



Request for Proposal (RFP)

AUDITING AND ACCOUNTING SERVICES

**Alaska Industrial Development Authority
&
Alaska Energy Authority**

RFP 21045

February 1, 2021

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SECTION 1 GENERAL INFORMATION

The Alaska Industrial Development & Export Authority (AIDEA) and the Alaska Energy Authority (AEA) (also referred to individually as “Authority” or collectively as “Authorities”), both separate public corporations of the State of Alaska, are seeking proposals from Certified Public Accounting firms qualified to perform specific auditing and accounting services for both of the Authorities.

The Authorities are equal opportunity employers.

The Authorities are component units of the State of Alaska, constituting political subdivisions within the Department of Commerce, Community and Economic Development, but each with separate and independent legal existence. Each Authority is governed by a Board consisting of five members of the general-public appointed by the Governor and two ex-officio members, the Commissioner of Commerce, Community and Economic Development, and the Commissioner of Revenue. The Board Members for AIDEA serve as the Board for AEA. AIDEA provides personnel services for AEA and has a borrowing arrangement to provide working capital funds to AEA. There is no commingling of funds, assets, or liabilities between the Authorities and there is no responsibility of one for the debts or obligations of the other; therefore, two separate sets of financial statements are issued.

AIDEA is required by AS 44.88.200 to have its financial records audited annually. AIDEA’s most restrictive bond covenant relating to the annual audit requires that audited financial statements be received by bond trustees within 120 days after the June 30 fiscal year end (i.e. no later than October 28).

AEA is required by AS 44.83.900 to have its financial records audited annually. AEA bond covenants require issuance of audited financial statements and a compliance letter within 120 days after the June 30 fiscal year end (i.e. no later than October 28).

As component units of the State of Alaska, AIDEA and AEA are required to provide accounting schedules that will be part of the State’s Comprehensive Annual Financial Report (CAFR). These schedules are derived from the standalone financial statements and may require approval by AIDEA and AEA’s auditors.

The State of Alaska, Department of Administration, Division of Finance requires the financial statements by October 1. Additionally, the Boards of each of the Authorities will require time to review and approve the financial statements prior to being issued.

The Contract is anticipated to begin in May of 2021.

1.1 ALASKA INDUSTRIAL DEVELOPMENT & EXPORT AUTHORITY:

AIDEA’s Mission and Authority: The primary mission of AIDEA is to promote, develop, and advance economic growth and diversification in Alaska by providing various means of financing and investment. AIDEA may adopt regulations, acquire ownership interests in projects, lease projects, issue bonds, and acquire and manage projects.

AIDEA has a number of programs through which it conducts its economic development activities. AIDEA conducts the majority of its business within the Revolving Fund. Revolving Fund programs include; the loan participation program; the development finance program; the revenue bond program; and the business and export assistance program. Economic development activities are also undertaken in the Sustainable Energy Transmission and Supply (SETS) development program, the Arctic Infrastructure Development Fund (AIDF), the Small Business Economic Development Revolving Loan Fund, and the Rural Development Initiative Fund.

These programs provide a primary source of financing for economic development within the State of Alaska. The following links include our most recent Financial Statements and Annual Reports to provide additional understanding of the programs and activities of the Authorities:

<http://www.aidea.org/About/NewsPublications/Publications/FinancialStatements.aspx>

<http://www.aidea.org/About/NewsPublications/AnnualReports.aspx>

1.2 ALASKA ENERGY AUTHORITY:

AEA's Mission and Authority: The primary mission of AEA is to reduce the cost of energy in Alaska. Under current statute, AEA has the general powers necessary to own and operate power production and transmission facilities throughout the state, but AEA is not empowered to purchase or construct new facilities to be owned by AEA, with the exception of the Susitna-Watana hydroelectric project. In addition to its power facilities, AEA works towards reducing energy costs through its rural energy and energy development programs.

The rural energy programs include Bulk Fuel Storage Upgrades, Rural Power System Upgrades, Power Cost Equalization (PCE), Utility Training and Technical Assistance, and the Power Project Loan Fund. The energy development programs include the Renewable Energy Grant Fund and Recommendation Program and the Alternative Energy and Energy Efficiency Programs.

The following links include our most recent Financial Statements and Annual Reports to gain a thorough understanding of the programs and activities of the Authorities:

<http://www.akenergyauthority.org/Who-We-Are/Newsroom/Publications-and-Resources/Financial-Statements>

<http://www.akenergyauthority.org/Who-We-Are/Newsroom/Publications-and-Resources/Annual-Reports>

SECTION 2 INTRODUCTION & INSTRUCTIONS

2.1 PRE-PROPOSAL CONFERENCE:

A non-mandatory pre-proposal meeting is scheduled for **February 18, 2021 at 10:00 AM. Do to the COVID-19 Pandemic the pre-proposal meeting will be conducted telephonically.** Potential Offerors may attend telephonically by calling **1-888-585-9008**, when prompted enter **508-917-314#**.

The purpose of the conference is to discuss the work to be performed with the prospective offerors and to allow them to ask questions concerning the RFP. Questions and answers will be transcribed and sent to prospective offerors as soon as possible after the meeting.

2.2 SUBCONTRACTORS AND JOINT VENTURES:

Subcontractors and Joint Ventures will not be allowed.

2.3 CONTRACT PERSONNEL:

Any change of the project team members named in the proposal must be approved, in advance and in writing, by the project manager. Personnel changes that are not approved by the Authorities may be grounds for the Authorities to terminate the Contract.

SECTION 3 REQUIREMENTS FOR RFP - OFFEROR RESPONSE

3.1 SUBMISSION OF PROPOSALS:

Offeror shall carefully review this RFP for defects and questionable or objectionable material. Questions concerning defects or questionable material must be delivered IN WRITING ONLY to the Contracting Officer on or before **4:00 p.m., March 2, 2021** via e-mail llemus@aidea.org or fax (907) 771-3044. These questions may be answered over the telephone. Other questions may be more complex and may require a written amendment to the RFP. The Contracting Officer will make that decision.

Hand, Mail, or Email only Directly to Following Location:

Offerors may only submit one proposal for evaluation. Offerors proposals must arrive at the below physical address or email address and be date/time stamped no later than **2:00 p.m. March 9, 2021**. Failure to meet this deadline will result in rejection of the proposal, and the proposal will be returned to Offeror without further consideration.

Alaska Industrial Development and Export Authority, and Alaska Energy Authority

813 W Northern Lights Blvd.
Anchorage, AK 99503
Attention: Lois Lemus, Contract Officer
Telephone: (907) 771-3909
Email address: procurement@aidea.org

Proposals submitted in response to this RFP must remain valid for at least ninety (90) calendar days from the date the Authorities designates as the deadline for submitting proposals, plus any addenda or extensions to the RFP, and for an additional contractual term if the Offeror should enter into a Contract with the Authorities to perform work or provide services as described in this solicitation.

3.2 RESERVATIONS:

The Authorities reserve the right to accept or reject any or all proposals. The Authorities may require proposals to be clarified or supplemented through additional written submissions. The Authorities will not be subject to payment for costs incurred for proposal preparation or Contract preparation as a result of valid and legal termination of this RFP or termination of any Contract resulting from the award of the RFP.

3.3 CONTRACTUAL AGREEMENTS:

The basic agreement between the parties shall be the Contract for Auditing and Accounting Services, plus attachments. A sample Contract is provided as a separate document.

Unless stated otherwise herein, the basic and governing language of the contractual agreement resulting from this solicitation shall be comprised of the Contract, this RFP, including all documents, any attachments and amendments, and the successful Offeror's signed proposal. In the event of a conflict between the documents, the Contract shall govern.

3.4 TERMS OF CONTRACT:

The term of the Contract will be three (3) years with the option to extend up to two (2) additional one (1) year periods at the sole discretion of the Authorities.

The Contractor shall provide services as identified and authorized by sequentially numbered Notice to Proceed (NTPs). The Contractor shall not perform services or incur billable expense except as authorized by a NTP.

The Contractor shall be responsible for all tasks and services authorized by a NTP signed by the Project Manager and shall perform such services in accordance with the project schedule.

The Chief Financial Officer (CFO), or his/her designee, will administer any Contract that results from this solicitation. Contact with other Authorities staff, if necessary, will be coordinated through the CFO, or his/her designee.

3.5 MINIMUM QUALIFICATIONS AND MANDATORY INFORMATION TO BE PROVIDED:

3.5.1 MINIMUM QUALIFICATIONS:

Offerors must satisfy certain minimum standards to be considered qualified to provide auditing and accounting services to AIDEA and AEA.

Offerors are strongly encouraged to review the minimum qualifications specified in this section to avoid submitting a proposal that would immediately be rejected on technical grounds or as non-responsive. **Failure to clearly demonstrate that the Offeror meets all minimum requirements of this RFP will automatically disqualify the Offeror's proposal from further consideration by the Authorities.**

- (A) The Offeror must clearly demonstrate and present documentation proving that the Offeror is an experienced and reputable Certified Public Accounting firm by submitting the following:
 - (1) Provide evidence the Firm is in good standing in the AICPA or other nationally-recognized organization of Certified Public Accountants;
 - (2) Provide evidence of the Firms Certification as a CPA qualified to do business in the State of Alaska.

3.5.2 MANDATORY INFORMATION TO BE PROVIDED:

The Offeror's proposal should be organized and presented in the following format and progression.

Although Offerors are encouraged to provide any/all information, which they wish to be considered in support of their proposal, **Offerors must, at a minimum, submit the following information:**

(A) OFFEROR INFORMATION

OFFEROR STATEMENT OF QUALIFICATIONS FORM

Proposals must include a fully completed and signed Offeror Statement of Qualifications form. At a minimum, the information required by the form and attachments thereto must be submitted; other data may also be included as deemed relevant by the Offeror.

(B) PROPOSED WORKPLAN

The Offeror must also include a Workplan that demonstrates the Offeror's comprehension of the objectives and scope of services anticipated by this RFP, without merely duplicating the Scope of Services provided in Section 4 of the RFP.

The Workplan must clearly describe and detail the Offeror's proposed approach to timely perform and complete all services required by the RFP and must include a profile of Offeror firm's individual staff anticipated to be assigned to complete the service.

For all other individuals listed in the Offeror's proposal who may actually render services to the Authorities, please indicate their relevant experience. Discuss the availability and proximity of all individuals listed and the type of commitment Offeror's firm is willing and capable of making to the Authorities.

(C) COST/FEE PROPOSAL

Offerors must provide the Cost/Fee Proposal Forms provided as Attachment 6.1 and Attachment 6.2 to this solicitation. Failure to provide cost information on the forms provided may result in rejection of Offeror's proposal as non-responsive.

Costs/fees must be quoted in U.S. funds and include applicable federal duty, brokerage fees, and transportation costs in order that all services may be provided without further cost. Costs/fees quoted must be exclusive of federal, State and local taxes. Offeror shall provide firm fixed fee quotes for:

- 1) Examination and Issuance of the June 30, 2021 – 2023 financial statements, with extensions possible under the Contract for up to two (2) additional years. Proposals must include a maximum fixed fee for each year;
- 2) Perform Federal Single Audits, as required;
- 3) Prepare letters of compliance for bond trustees;

- 4) Perform agreed upon procedures and other audit, accounting, technical services, and consultation, as required.

Except as provided in the following paragraph, this will be a fixed fee Contract. Specifically, fees for items above will be fixed and all-inclusive. The Authorities will not reimburse the Offeror for any expenses or other costs in addition to the agreed-upon fees.

Fees for Other Accounting Services (Item 4 above) shall be on an hourly basis and may, if agreed in advance in writing, include reimbursement of reasonable and necessary out-of-pocket expenses. The response to this request must include hourly billing rates by various staff levels.

SECTION 4 SCOPE OF SERVICES

4.1 EXAMINATION OF FINANCIAL STATEMENTS (BY SEPTEMBER 30):

The Offeror will perform examinations of the separate financial statements of both AIDEA and AEA, for the fiscal year ending June 30, 2021, and subsequent years under the terms of the Contract, and issue opinions thereon. The examinations will be made in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States.

As part of the annual audit, the Offeror shall prepare a Letter to Those Charged with Governance for both AIDEA and AEA. If determined necessary, The Offeror shall prepare a separate Management Letter for AIDEA and/or AEA after the completion of each audit for submission to the appropriate Board and management.

The examinations will also include the preparation of various required special letters, reports, and auditor certifications as detailed in Attachment 6.4. A summary of the major programs of AIDEA and AEA are presented in Attachment 6.5.

4.2 FEDERAL SINGLE AUDIT REPORT(BY SEPTEMBER 30):

The Offeror will perform Federal Single audits relating to the Authorities involvement in federally funded programs, as required. Both AIDEA and AEA currently receive federal monies. Go to AIDEA and AEA website here to review recent federal single audit reports:

<http://www.aidea.org/About/NewsPublications/Publications/FinancialStatements.aspx>

<http://www.akenergyauthority.org/Who-We-Are/Newsroom/Publications-and-Resources/Federal Single Audits>

4.3 BOND COMPLIANCE REPORT(BY SEPTEMBER 30):

The Offeror will prepare, at the time of each annual AEA audit, a Bond Compliance Report for the Bradley Lake Bond trustee, as required by the bond resolution.

4.4 OTHER ACCOUNTING SERVICES:

During the period of the Contract, situations may arise in which both of the Authorities have need of additional accounting and/or tax services.

Additional accounting services may be requested from time to time, including those to (i) review and comment on the various systems of internal accounting and financial controls, (ii) enhance the development of the Authorities automated accounting systems for financial transaction, (iii) research GASB standards and guidance related to the treatment of complex and specialized accounting transactions; (iv) issue opinion letters relating to the clarification or application of accounting regulations as they relate to the Authorities financial matters; (v) provide guidance as needed in the implementation of new accounting standards; (vi) perform agreed upon procedures for specified purposes; (vii) examine or review third party accounting records; and/or (viii) prepare drafts of the financial statements, including notes thereto, if requested.

The volume and subject matter of such work, if any, that may be needed cannot be predicted. The assignment of

such work to Offeror will be solely at the Authorities discretion, and the award of a Contract pursuant to the RFP will not preclude the Authorities from assigning any such work to others.

Any work to be performed pursuant to this section must be authorized in writing. This written approval must be received prior to the work being initiated.

4.5 INSPECTION & MODIFICATION – REIMBURSEMENT FOR UNACCEPTABLE DELIVERABLES:

The Contractor is responsible for the completion of all work set out in the Contract. All work is subject to inspection, evaluation, and approval by the project manager. The Authorities may employ all reasonable means to ensure that the work is progressing and being performed in compliance with the Contract. The project manager may instruct the Contractor to make corrections or modifications if needed in order to accomplish the Contract's intent. The Contractor will not unreasonably withhold such changes.

Substantial failure of the Contractor to perform the Contract may cause the Authorities to terminate the Contract. In this event, the Authorities may require the Contractor to reimburse monies paid (based on the identified portion of unacceptable work received) and may seek associated damages.

4.6 CONTRACT CHANGES – UNANTICIPATED AMENDMENTS:

During the course of this Contract, the Contractor may be required to perform additional work. That work will be within the general scope of the initial Contract. When additional work is required, the project manager will provide the Contractor a written description of the additional work and request the Contractor to submit a firm time schedule for accomplishing the additional work and a firm price for the additional work. Cost and pricing data must be provided to justify the cost of such amendments per 3 AAC 100.560.

The Contractor will not commence additional work until the project manager has secured any required Authorities approvals necessary for the amendment and has issued a written Contract amendment, approved by the Authorities or the designee.

4.7 NONDISCLOSURE AND CONFIDENTIALITY:

Contractor agrees that all confidential information shall be used only for purposes of providing the deliverables and performing the services specified herein and shall not disseminate or allow dissemination of confidential information except as provided for in this section. The Contractor shall hold as confidential and will use reasonable care (including both facility physical security and electronic security) to prevent unauthorized access by, storage, disclosure, publication, dissemination to and/or use by third parties of the confidential information. "Reasonable care" means compliance by the Contractor with all applicable federal and state law, including the Social Security Act and HIPAA. The Contractor must promptly notify the Authorities in writing if it becomes aware of any storage, disclosure, loss, unauthorized access to or use of the confidential information.

Confidential information, as used herein, means any data, files, software, information or materials (whether prepared by the state or its agents or advisors) in oral, electronic, tangible or intangible form and however stored, compiled or memorialized that is classified confidential as defined by State of Alaska classification and categorization guidelines provided by the Authorities to the Contractor or a Contractor agent or otherwise made available to the Contractor or a Contractor agent in connection with this Contract, or acquired, obtained or learned by the Contractor or a Contractor agent in the performance of this Contract. Examples of confidential information include, but are not limited to technology infrastructure, architecture, financial data, trade secrets, equipment specifications, user lists, passwords, research data, and technology data (infrastructure, architecture, operating systems, security tools, IP addresses, etc.).

Additional information that the Contractor shall hold as confidential during the performance of services under this Contract include, but not limited to:

**FINANCIAL STATEMENT
FEDERAL SINGLE AUDIT REPORT
BOND COMPLIANCE REPORT
OTHER ACCOUNTING SERVICES**

If confidential information is requested to be disclosed by the Contractor pursuant to a request received by a third party and such disclosure of the confidential information is required under applicable state or federal law, regulation, governmental or regulatory authority, the Contractor may disclose the confidential information after providing the Authorities with written notice of the requested disclosure (to the extent such notice to the Authorities is permitted by applicable law) and giving the Authorities opportunity to review the request. If the Contractor receives no objection from the Authorities, it may release the confidential information within 30 days. Notice of the requested disclosure of confidential information by the Contractor must be provided to the Authorities within a reasonable time after the Contractor's receipt of notice of the requested disclosure and, upon request of the Authorities, shall seek to obtain legal protection from the release of the confidential information.

The following information shall not be considered confidential information: information previously known to be public information when received from the other party; information freely available to the general public; information which now is or hereafter becomes publicly known by other than a breach of confidentiality hereof; or information which is disclosed by a party pursuant to subpoena or other legal process and which as a result becomes lawfully obtainable by the general public.

SECTION 5 EVALUATION CRITERIA

EVALUATION OF PROPOSALS:

The Authorities will appoint an evaluation committee to review the proposals submitted.

At the sole discretion of the Authorities, finalists for consideration of award may be required to make an oral presentation to the evaluation committee. The oral presentation may be considered in the evaluation of the Offeror's proposal, and overall scores under Offeror Information may be adjusted at the discretion of the evaluation committee. If scheduled, oral presentations will be limited to a 30-minute presentation by the Offeror, followed by a maximum 45-minute question and answer period. All costs associated with the oral presentation shall be the responsibility of the Offeror.

Any proposals received by the Authorities that may be missing any or all of the mandatory information required by this RFP will be determined to be non-responsive and will not be evaluated by the Authorities. Offerors must ensure that their proposal has included each and every item listed under Section 3.5 (Minimum Qualifications and Mandatory Information to be provided) and has thoroughly responded to all requirements and provisions of Section 3.5.1 through 3.5.2. The Authorities will not be responsible for notifying Offerors of any deficiencies in proposals.

5.1 EVALUATION SCORING:

The evaluation committee will weigh proposal components as follows:

5.1.1 OFFEROR INFORMATION (30%)

Offeror must submit a fully completed and signed Offeror Statement of Qualifications form, which is enclosed as Attachment 6.3. **At a minimum, all information required by the form and attachments thereto must be submitted; other data may also be included as deemed relevant by the Offeror.**

- (A) Completed Offeror Statement of Qualifications form (Attachment 6.3) shall be considered an integral part of the Offeror's proposal, and must be signed by the individual(s) who is (are) authorized to bind the Offeror contractually. The Offeror Statement of Qualification indicates the signer is so authorized and must indicate the title(s) or position(s) the signatory(ies) hold in the Offeror's firm and will also contain at least the following information:
- (1) The Offeror's name, address, email address, telephone and facsimile numbers;
 - (2) A statement expressing the Offeror's unconditional willingness to perform the services described in this RFP;
 - (3) A statement that staff and other resources which are required to perform the services described in this RFP will be made available to the Authorities as required;
 - (4) Name, title, address, email address, telephone and facsimile numbers of the proposed key staff who will be assigned to the Authorities account;

- (5) The Offeror's Federal Employer Identification number;
 - (6) A statement as to whether the Offeror's firm has signed a consent agreement, has had an unfavorable judgment entered against the firm or has been involved in an unfavorable arbitration settlement in the past two (2) years; and
 - (7) Disclosure of any conflict of interest.
- (B) Offeror must also submit attachments to the Offeror Statement of Qualifications, including but not limited to:
- (1) Five (5) references of current clients (names and telephone numbers) for whom similar work is performed;
 - (2) One (1) reference from a previous client (name and telephone number) for whom similar work was performed but for whom the Offeror no longer provides such services; and
 - (3) Resumes of key staff;
 - (4) Documentation of electronic data transfer capability;
 - (5) License, insurance, bonding, business license; and
 - (6) Organizational documents.

5.1.2 PROPOSED WORKPLAN (30%):

The Offeror must also include a Workplan that demonstrates comprehension of the objectives and scope of services anticipated by this RFP, without merely duplicating the Scope of Services provided in Section 4 of the RFP.

The Workplan must clearly describe and detail the Offeror's proposed approach to timely perform and complete all services required by the RFP and must include a profile of Offeror firm's individual staff anticipated to be assigned to complete the service.

For all other individuals listed in the Offeror's proposal who may actually render services to the Authorities, please indicate their relevant experience. Discuss the availability and proximity of all individuals listed and the type of commitment Offeror's firm is willing and capable of making to the Authorities.

5.1.3 COST/FEE PROPOSAL 40%):

The Offeror must provide all cost/fee information on the Cost/Fee Proposal Form separately for AIDEA and for AEA supplied as Attachment 6.1 and Attachment 6.2 to this solicitation. **Failure by the Offeror to supply information on the form provided, or to supply adequate and complete information, will result in the Offeror's proposal being rejected as non-responsive.**

Costs/fees must be quoted in U.S. funds and include applicable federal duty, brokerage fees, and transportation costs in order that all services may be provided without further cost. Costs/fees quoted must be exclusive of federal, State and local taxes. Offeror shall provide firm fixed fee quotes for the following:

- (A) Services provided during the five (5) year term of the Contract, assuming optional renewals;
- (B) Federal Single Audit, cost per audit;
- (C) Bond Compliance Report, assuming 1 per year for AEA;
- (D) Other accounting services provided pursuant to Section 4.4 aggregating 500 hours (100 hours per year) allocated as follows:
 - 1. Partner: 10%
 - 2. Manager: 20%
 - 3. Senior: 20%
 - 4. Staff: 50%

5.2 AWARD FACTORS:

If applicable, the Contracting Officer or his/her designee will conduct negotiations with responsive and responsible Offerors whose proposal, when considered with all other proposals submitted in response to this solicitation, best meet the needs of the Authorities.

Upon selection of the apparently successful Offeror(s), The Authorities will issue a "Notice of Intent to Award." Copies of this Notice will be faxed and/or mailed to all Offerors who submitted proposals in response to this RFP.

Following a ten (10) day appeal period, the Authorities will enter into negotiations with the apparent successful Offeror. Should contractual negotiations with the apparently successful Offeror be determined unsuccessful, AIDEA and AEA reserve the right to either negotiate with the Offeror who submitted the next highest scoring proposal or to cancel the RFP.

5.3 UNAUTHORIZED NEGOTIATIONS:

In no event shall a prospective Offeror, or the apparently successful Offeror, enter into discussions or negotiations with representatives of the Authorities other than the Chief Procurement & Contracting Officer, or her designee.

5.4 OTHER FACTORS/REQUIREMENTS:

In accordance with the AIDEA Procurement regulations, all proposal information, including detailed price and cost information, will be held in confidence during the evaluation process and prior to issuance of the Notice of Intent to Award a contractual agreement. Thereafter, proposals will become public information.

**SECTION 6
ATTACHMENTS**

The following materials are included to assist in responding to this RFP:

6.1 COST /FEE PROPOSAL FORM AIDEA

6.2 COST /FEE PROPOSAL FORM AEA

6.3 OFFEROR STATEMENT OF QUALIFICATIONS

6.4 REPORTS RELATED TO ANNUAL AUDIT

6.5 AIDEA AND AEA MAJOR PROGRAMS

**ATTACHMENT 6.1
COST/FEE PROPOSAL FORM
AIDEA**

TO BE COMPLETED BY OFFEROR:

This Cost/Fee Proposal Form is submitted as part of a proposal in response to the solicitation entitled **AUDITING AND ACCOUNTING SERVICES (RFP 21045)**.

The name of the Offeror firm is:

INSTRUCTIONS FOR COMPLETING FORM:

Respond to every question or blank space provided on this form. If the information required is not applicable, enter "N/A." If the form does not provide enough space to adequately respond to any question or request for information, enter "see attached explanation" in the space provided, and attach the additional pages of information. Clearly identify the portion of the form you are responding to, and attach the information in the proper order.

A. EXAMINATION OF FINANCIAL STATEMENTS:	FIRM FIXED FEE:
FY2021	\$
FY2022	\$
FY2023	\$
*FY2024	\$
*FY2025	\$
(* if extended)	
TOTAL COST/FEES FOR EXAMINATION OF FINANCIAL STATEMENTS (all years)	\$

B. FEDERAL SINGLE AUDIT REPORT:	FIRM FIXED FEE:
Cost per federal single audit	\$
TOTAL COST:	\$

C. BOND COMPLIANCE REPORT	FIRM FIXED FEE:
Cost per bond compliance report	\$
TOTAL COST:	\$

D. OTHER ACCOUNTING SERVICES:			
STAFF:	HOURLY RATE:	ESTIMATED HOURS	FIRM FIXED FEE:
Partner	\$	50	\$
Manager	\$	100	\$
Senior	\$	100	\$
Staff	\$	250	\$
TOTAL OTHER ACCOUNTING SERVICES			\$

TOTAL A, B, C AND D **\$** _____

PREPARED BY:

(Name) _____

(Title) _____

(Date) _____

OFFEROR'S SIGNATURE:

By signature on this document, the Offeror certifies that all terms and conditions, including fee or price quotes submitted as a part of the Offeror's response to this solicitation shall remain effective for a period of not less than ninety (90) days from the date the Authorities designate as the deadline for submitting proposals; plus any addenda or extensions to the RFP, and for an additional contractual term, if the Offeror should enter into a Contract with the Authorities to perform work or provide services as described in this solicitation. The Offeror further acknowledges and agrees that its proposal and all other material submitted will become the property of the Authorities.

The Firm Fixed Fee proposal submitted by the Offeror pursuant to Section 3.5.2 of this RFP is submitted with the understanding that the Authorities activities and programs may change from time to time and the reporting requirements will be adjusted accordingly. To the extent the Authorities activities and programs change, the result of which is to materially increase or decrease the work required of the Offeror to perform the services defined in this solicitation, either party may provide the other with a written request supported by documentation, which substantiates an equitable adjustment to the Firm Fixed Fee proposal. Neither party may unreasonably withhold its approval of a properly documented and substantiated request for fee adjustment.

Any request for adjustment to the Firm Fixed Fee proposal must be based upon a material change to the Authorities activities and/or programs such as merger or complete reorganization. "Material change" is defined as a change, which results in at least a twenty-five percent (25%) increase, or decrease in programs and associated activities.

NOTE: FAILURE BY OFFEROR TO SIGN AND DATE THIS COST/FEE PROPOSAL FORM WILL RESULT IN THE AUTHORITIES REJECTING THE OFFEROR'S PROPOSAL AS NON-RESPONSIVE.

Offeror Signature and Date of Signature

Typed or Printed Name of Offeror

Title

Company Name/Tax I.D. Number

Mailing Address

Telephone Number

Email

**ATTACHMENT 6.2
COST/FEE PROPOSAL FORM
AEA**

TO BE COMPLETED BY OFFEROR:

This Cost/Fee Proposal Form is submitted as part of a proposal in response to the solicitation entitled AUDITING AND ACCOUNTING SERVICES (RFP 21045).

The name of the Offeror firm is:

INSTRUCTIONS FOR COMPLETING FORM:

Respond to every question or blank space provided on this form. If the information required is not applicable, enter "N/A." If the form does not provide enough space to adequately respond to any question or request for information, enter "see attached explanation" in the space provided, and attach the additional pages of information. Clearly identify the portion of the form you are responding to, and attach the information in the proper order.

A. EXAMINATION OF FINANCIAL STATEMENTS:	FIRM FIXED FEE:
FY2021	\$
FY2022	\$
FY2023	\$
*FY2024	\$
*FY2025	\$
(* if extended)	
TOTAL COST/FEES FOR EXAMINATION OF FINANCIAL STATEMENTS (all years)	\$

B. FEDERAL SINGLE AUDIT REPORT	FIRM FIXED FEE:
Cost per federal single audit	\$
TOTAL COST:	\$

C. BOND COMPLIANCE REPORT:	FIRM FIXED FEE:
Cost per bond compliance report	\$
TOTAL COST:	\$

D. OTHER ACCOUNTING SERVICES			
STAFF:	HOURLY RATE:	ESTIMATED HOURS	FIRM FIXED FEE:
Partner	\$	50	\$
Manager	\$	100	\$
Senior	\$	100	\$
Staff	\$	250	\$
TOTAL OTHER ACCOUNTING SERVICES			\$

TOTAL A, B, C AND D **\$** _____

PREPARED BY:

(Name)

(Title)

(Date)

OFFEROR'S SIGNATURE:

By signature on this document, the Offeror certifies that all terms and conditions, including fee or price quotes submitted as a part of the Offeror's response to this solicitation shall remain effective for a period of not less than ninety (90) days from the date the Authorities designate as the deadline for submitting proposals; plus any addenda or extensions to the RFP, and for an additional contractual term, if the Offeror should enter into a Contract with the Authorities to perform work or provide services as described in this solicitation. The Offeror further acknowledges and agrees that its proposal and all other material submitted will become the property of the Authorities.

The Firm Fixed Fee proposal submitted by the Offeror pursuant to Section 3.5.2 of this RFP is submitted with the understanding that the Authorities activities and programs may change from time to time and the reporting requirements will be adjusted accordingly. To the extent the Authorities activities and programs change, the result of which is to materially increase or decrease the work required of the Offeror to perform the services defined in this solicitation, either party may provide the other with a written request supported by documentation, which substantiates an equitable adjustment to the Firm Fixed Fee proposal. Neither party may unreasonably withhold its approval of a properly documented and substantiated request for fee adjustment.

Any request for adjustment to the Firm Fixed Fee proposal must be based upon a material change to the Authorities activities and/or programs such as merger or complete reorganization. "Material change" is defined as a change which results in at least a twenty-five percent (25%) increase or decrease in programs and associated activities.

NOTE: FAILURE BY OFFEROR TO SIGN AND DATE THIS COST/FEE PROPOSAL FORM WILL RESULT IN THE AUTHORITIES REJECTING THE OFFEROR'S PROPOSAL AS NON-RESPONSIVE.

Offeror Signature and Date of Signature

Typed or Printed Name of Offeror

Title

Company Name/Tax I.D. Number

Mailing Address

Telephone Number

Email

ATTACHMENT 6.3
OFFEROR STATEMENT OF QUALIFICATIONS

TO BE COMPLETED BY OFFEROR:

This Offeror Statement of Qualifications is submitted as part of a proposal in response to the solicitation entitled Auditing and Accounting Services; Alaska Industrial Development & Export Authority and the Alaska Energy Authority (RFP #21045).

The name of the Offeror firm is: _____

INSTRUCTIONS FOR COMPLETION OF THE OFFEROR STATEMENT OF QUALIFICATIONS:

Respond to every question or blank space provided on this offeror statement of qualifications. If the information required is not applicable, enter "N/A." If the offeror statement of qualifications does not provide enough space to adequately respond to any question or request for information, enter "see attached explanation" in the space provided, and attach the additional pages of information. Clearly identify the portion of the offeror statement of qualifications you are responding to, and attach the information in the proper order.

The Offeror's submission is not limited to information or documentation required by this offeror statement of qualifications. The Offeror is encouraged to submit additional or supplemental information to substantiate Offeror's experience and qualifications.

OFFEROR STATEMENT OF QUALIFICATIONS

BY A PROPERLY AUTHORIZED SIGNATURE ON THIS DOCUMENT, OFFEROR HEREBY CERTIFIES AND AFFIRMS THAT:

Section I: Disclosure, Pledges, and Promises

1. The proposal submitted was independently arrived at, without collusion, under penalty of perjury.

The Offeror has not, and will not disclose the terms and conditions of the proposal, directly or indirectly, to any other Offeror or interested person prior to Contract award unless otherwise required by law.
2. Each signature on the proposal and all addenda are considered to be a certification by the signatory that the signatory:
 - a. Is the person from the Offeror's organization responsible for determining the prices and terms being offered in the proposal, and that the signatory has not participated and will not participate in any action contrary to Paragraph 1 above; and
 - b. Has been authorized, in writing, to act as agent for the following principals in certifying that those principals have not participated and will not participate in any action contrary to Paragraph 1 above.

(Insert full name of person(s) in the Offeror's organization responsible for determining the prices and terms offered in the proposal, and the title of his or her position in the Offeror's organization.)

- c. As an authorized agent of the Offeror, does certify that the principals named in Paragraph 2, Section b, have not participated and will not participate in any action contrary to Paragraph 1 above.
- d. As an authorized agent of the Offeror, has not personally participated and will not participate in any action contrary to Paragraph 1 above.

3. The Offeror represents that, except for full-time bona fide employees working solely for the Offeror, the Offeror:
- a. () has, () has not, employed or retained any person or company to solicit or obtain the AIDEA and AEA Contract resulting from RFP 21045; and
 - b. () has, () has not, paid or agreed to pay any person or company employed or retained to solicit or obtain the AIDEA and AEA Contract resulting from RFP 21045, any commission, percentage, brokerage or other fee contingent upon or resulting from the award of a Contract.

If the answer to 3a or 3b above is affirmative, the Offeror shall include a full and written disclosure attached to this affidavit and addressed to the Authorities Chief Procurement & Contracting Officer.

The Offeror acknowledges and agrees that any misrepresentation made by the Offeror subject to Paragraphs 3a and 3b above shall give the Authorities the right to (1) terminate any subsequent Contract; (2) at its sole discretion, deduct from Contract payments the amount of any commission, percentage, brokerage, or other contingent fee; or (3) take other remedy pursuant to the Contract.

4. To the best of Offeror's knowledge and in good faith, it is the Offeror's belief that the following named Authorities employees or Authorities Board Members may have a financial, business, or familial interest, direct or indirect, in or with the Offeror or Offeror's representative: (If none, so state.)

Authorities Employee Name/Job Title

Authorities Board Member(s)

Explanation of nature of Authorities employee or Board Member(s) interest with Offeror or Offeror's representative: (If none, so state.)

The Offeror () is, () is not, an employee of the Authorities. If the Offeror has previously served as an employee of the Authorities, the Offeror certifies that his/her service was terminated () less than twenty-four (24) months ago, or () more than twenty-four (24) months ago.

5. The Offeror does not have any organizational conflict of interest which is defined as a situation in which the nature of work to be performed or services to be supplied under the proposed the Authorities Contract, and the Offeror's organizational, financial, contractual, or other interests may:
- a. Result in an unfair competitive advantage to the Offeror; or
 - b. Impair the Offeror's objectivity in performing the Contract work or providing the Contract services.

If the Offeror cannot respond affirmatively to 5a and 5b above, the Offeror shall include a full and written disclosure attached to this affidavit and addressed to the Authorities Chief Procurement & Contracting Officer.

6. Neither the Offeror, nor any person or firm which has an interest in the Offeror's firm, is ineligible to:
- a. Be awarded Contracts by any agency of the United States Government, or the State of Alaska.
7. The Offeror certifies that:
- a. It has paid all required fees and is properly licensed and bonded to do business in the State of Alaska and within the local governing body in which any work or services subsequent to RFP 21045 is to be performed or provided.
 - b. It complies and will comply with all laws of the State of Alaska, the applicable portions of the Federal Civil Rights Act of 1964, and the Equal Employment Opportunity Act as regulated by the State and federal governments and the Americans with Disabilities Act of 1990 and the regulations issued thereunder by the federal government.
 - c. The offeror certifies that all services provided under this Contract by the Contractor shall be performed in the United States. If the offeror cannot certify that all work will be performed in the United States, the offeror must contact the Contracting officer in writing to request a waiver at least 10 days prior to the deadline for receipt of proposals. The request must include a detailed description of work that will be performed outside the United States, where, by whom, and the reason the waiver is necessary. Failure to comply with these requirements may cause the Authorities to reject the proposal as non-responsive, or cancel the Contract.
 - d. The Offeror certifies that all terms and conditions, including fee or price quotes submitted as a part of the Offeror's response to this solicitation shall remain effective for a period of not less than ninety (90) days from the date the Authorities designates as the deadline for submitting proposals, plus any addenda or extensions to the RFP, and for an additional contractual term if the Offeror should enter into a Contract with the Authorities to perform work or provide services as described in this solicitation. The Offeror acknowledges and agrees that its proposal and all other material submitted will become the property of the Authorities.
 - e. No action, suit, proceeding, inquiry or investigation before or by any court or federal, State, municipal or other governmental authority is pending, or to the Offeror's knowledge is threatened against Offeror or affecting the assets, properties, or operations of the Offeror or its interests, which if determined adversely to Offeror would have material and adverse effect upon the consummation of transactions contemplated by, or the validity of, agreements between the Authorities and the Offeror, or upon the financial condition, assets, properties or operations of Offeror. No employee employed by the Offeror's firm, or the Offeror's firm itself has been debarred, suspended, or otherwise prohibited from practice by any federal, State, or local agency.

f. If the Offeror is unable to affirmatively certify any statement under Paragraph (d) above, the Offeror shall include a full and written disclosure attached to this affidavit and addressed to the Authorities Contracting Officer.

8. Offeror represents that the following attached information reflects a true and accurate description of the Offeror's experience and ability to perform all tasks anticipated under the Scope of Services detailed in the RFP.

OFFEROR'S SIGNATURE

By signature on this document, the Offeror hereby certifies that all statements contained herein are accurate and complete.

Offeror's representations concerning its qualifications will be construed as a covenant under any Contract subsequent to this RFP. Should it appear that Offeror has made a material misrepresentation on the Offeror Offeror Statement of Qualifications form, the Authorities shall have the right to terminate the Contract for Offeror's breach, and the Authorities may then pursue such remedies as exist under the Contract, or as otherwise are provided by law.

NOTE: OFFEROR'S FAILURE TO SIGN AND DATE THIS OFFEROR STATEMENT OF QUALIFICATIONS WILL RESULT IN REJECTION OF THE OFFEROR'S PROPOSAL AS NON-RESPONSIVE.

Offeror Signature and Date of Signature

Typed or Printed Name of Offeror

Title

Company Name/Tax I.D. Number/Alaska Business License

Mailing Address

Telephone Number/Email

ATTACHMENT 6.4
REPORTS RELATED TO ANNUAL AUDIT

- (A) Annual Financial Statements Opinion in Hard Copy and Electronic File Format (by September 30): Audited financial statements, prepared as of June 30 for both AIDEA and AEA's fiscal year then ended, for all programs and activities, prepared in accordance with generally accepted accounting principles. AIDEA and AEA will prepare all statements, footnotes and report schedules, unless the Offeror is specifically requested under this Contract to assist in the preparation of those reports. Offeror to perform audit tests and procedures related to the statements and activities and provide related opinion letter for each audit.
- (B) Letter to Management in Hard Copy and Electronic File Format (by September 30):
Offeror will prepare and present this report to the members of the budget and audit subcommittee and the Board Members noting any material weaknesses in internal controls and opportunities to enhance operating efficiencies, which may have come to its attention during the course of its review.
- (C) Federal Financial Assistance (Single Audit) Reports in Hard Copy and Electronic File Format (by September 30):
AIDEA and AEA will prepare all necessary schedules. The Offeror will provide all required reports, which have included the following:
- (1) Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance with Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
 - (2) Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance
 - (3) Schedule of Expenditures of Federal Awards
 - (4) Notes to Schedule of Expenditures of Federal Awards
 - (5) Schedule of Findings and Questioned Costs.
- (D) Bond Compliance Report – Examination Letter for AEA (by September 30).

Contractor shall diligently work to complete all audit reports by the dates stated above in sections "A" through "D." Failure to complete reports by the stated deadline may result in termination of the Contract in accordance with the Termination provisions stated in Contract General Provisions and Standard Contract Terms. Article 5.

Attachment 6.5
AIDEA AND AEA MAJOR PROGRAMS

AIDEA MAJOR PROGRAMS

Department of the Treasury Coronavirus Relief Fund CFDA 21.019
Department of Transportation Federal Transit Cluster CFDA 20.500

AEA MAJOR PROGRAMS

Denali Commission Program CFDA 90.100