Edinburg, Texas 78539		SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BY CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES. AUTHORIZED REPRESENTATIVE

Insurance Requirement Acknowledgment

I, _____, authorized representative for _____,
Company/Vendor

hereby acknowledge receipt of the County's required insurance limits. Said requirements:

will be acquired within 10 working days after notification from Purchasing Department of award of project by the Hidalgo County Commissioners= Court;

will acquire additional amounts required to meet the County's requirements within 10 working days after notification from Purchasing Department of award of project by the Hidalgo County Commissioners= Court; currently carry the following

Professional Liability (Errors & Omissions): \$ _____

Automobile Liability: \$ _____ General Liability: \$ _____

have already been met, see attached copy of insurance certificate.

Authorized Representative

Date

Notice to Proposer:

A certificate of insurance for the required insurance limits shall be provided to the Purchasing Department's Contract Managers in order to qualify for award and to execute a contract between your Company and the County

Failure to provide Certificates of Insurance to the Purchasing Department's Contract Managers will cause the award to be rescinded and re-awarded to next qualified vendor. Certificates of Insurance will be monitored and verified on a **quarterly basis** to ensure coverage policy is in place. It is the Company=s obligation to maintain the appropriate insurance coverage throughout the term of the contract.

THIS FORM MUST ACCOMPANY YOUR PACKET

PROJECT REQUIREMENTS ACKNOWLEDGMENT

This is to certify that I, _____, possess all of the **APPLICABLE:**

1. Licenses: _____

2. Bonds: _____

3. Certificates: _____

4. Permits: _____

5. Other: _____

necessary to carry out the required project. Furthermore, I am providing copies of the required documentation so that, if my company is awarded this project, I may be eligible to enter into a contract with Hidalgo County and proceed to complete the project in a timely manner.

*** Any licenses, bonds, certificates, permits, etc. which are required must be presented as part of the packet in order to expedite the evaluation process. Failure to provide said documentation will result in the disqualification of your proposal/qualification.**

Authorized Signature

Date

Company

Address

City, State, Zip

EXHIBIT “D”

CIQ

Conflict of Interest Questionnaire

CONFLICT OF INTEREST QUESTIONNAIRE

FORM CIQ

For vendor doing business with local governmental entity

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

OFFICE USE ONLY

Date Received

1 Name of vendor who has a business relationship with local governmental entity.

2 Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

3 Name of local government officer about whom the information is being disclosed.

Name of Officer

4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

Yes No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

Yes No

5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.

6 Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

7

Signature of vendor doing business with the governmental entity

Date

CONFLICT OF INTEREST QUESTIONNAIRE
For vendor doing business with local governmental entity

A complete copy of Chapter 176 of the Local Government Code may be found at <http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>. For easy reference, below are some of the sections cited on this form.

Local Government Code § 176.001(1-a): "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

- (A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;
- (B) a transaction conducted at a price and subject to terms available to the public; or
- (C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

Local Government Code § 176.003(a)(2)(A) and (B):

(a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

(2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that

- (i) a contract between the local governmental entity and vendor has been executed;
- or
- (ii) the local governmental entity is considering entering into a contract with the vendor;

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or
- (ii) the local governmental entity is considering entering into a contract with the vendor.

Local Government Code § 176.006(a) and (a-1)

(a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

(1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);

(2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or

(3) has a family relationship with a local government officer of that local governmental entity.

(a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

(1) the date that the vendor:

- (A) begins discussions or negotiations to enter into a contract with the local governmental entity; or
- (B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

(2) the date the vendor becomes aware:

- (A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);
- (B) that the vendor has given one or more gifts described by Subsection (a); or
- (C) of a family relationship with a local government officer.

PROPOSER'S AFFIDAVIT
Exhibit "E"

PROPOSER'S AFFIDAVIT OF NON-COLLUSION
NON-CONFLICT OF INTEREST, AND ANTI-LOBBYING
FOR "TITLE (PROJECT DESCRIPTION)"
PROJECT NO.:

STATE OF TEXAS
COUNTY OF HIDALGO

Affiant, _____, being first duly sworn, deposes that:

- (1) Affiant does hereby state neither the proposer nor any of the proposer's officers, partners, owners, agents, representatives, employees, or parties in interest, has in any way colluded, conspired, agreed, directly or indirectly with any person, firm, corporation, or other proposer, or potential proposer, to provide any money or other valuable consideration for assistance in procuring or attempting to procure a contract or fix the prices in the attached proposed or the proposal of any other proposer, and further states that no such money or other reward will be hereinafter paid.
- (2) Affiant further states they have neither recommended or suggested to Hidalgo County or any of its officials or employees, any of the terms or provisions set forth in their Request for Proposal and subsequent agreement, except at a meeting open to all interested proposers, of which proper notice was given.
- (3) Affiant, further states their officers, employees, or agents have not, and will not attempt to lobby, directly or indirectly, the Hidalgo County Commissioner's Court between proposal submission date and award by the Hidalgo County Commissioner's Court.
- (4) Affiant further states no officer, or stockholder of the proposer is a member of the staff, or related to any employee of the Hidalgo County except as noted herein below:

Signature/Title: _____

Subscribed and sworn to before me this _____ day of _____, 20____.

Notary Public

My commission expires: _____, 20____.



HISTORICALLY UNDERUTILIZED BUSINESS (HUB) DECLARATION

The primary objective of the Hidalgo County HUB Program is to ensure Historically Underutilized Businesses receive a fair and equal opportunity for participation in the County's procurement process. This fact holds true for Services (Professional & Non-Professional), Commodities, and Construction contracts and any subcontracts thereto. The program strongly encourages Prime Contractors to provide subcontracting opportunities to Certified Hub Contractors/Vendors. Our goal for HUB contractor/vendor participation, as well as HUB subcontractor participation is 30%. To be considered as a "Certified HUB Contractor/Vendor" the contractor/vendor must have been certified by, and hold a current and valid certification with any of the three agencies listed below.

Have you been Certified as a HUB or an MBE/WBE source?: Yes No

If yes, by whom?: Texas Building & Procurement Commission Other _____

Indicate Certification No(s): _____ or Are Certificate(s) Attached?: Yes No

LIST OF CERTIFIED HUB SUBCONTRACTORS

(Attach additional pages if necessary)

What percentage of the Bid, RFP, or RFQ is to be subcontracted with Certified HUB sources?: _____% (List HUB Subcontractor information below).

HUB Subcontractor Name: _____ HUB Status: _____
Certifying Agency (Check all applicable): Texas Building & Procurement Commission Other
Address: _____ City: _____ State: _____ Zip: _____
Contact Person: _____ Title: _____ Phone No.: ()
Subcontract Amount: \$ _____ Description of Work to be Performed: _____

HUB Subcontractor Name: _____ HUB Status: _____
Certifying Agency (Check all applicable): Texas Building & Procurement Commission Other
Address: _____ City: _____ State: _____ Zip: _____
Contact Person: _____ Title: _____ Phone No.: ()
Subcontract Amount: \$ _____ Description of Work to be Performed: _____

HUB Subcontractor Name: _____ HUB Status: _____
Certifying Agency (Check all applicable): Texas Building & Procurement Commission Other
Address: _____ City: _____ State: _____ Zip: _____
Contact Person: _____ Title: _____ Phone No.: ()
Subcontract Amount: \$ _____ Description of Work to be Performed: _____

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

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

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

Social security number									
Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity,
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust, and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* on page 1.

What is FATCA reporting? The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Note. Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required U.S. federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

Exempt payee code. Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. **Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
2. **Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
3. **Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
4. **Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
5. **Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

***Note.** Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

**Certification
Regarding Debarment, Suspension and Ineligibility**

As is required by the Federal Regulations Implementing Executive Order 12549, Debarment and Suspension, 45 CFR Part 76, Government-wide Debarment and Suspension, the applicant certifies, to the best of his or her knowledge and belief, that both it and its principals:

- a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency;
- b. Have not within a three-year period preceding this bid, proposal and/or application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction, violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- c. Are not presently indicted for or otherwise criminally or civilly charged by a government entity with commission of any of the offenses enumerated herein; and
- d. Have not within a three-year period preceding this bid, proposal and/or application had one or more public transactions terminated for cause or default.

Signature: _____

Print Name: _____

Title: _____

Telephone Number: _____

Date: _____

If the proposer is unable to certify to all of the statements in this Certification, such proposer should attach an explanation to this proposal.



HIDALGO COUNTY
(Including all funding sources, programs, and entities)
REQUEST FOR PROPOSALS

PROJECT NAME

RFP No.: 2016-214-07-13-HGO

RFP SUBMITTAL CHECK LIST

All forms listed below must be submitted in the RFB response. If forms are not submitted, your response may be considered as non-responsive.

Indicate with a check mark (✓) the Forms completed and included in this response:

- Page 9 of Legal Notice
- Exhibit "C" - Acknowledgement forms (pages 3 and 4)
- Exhibit "D Revised CIQ Form -Copy of County Clerk File Recording fee receipt
- Vendor Bidder Application and IRS form W-9
- Certification Regarding Debarment
- One (1) Original, three (7) Copies of Response.

Signature

Date