



Supreme Court of Nevada
Administrative Office of the Courts
408 East Clark Avenue
Las Vegas, Nevada 89101

**REQUEST FOR QUALIFICATION
FOR JUDICIAL BRANCH
STATEWIDE MINIMUM ACCOUNTING STANDARDS AUDITS**

For the Audit Years 2018 and 2019

RELEASE DATE: April 27, 2018
DUE DATE: May 25, 2018 @ 5:00pm

LAS VEGAS, NEVADA

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I. **Executive Summary**

The Supreme Court of Nevada and the Nevada judiciary intends to contract with public accounting firms to conduct Court ordered Minimum Accounting Standards (MAS) audits during calendar years ending 2018 and 2019. The Minimum Accounting Standards (MAS) audits are agreed-upon procedures engagements of courts compliance with the established Minimum Accounting Standards. Each court in the state is required to follow the MAS and undergo an external audit of their operations every 4 years. These compliance engagements are separate from any other audits required by each courts local governments and separate from any other audits completed at the courts.

The Chief Justice of the Supreme Court of Nevada is the administrative head of the Nevada Judiciary per Article 6, Section 1 of the Nevada Constitution. However, each of Nevada's 74 courts, which includes the appellate, district, justice, and municipal courts operate separately and are funded independently, both at state and local government level. As a result, each court operates their own case management system and utilizes their state (appellate courts only) and local government's financial management systems. In many cases, the courts may also utilize various other functions of their local government's including human resources, payroll, and expenditure processing. As the Nevada judiciary is non-unified, each courts operations do vary between jurisdictions.

This Request for Qualification documents the Supreme Court of Nevada's request for information and fees to perform the Minimum Accounting Standards audits in various court locations throughout the state, and invites firms to provide proposals to conduct the engagements. An RFQ is being used to assist the Nevada courts in procuring future audit services. The RFQ will be used by courts to develop individual contract awards. Nevada courts engaging a chosen audit firm will be directly contacted by a court seeking audit services and will refer to this proposal. Qualified firms will be compiled and available to the Nevada judiciary. Each court will determine their firm choice, which is usually based on a combination of cost and technical factors (best value). Use of a qualified firm identified as part of this RFQ is not mandatory by the Nevada judiciary.

II. **General Information**

A. **Purpose and Background**

The Supreme Court of Nevada, Administrative Office of the Courts (AOC) is requesting information from independent certified public accountants (CPA) to conduct agreed-upon procedures engagements for the Nevada judiciary ("the court or courts"). An audit requires extensive inquiry and study of the court's policies, procedures, systems, operations and financial management in order to determine compliance with the Minimum Accounting Standards. Items should be observed, tested, confirmed, compared, or traced based on the Minimum Accounting Standards Guide for External Audits (MASEA) and the auditor's judgment.

Once chosen by the court, a firm will complete the Minimum Accounting Standards 4-year, agreed-upon procedures engagement utilizing the MASEA. The firm is expected to perform the engagement in accordance with U.S. generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Additionally, the engagement should be performed in accordance with the AICPA Institute of Certified Public Accountants, Statements on Standards for Attestation Engagements, No. 10 and No. 11, Agreed-Upon Procedures Engagements. If fraudulent acts are discovered as part of the engagement procedures, a report detailing fraudulent acts must be prepared and presented to the Chief Justice/Judge/Administrative Judge or all Judges of a court in the event no Chief or Administrative Judge is designated.

As part of the MAS, each court is required to have an agreed-upon procedures audit conducted by a qualified firm (CPA) once every 4 years. The purpose of the audit is to conduct an on-site review of the previous fiscal year (July through June), with inquiry, processes and agreed-upon procedures document testing performed while onsite at the court evaluating topical areas of the MAS and identifying areas of non-compliance. The auditor(s) must discuss the result of these reviews with each court's Justices/Judges, Clerk of the Court, Court Administrator, and other appropriate court staff as designated by the court. After completion of the engagement, the CPA shall deliver the final audit report to the court within 90 days. Each court is then required to remit a copy of their final audit report and responses to audit recommendations for corrective action/ improvement to the AOC Audit Unit on or before March 1, of their assigned submission year.

B. Term of Agreement

The term of the RFQ shall provide for the audits of the aforementioned courts during calendar years ending December 31, 2018, and December 31, 2019.

C. Retention of Records and Right to Audit

Audit documentation must be retained for 6 years from the date of the audit report and shall be available, free of charge, for examination by authorized court representatives as well as the Supreme Court of Nevada, Administrative Office of the Courts. The 6 year retention period commences on the date of the submission of the final payment made by a court.

1. A Qualified Firm shall permit the authorized representatives of the Supreme Court of Nevada, Administrative Office of the Courts and the court under audit to inspect and/or audit, at any reasonable time, all data and records relating to performance and billings if engaged by a court utilizing this RFQ. All such information to be provided will be limited to information related to direct costs incurred in the performance of Qualified Firm's obligation pursuant to this RFQ.
2. Any such audit shall be at AOC's and the court's expense, and shall be conducted by an independent certified public accountant or by the AOC's own personnel. AOC shall

provide at least 30 days written notice to Qualified Firm prior to conducting the audit. The audit shall be conducted at a reasonable time during business hours, and in such a manner as not to interfere with Qualified Firm's normal business activities. In no event shall such audits be made more frequently than once per calendar year.

D. Authority

Article 1 of the Nevada Constitution provides the Chief Justice of the Supreme Court of Nevada, on behalf of the Nevada judiciary the authority to obtain information and if necessary, to contract with a qualified accounting firm to perform the required MAS audits.

E. Issuing Office and Formal Inquiries

The Supreme Court of Nevada, Administrative Office of the Courts, issues this RFQ. The Director and State Court Administrator or her designee, is the sole point of contact in the State for purposes of this RFQ. Inquiries regarding this RFQ should be directed to the individual noted below:

Supreme Court of Nevada
Administrative Office of the Courts
Attn: Staci Anderson – RFQ No. 2018-01 –
Services to Conduct Statewide MAS Audits
408 East Clark Avenue
Las Vegas, Nevada 89101
sanderson@nvcourts.nv.gov

Formal inquiries regarding the RFQ must be submitted in writing and received by the Administrative Office of the Courts by no later than **May 11, 2018, 3:00 P.M. PST**. All questions and/or comments will be addressed in writing and responses emailed to firm contact that submitted questions on or about **May 18, 2018**. Answers to specific questions regarding the RFQ will also be made available on the Supreme Court of Nevada, Administrative Office of the Courts website and firms who have indicated their intent to bid will be notified of the availability of such information through email by **May 18, 2018**. The answers will be posted as an Amendment to the RFQ at www.nvcourts.gov/AOC on the Supreme Court of Nevada, Administrative Office of the Courts website. Please provide firm name, address, phone number, email address, fax number, and contact person when submitting questions. See section **II. General Information, Section K, Schedule of Events** for the established timeline.

Any verbal communication between a firm and a member of the AOC is not binding. Only information issued in writing and added to the RFQ specifications by the AOC through a written RFQ addendum is binding.

F. Information Regarding the Supreme Court of Nevada and the Nevada Judiciary

Refer to the Supreme Court of Nevada’s Home Page website (www.nvcourts.gov/Supreme) for more information regarding the Nevada Judiciary. The Nevada Judicial Directory containing the location and contact information for all courts, judges, and staff in the state can also be found on the AOC website. (www.nvcourts.gov/AOC)

G. Definitions/Acronyms

Auditee – Supreme Court of Nevada and all courts in the state, which include district, justice, and municipal courts.

Courts – All courts in the Nevada judiciary, which includes one (1) appellate, 17 district, 40 justice, and 16 municipal courts.

Examination Period – This RFQ is for calendar years ending December 31, 2018 and 2019, with detailed testing of court documents covering fiscal years 2018 and 2019.

Firm and Qualified Firm – Any individual firm, partnership, corporation, association or other legal entity permitted by law to engage in practice as a Certified Public Accountant (CPA) in the State of Nevada and in good standing with the Nevada State Board of Accountancy.

Fiscal Year 2018 – July 1, 2017, through June 30, 2018

Fiscal Year 2019 – July 1, 2018, through June 30, 2019

GAAP – Generally Accepted Accounting Principles

GAGAS – Generally Accepted Government Auditing Standards

Minimum Accounting Standards (MAS) – A policy defining requirements for Nevada courts financial operations and internal accounting and financial management controls. The policy represents generally accepted accounting practices. Additionally, they are the standards courts must address in their operations and written procedures.

Minimum Accounting Standards Guide for External Audits (MASEA) – The established procedures performed during each court’s 4-year, agreed-upon procedures audit, including an audit report format in which findings should be reported.

Progress Report – A statement of the contract work completed to date, what remains to be done, hours incurred this reporting period and to date, and whether the examination is proceeding on schedule for a timely completion.

H. Submission of Proposal

Proposals shall be submitted in accordance with the requirements set forth in this document. Only written proposals shall be considered. All material submitted shall become part of the proposal, and may be incorporated in a subsequent contract between the courts and the qualified firms. Proposals must be directed to the individual noted below:

Supreme Court of Nevada
Administrative Office of the Courts
Attn: Staci Anderson – RFQ No. 2018-01 –
Services to Conduct Statewide MAS Audits
408 East Clark Avenue
Las Vegas, Nevada 89101
sanderson@nvcourts.nv.gov

Proposals must be received by the AOC at the exact address listed above. No allowance will be made for delays in the U.S. Mail, consumer-mailing services, or the State's internal mail. Firms are requested to submit their proposals before 5:00 P.M., PST on **May 25, 2018**. Submittals received after this time and date will be considered late and will not be opened or considered for evaluation or inclusion for courts future consideration.

The Supreme Court of Nevada, Administrative Office of the Courts will evaluate the responses and compile all information received for individual courts to consider when engaging a firm for the performance of their 4-year, agreed-upon procedures audit. Contracts will be awarded by the individual courts in the Nevada judiciary in order to meet their required submission deadlines of March 1, 2019, and March 1, 2020, respectively.

A list of all firms that meet the evaluation criteria will be available for the Nevada judiciary's consideration for use in future MAS 4-year independent audit engagements. A list of firms meeting the evaluation criteria will be posted on the Supreme Court of Nevada's website on **June 14, 2018**, and provided to the Nevada judiciary for consideration. Please be aware that all proposals received may be considered public documents. As part of the awarding process, proposals may be posted online or distributed.

I. Withdrawals and Disposition of Proposals

Proposals may be withdrawn prior to being publically listed for the Nevada judiciary's consideration by submitting a request in writing, which is signed by a principal or partner of a firm, to the Supreme Court of Nevada, Administrative Office of the Courts. Proposals become the property of the AOC and will not be returned to the applicable firms.

J. RFQ Amendments

The AOC reserves the right to alter, amend, or modify any provision of the RFQ, or to withdraw the RFQ at any time prior to listing the firms available for MAS audits if it is in the best interest of the Nevada judiciary to do so. Amendments will be posted to the Supreme Court of Nevada, Administrative Office of the Court’s website and firms will be notified via email of the amendment. Firms submitting proposals must comply with all amendments or modifications made to the RFQ.

K. Schedule of Events

The Supreme Court of Nevada, Administrative Office of the Courts anticipates the following schedule associated with the Request for Qualification:

Distribution RFQ	April 27, 2018
Receive Inquiries/Questions	May 11, 2018
Responses to Inquiries/Questions Via Email	May 18, 2018
Proposals Due	May 25, 2018
Acknowledge that Proposal was Received	June 5, 2018
Internal Review and Evaluation	June 5, 2018 – June 8, 2018
Notify Firms of their Inclusion on the List of Firms to be Provided to Nevada Judiciary for Use Consideration	June 11, 2018
Notify the Judiciary and Publically List Firms Available for Nevada Judiciary MAS Audits on Appellate Courts Website	June 14, 2018

L. Background Information

The Nevada judiciary consists of 74 courts (auditees) throughout the state. Specifically, the judiciary has 1 appellate court, 17 district courts, 40 justice courts, 16 municipal courts. In January 2018, the Supreme Court of Nevada ordered the most recent version of the MAS (V3.1) and the associated guide for external audits (MASEA V1.1) to be used by all the courts. The MAS requires courts to submit their written procedures addressing the MAS on a biennial basis. Additionally, the Order requires each court to undergo an MAS external audit by an independent auditor every 4 years.

Each court (auditee) is responsible for engaging their own CPA firm to perform their audit and to determine a timeline for audit work including the development of their own contracts utilizing information contained in this RFQ. The information contained in this request will be utilized in the courts contract for engagement services; however, each court’s contract requirements will vary from jurisdiction to jurisdiction.

III. Scope and Description of Work

The scope of work includes engaging a CPA firm to perform third-party engagements of the internal accounting and administrative controls of courts within the Nevada judiciary. In this capacity, the CPA firm will perform an agreed-upon procedures audit utilizing the MASEA. This should include the following:

1. Auditors should evaluate the court's compliance with the requirements of the Minimum Accounting Standards (MAS).
2. Auditors should have extensive and relevant knowledge and experience regarding governmental accounting and financial reporting requirements, as well as adequate familiarity with all applicable State of Nevada Revised Statutes relevant to the fiscal and accounting management of local governments.
3. Audits should be performed in accordance with Generally Accepted Audit Standards (GAAS) for issuing the agreed-upon procedures report from the CPA firm to the court.
4. Auditors should compile compliance findings based on the performed agreed-upon procedures and provide corrective recommendations for the court's consideration.
5. All agreed-upon procedures and audit report format should be followed as documented in the MASEA.
6. An audit progress report may be requested by courts during their engagement. If requested, the firm shall provide a written update providing status of audit completion at least monthly unless otherwise directed by the court.

IV. Proposal Format and Content

A principal or partner of the firm who is empowered to contractually bind the firm shall sign each proposal and any clarification to that proposal. Firms are required to submit **one (1) original**, clearly marked and identified as such, and **two (2) copies** of their proposal. In addition, **one (1) copy** of the proposal must be submitted in a searchable PDF format on a CD-ROM or flash drive. To facilitate the evaluation process, it is mandatory that the firms format their responses. Firms submitting a proposal shall also indicate their name and the RFQ number on each page of the document.

In order to be considered for selection, firms must submit a complete response to this RFQ. All conditions printed in the RFQ are hereby made a part of the conditions under which the proposal is submitted. Further, the contents of a proposal may become part of any contract resulting from the proposal. Failure of the firm to accept these obligations may result in the exclusion of potential audit firms available to the judiciary. The information requested in **Section III, Scope and Description of Work** should be made a part of the proposal and the proposal should be in the prescribed format.

To assist with the requested information, we encourage firms to review the Nevada Judicial Directory at www.nvcourts.gov/AOC and the Total Average Caseload and Court Size evaluation provided in **Exhibit IV** to gain an understanding of each courts location in Nevada and the caseload average when reviewing the MASEA. This is to assist with identifying not only hourly charges, but an estimated total audit cost based on the work required to be performed and the associated travel costs (if any).

Failure to do so may lead to disqualification. Proposals should be prepared simply and economically, providing a straightforward, concise description of the firm’s capabilities to satisfy the requirements of the RFQ. Emphasis should be on completeness and clarity of content. Repetition of the terms and conditions of the RFQ, without additional explanation, will not be considered sufficiently responsive. We suggest that firms contact the Issuing Office designee between 8:00 a.m. and 5:00 p.m. Monday through Friday, to assist the firm in making its proposal.

To facilitate the evaluation process, it is mandatory that firms format their responses in the following manner (Proposals formatted otherwise may not be considered):

A. Background of the Firm

Provide general information about the firm and about each of the other business entities or service providers involved in the proposal. The response shall include, at a minimum, the following information:

1. Firm name, physical address, mailing address, telephone number, and fax number for your home office location. If your home office is outside of Nevada, provide the physical address, mailing address, telephone number, and fax number of the primary location in Nevada.
2. Name, mailing address, email, direct phone number, and fax number for primary contact person during our response evaluation process.
3. Name, mailing address, email, direct phone number, and fax number for the individual authorized to negotiate contracts for your firm (if different from the primary contact).
4. State in which the firm is incorporated and licensed.
5. Date of incorporation or date firm started.
6. Evidence the firm is licensed to do business in the State of Nevada.
7. Evidence the firm is licensed with the Nevada State Board of Accountancy. In the case of sole proprietor’s, evidence at least one individual is licensed as a CPA with the Nevada State Board of Accountancy.
8. Evidence the firm maintains appropriate insurance as required in **Exhibit III**.
9. Number of employees both locally, statewide, and nationally (as applicable). For Nevada employees, provide their distribution by function and office location (if multiple offices are operated in Nevada).
10. Number of years the firm has been involved in projects similar to this one.

11. Describe experience with courts. Responses should include information about the size and type of court the services performed, as well as project size, type, budget, duration, and outcome.
12. Describe any pending litigation or other disciplinary actions the firm is addressing, including any related audit negligence issues involving the firm.
13. Provide the firm's most recent annual report and financial statement.
14. Provide comment on any partnership(s) with other vendors who may be involved in the audits.

B. Proposed Key Personnel

1. List potential audit team members, their role, and a summary of their experience with auditing courts and governmental organizations and related industry accounting principles and practice including compliance and agreed-upon procedures audits.
2. Identify the percentage of time that each staff will be assigned to work on the project (Principal/Partner, Senior Manager, Manager, Senior Staff, Staff, Administrative Staff, and any other firm staff that may be utilized).
3. Identify location(s) from which employees will typically be assigned depending on court (auditee) location in Nevada.
4. List any other projects the project team members will be working in conjunction with the court's audit project.
5. Describe the type and amount of on-site vs. off-site work estimated to be performed.
6. All proposed subcontractors must also be properly identified and include a description of their respective responsibilities.

C. Engagement Management

1. Outline your basic audit approach when completing the agreed-upon procedures audits.
2. Describe how your firm will proceed to obtain the basic information necessary to complete the audit.
3. Provide a detailed proposed audit schedule. Include timing of completing investigation work, number, and level of staff to work on an audit, and anticipated hours.
4. Describe the manner in which client communication and recommendations are handled. Include a description of how the communication and recommendations are documented.
5. Describe any relationships between your firm and the Nevada courts. If any relationships are identified, please explain how the relationship does not impair your firm's independence or objectivity in performing the audit.

D. Subcontractors

Identify whether the firm will use subcontractors to perform services. Court(s) may require a background check for all subcontractors. Should the use of a subcontractor be offered, the firm shall provide the same assurances of competency for the subcontractor, plus the demonstrated ability to manage and supervise the subcontracted work. Subcontractor shall not be allowed to further subcontract with other for work as it related to this RFQ without the approval or knowledge of the court(s). If subcontractors change or are added during the course of the contract, the courts approval is required in writing before any change or addition is made.

E. Compensation: Fees and Labor Costs

Provide the following information on fees and labor costs:

1. Complete the Staff List and Related Hourly Rate Schedule. This schedule should show the cost components and proposed billing rates for each staff involved with the engagement per hour of service. Multiple hourly costs may be proposed to reflect varying levels of expertise, responsibility, and activity of proposed staff. A sample Staff List and Related Hourly Rate Schedule template has been attached as **Exhibit I** to this RFQ.
2. Complete the Audit Estimated Costs Schedule. A sample Audit Estimated Costs Schedule template has been attached as **Exhibit II** to this RFQ. This should include an estimated average audit cost based on each court size identified in the last table of **Exhibit IV**.
3. Identify any other costs of fees for which the firm would expect to be reimbursed. Direct costs (e.g., travel costs, postage and printing) should not be included in the proposed hourly costs, but should be listed separately on the Audit Estimated Costs Schedule.
4. Travel costs for each staff included on the Staff List and Related Hourly Rate Schedule should be considered. Unless otherwise directed by the court, all reimbursable travel costs shall be paid out based on the federal Government Services Administration established allowable travel expenses for lodging and meals and incidentals based on the various locations throughout the State of Nevada. Allowable travel reimbursement amounts can be found on www.gsa.gov.
5. If by mutual agreement of the courts and the firm, it is in the collective interest to contract certain projects at a fixed fee with specific contract scope and deliverable, such contracts may be negotiated.

F. Qualifications/References

Individuals or organizations interested in contracting for all or part of the services indicated must be certified or licensed as may be required by any and all federal, state or local laws and regulations.

1. Firm shall provide **three** verifiable references for which the firm has provided similar services within the last 4 years. If available, please provide references related to similar work provided for courts and state government. References shall include:
 - A. Name of entity
 - B. Person to contact
 - C. Project description
 - D. Project start and end dates
 - E. Telephone number
 - F. Facsimile number
 - G. Email address

V. Preparation and Submission of Proposal

Proposal award will be based upon required service and inclusion of required proposal content as identified in **Section III, Scope and Description of Work** and **Section IV, Proposal Format and Content**.

1. Firms shall examine all specifications, special instructions, and terms and conditions of the RFQ. Failure to do so will be at the firm's risk.
2. Any irregularities or lack of clarity in the RFQ should be brought to the attention of the Supreme Court of Nevada, Administrative Office of the Courts for correction or clarification.
3. Firms shall notify the AOC of their intent to bid in order to receive any subsequent addenda or inquiry clarification. All such notifications must be sent via email to the following address: **sanderson@nvcourts.nv.gov**.
4. Firm shall furnish any required information in typed format.
5. The person signing the proposal must initial all erasures or other changes in ink.
6. In the space provided, a duly authorized representative of the proposing firm shall sign the proposal document.
7. Firm shall proofread the proposal carefully for errors.
8. Prices and fees quoted shall be exclusive of federal and state taxes.
9. In the event of a difference between written words and figures, the amount stated in written words shall govern.
10. Firms deviating from the proposal specifications must specify all exceptions. Failure to note exceptions shall be interpreted to convey that the firm shall perform in the manner described and/or specified in this RFQ.
11. Proposals and addenda thereto shall be enclosed in a sealed envelope and addressed to:

Supreme Court of Nevada
Administrative Office of the Courts
Attn: Staci Anderson – RFQ No. 2018-01 –
Services to Conduct Statewide MAS Audits
408 East Clark Avenue
Las Vegas, Nevada 89101

Or hand delivered to the same address.

12. The proposal shall indicate the firm's name and the RFQ number on each page of the document.
13. The proposal envelope must indicate the firm name, mailing address, and title of proposal.
14. In order for a proposal to be considered, it is mandatory that the proposal document be received in the AOC no later than the receiving time specified in the RFQ document.
15. Late proposals will not be considered.
16. No allowance will be made for delays in the U.S. Mail, consumer mailing services, or the State's internal mail service.
17. The Court shall not be responsible for the premature opening of a proposal that is not properly addressed or identified.
18. A proposal submitted by telephone, electronic notice (email), or facsimile will not be accepted.
19. The Court assumes no responsibility for errant delivery of proposals relegated to a courier agent who fails to deliver in accordance with the specified receiving point and time herein stated.

VI. Response Evaluation Criteria

The Court reserves the right to meet with firms (individually and/or collectively) to discuss or clarify their proposals. All expenses incurred as a result of proposal preparation and said meetings shall be the responsibility of the firm. Proposal evaluation shall be based on the following factors, but other factors may be considered, as the Court deems appropriate during the evaluation process:

1. A sealed original, two copies, and one copy in a searchable PDF format on a CD-ROM or flash drive must be physically in the possession of the Supreme Court of Nevada, Administrative Office of the Courts at 408 East Clark Avenue, Las Vegas, Nevada 89101, no later than 5:00 P.M. PST on **May 25, 2018**.
2. Ability to meet proposal requirements.
3. Three qualifications/references.
4. Estimated fee schedule and cost based on average caseload and external audit guide requirements (MASEA).
5. Total estimated audit costs based on size of court.
6. Active business license in the State of Nevada.

7. Active Certified Public Accountant/Accounting Firm license issued by the Nevada State Board of Accountancy.
8. Response to questions (if any) from the evaluation committee.

VII. Late Proposal

A proposal received after the receiving time specified shall be rejected. Note the receiving time is different from the opening time.

VIII. Withdrawal of Proposal

A proposal may be withdrawn by written or electronic notice (email).

IX. RFQ Receipt and Opening Time

For consideration, proposals must be received in the Administrative Office of the Court by 5:00 P.M. PST, on **May 25, 2018**. Proposals shall be formally opened and acknowledged on or before **June 5, 2018**.

X. Inclusion of Proposal to Nevada Judiciary

Inclusion of proposal information for consideration and use by the Nevada courts shall be made based on the proposal that is most advantageous to the Court and the judiciary in the opinion of the Court. There is no obligation to consider costs as the primary factor in awarding the proposal. In all instances, the decision rendered by the Court shall be final.

1. The Court reserves the right to reject any or all proposals, and to waive any informalities or irregularities. Further, the Court reserves the right to exclude a firm's proposal, if it is deemed the proposal does not fully meet the requirements of the RFQ or is not in the best interest of the Court or the judiciary as a whole.
2. The Court reserves the right to hold proposals for a period of 90 days from date of opening before awarding or rejecting said proposals.

XII. Proposal Errors

Firm shall notify the Court, in writing, of any perceived conflicts, errors or discrepancies in this RFQ. No information derived from any part of this RFQ or from the Court, or its representatives shall relieve the firm from any risk or from fulfilling all of the terms of a resulting Agreement.

XV. Tax Exemptions

Pursuant to NRS 372.325 and related statutes, the court(s) have been granted sales/use tax-exempt status.

XVI. Status of Successful Firms

Successful firm(s) shall have the status of an “Independent Contractor” as defined by NRS 333.700, as amended, and shall not be entitled to any of the rights, privileges, benefits, and emoluments of either an officer or employee of the Court.

XVII. Disclosure of Principals and Revocation of Certification

Firms shall complete and return with their proposal the single copy of the form entitled “**Disclosure of Principals Statement**” located in **Section XXI. Disclosure of Principals Statement of this Request for Qualification**. Firm shall also complete the “**Certification Regarding Revocation, Suspension, Voluntary Surrender, and Other Responsibility Matters**” located in **Section XXII**. of this Request for Qualification.

XVIII. Exceptions to Specifications

Firms shall note any and all exceptions to either to the specifications and/or the terms and conditions contained herein.

1. Failure to note exceptions in the proposal response shall be interpreted to convey that the firm agrees to perform in the manner described and/or specified in this RFQ.
2. The court reserves the right to accept or reject any or all exceptions offered, based solely on the value of said alternatives or exceptions to the Court.

XIX. Insurance Requirements/Indemnification

Firms must maintain basic insurance requirements as delineated in **Exhibit III**. It is recommended that firms confer with their insurance carriers or brokers to determine in advance of proposal submission the availability of insurance certificates and endorsements as prescribed and provided herein. If a firm fails to comply with the insurance requirements, the proposal may be disqualified.

XX. Engagement Agreement

The contents of the proposal bid response, and any clarifications thereto submitted by the successful firm(s) accepted by the Court, shall become part of the contractual obligation and incorporated by reference into the future court(s) audit agreements.

Firm shall be responsible for any and all costs incurred by the firm for any subsequent meetings and/or negotiations prior to award by the Court.

This information will be relied upon in presentation to the Nevada judiciary for consideration for audit services.

XXI. Disclosure of Principals Statement

(Please print or type)

COMPANY NAME	TELEPHONE # WITH AREA CODE
STREET ADDRESS	FAX NUMBER WITH AREA CODE
CITY, STATE AND ZIP CODE	FEDERAL TAX I.D. NUMBER

NAMES OF OFFICERS OR OWNERS OF CONCERN, PARTNERSHIP, FIRM

NAME	OFFICIAL CAPACITY
STREET ADDRESS	CITY, STATE AND ZIP CODE
NAME	OFFICIAL CAPACITY
STREET ADDRESS	CITY, STATE AND ZIP CODE
NAME	OFFICIAL CAPACITY
STREET ADDRESS	CITY, STATE AND ZIP CODE
NAME	OFFICIAL CAPACITY
STREET ADDRESS	CITY, STATE AND ZIP CODE
NAME	OFFICIAL CAPACITY
STREET ADDRESS	CITY, STATE AND ZIP CODE

IF FURTHER SPACE IS REQUIRED, PLEASE ATTACH ADDITIONAL SHEET(S)

XXII. Certification Regarding Revocation, Suspension, Voluntary Surrender and Other Responsibility Matters

The prospective firm, _____ certifies to the best of its knowledge and belief that it and its principals:

- (a) Are not presently revoked, suspended, proposed for revocation, declared ineligible, or voluntarily surrendered from covered transactions by any federal department or agency;
- (b) Are in good standing with the Nevada State Board of Accountancy and their licenses are not presently revoked, suspended, proposed for revocation, declared ineligible, or voluntarily surrendered preventing them from practicing as Certified Public Accountants in the State of Nevada.
- (c) Have not within a 3-year period preceding this proposal 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;
- (d) Are not presently indicted for or otherwise criminally or civilly charged by a government entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (1) (a-b) of this certification; and
- (e) Have not within a 3-year period preceding this application/proposal had one or more public transactions (federal, state, or local) terminated for cause or default.

I understand that a false statement on this certification may be grounds for rejection of this proposal or termination of the award.

Typed Name & Title of Authorized Firm Representative

Signature of Authorized Firm Representative

Date

I am unable to certify to the above statement. My explanation is attached.

Signature _____ Date _____

Exhibit I – Staff List and Related Hourly Rate Schedule

STAFF LIST AND RELATED HOURLY RATE SCHEDULE

Firm Name: _____

Firm Address: _____

Staff Title	Hourly Rate	Estimated Percentage of Time to Work on Project

Exhibit II – Audit Cost Estimate Schedule

AUDIT COST ESTIMATE SCHEDULE (TO BE COMPLETED FOR EACH COURT SIZE)

Firm Name: _____

Firm Address: _____

Direct Labor:

Staff Title	Estimated Required Hours	Proposed Billing Rate (Exhibit I)	Amount
Subtotal of direct labor costs:			\$ -

Other Direct Costs:

Item Description	Quantity	Cost	Amount
Subtotal of other direct costs:			\$ -
Total Audit Estimated Costs			\$ -

Exhibit III – Insurance Requirements

A. GENERAL LIABILITY, ERRORS AND OMISSIONS, MALPRACTICE AND AUTO COVERAGE

1. During the course of this project, the Firm shall maintain in force the following insurance coverage:
 - Commercial general liability insurance coverage with a total liability limit of not less than one million dollars (\$1,000,000.00) per occurrence.
 - Professional liability insurance/errors and omissions coverage with a total liability of not less than one million dollars (\$1,000,000.00) per occurrence.
2. Firm shall provide proof of insurance as set forth herein to the court on or before entering into an audit engagement agreement.
3. Upon request by the court, the firm shall add the court as an additional insured.

B. WORKER'S COMPENSATION

1. During the course of this project, the firm shall maintain worker's compensation insurance as required by law and provide proof of same pursuant to NRS 616B.627.
2. If applicable, the firm shall also require its subcontractors to maintain worker's compensation as specified above or provide coverage for each subcontractor's liability to its employees. The provisions here shall not be deemed to limit the liability or responsibility of the firm or any of its subcontractors hereunder.

C. LAPSE OR CHANGE

1. The firm shall immediately notify the court who engaged the audit of any change, lapse or cancellation of insurance coverage. The firm shall provide to the court written notice at least 10 days prior to any change in the insurance required herein.
2. Failure of the firm to provide and maintain in force insurance as required herein shall be deemed a material breach of this agreement.

Exhibit IV – Total Average Caseload for FY 15-17

Average FY 2015-2017	Criminal Cases Filed	Non-Criminal Cases Filed	Traffic & Parking Cases	Total Cases	Court Size (Extra Small, Small, Medium, Large, Extra Large)
Supreme Court of Nevada/Court of Appeals	-	-	-	2546***	Not Applicable
First Judicial District					
Carson City District Court	393	1,822	252	2,467	Small
Storey County District Court	9	52	4	65	Extra Small
Carson City					
Carson City Justice Court	2,358	2,753	9,171	14,283	Large
Storey County					
Virginia City Justice Court	152	61	808	1,020	Small
Second Judicial District					
Washoe County District Court	3,047	14,303	1,220	18,570	Extra Large
Washoe County					
Incline Village Justice Court	238	160	1,735	2,133	Small
Reno Justice Court	5,902	7,929	19,143	32,973	Extra Large
Sparks Justice Court	2,967	4,176	8,123	15,266	Extra Large
Wadsworth Justice Court	79	18	2,586	2,684	Small
Reno Municipal Court	8,245	114	11,436	19,795	Extra Large
Sparks Municipal Court	1,820	27	4,384	6,230	Medium

*** - The Nevada Supreme Court/Court of Appeals handles appellate cases only. MAS requirements are followed.

Exhibit IV – Total Average Caseload for FY 15-17 (cont’d)

Average FY 2015-2017	Criminal Cases Filed	Non-Criminal Cases Filed	Traffic & Parking Cases	Total Cases	Court Size (Extra Small, Small, Medium, Large, Extra Large)
Third Judicial District					
Lyon County District Court	297	1,407	214	1,918	Small
Lyon County					
Canal Justice Court	377	866	833	2,076	Small
Dayton Justice Court	389	792	2,590	3,771	Small
Walker River Justice Court	497	605	1,577	2,679	Small
Fernley Municipal Court	409	0	2,820	3,229	Small
Yerington Municipal Court	162	0	133	295	Extra Small
Fourth Judicial District					
Elko County District Court	547	2,285	308	3,140	Small
Elko County					
Carlin Justice Court	85	95	498	679	Extra Small
Eastline Justice Court	121	119	696	936	Extra Small
Elko Justice Court	1,465	1,286	5,505	8,255	Medium
Wells Justice Court	199	49	3,489	3,737	Small
Carlin Municipal Court	91	0	143	234	Extra Small
Elko Municipal Court	287	0	633	920	Extra Small
Wells Municipal Court	26	0	178	204	Extra Small
West Wendover Municipal Court	157	0	549	706	Extra Small

Exhibit IV – Total Average Caseload for FY 15-17 (cont’d)

Average FY 2015-2017	Criminal Cases Filed	Non-Criminal Cases Filed	Traffic & Parking Cases	Total Cases	Court Size (Extra Small, Small, Medium, Large, Extra Large)
Fifth Judicial District					
Esmeralda County District Court	0	29	4	33	Extra Small
Nye County District Court	371	1,566	73	2,010	Small
Esmeralda County					
Esmeralda Justice Court	18	11	4,089	4,119	Small
Nye County					
Beatty Justice Court	103	39	1,744	1,886	Small
Pahrump Justice Court	1,354	737	4,057	6,148	Medium
Tonopah Justice Court	208	76	3,978	4,262	Small
Sixth Judicial District					
Humboldt County District Court	131	736	98	965	Extra Small
Humboldt County					
Union Justice Court	938	588	6,263	7,789	Medium
Seventh Judicial District					
Eureka County District Court	9	34	0	43	Extra Small
Lincoln County District Court	34	83	0	118	Extra Small
White Pine County District Court	154	418	0	572	Extra Small
Eureka County					
Eureka Justice Court	58	26	886	970	Extra Small

Exhibit IV – Total Average Caseload for FY 15-17 (cont’d)

Average FY 2015-2017	Criminal Cases Filed	Non-Criminal Cases Filed	Traffic & Parking Cases	Total Cases	Court Size (Extra Small, Small, Medium, Large, Extra Large)
Lincoln County					
Meadow Valley Justice Court	96	59	950	1,105	Small
Pahranagat Valley Justice Court	100	6	2,982	3,088	Small
Caliente Municipal Court	0	0	48	48	Extra Small
White Pine County					
Ely Justice Court	293	308	2,658	3,259	Small
Ely Municipal Court	170	2	418	590	Extra Small
Eighth Judicial District					
Clark County District Court	12,163	92,281	0	104,444	Extra Large
Clark County					
Boulder Justice Court	108	292	1,066	1,465	Small
Bunkerville Justice Court	39	5	1,255	1,298	Small
Goodsprings Justice Court	281	55	10,316	10,652	Large
Henderson Justice Court	2,396	6,416	5,699	14,511	Large
Las Vegas Justice Court	49,533	70,308	146,437	266,278	Extra Large
Laughlin Justice Court	795	172	7,081	8,048	Medium
Mesquite Justice Court	126	225	0	351	Extra Small
Moapa Justice Court	78	13	1,142	1,233	Small
Moapa Valley Justice Court	121	58	689	868	Extra Small
North Las Vegas Justice Court	2,638	6,817	1,178	10,633	Large
Searchlight Justice Court	59	12	3,029	3,101	Small

Exhibit IV – Total Average Caseload for FY 15-17 (cont’d)

Average FY 2015-2017	Criminal Cases Filed	Non-Criminal Cases Filed	Traffic & Parking Cases	Total Cases	Court Size (Extra Small, Small, Medium, Large, Extra Large)
Boulder Municipal Court	441	5	3,002	3,448	Small
Henderson Municipal Court	5,445	157	19,617	25,219	Extra Large
Las Vegas Municipal Court	22,496	1,689	62,937	87,122	Extra Large
Mesquite Municipal Court	614	5	1,562	2,181	Small
North Las Vegas Municipal Court	6,418	145	19,346	25,909	Extra Large
Ninth Judicial District					
Douglas County District Court	206	1,223	189	1,619	Small
Douglas County					
East Fork Justice Court	1,253	755	6,725	8,733	Medium
Tahoe Justice Court	800	138	3,496	4,434	Small
Tenth Judicial District					
Churchill County District Court	279	1,677	104	2,061	Small
Churchill County					
New River Justice Court	845	835	4,585	6,265	Medium
Fallon Municipal Court	318	2	457	777	Extra Small
Eleventh Judicial District					
Lander County District Court	41	144	10	194	Extra Small
Mineral County District Court	44	110	1	154	Extra Small
Pershing County District Court	91	419	38	548	Extra Small

Exhibit IV – Total Average Caseload for FY 15-17 (cont’d)

Average FY 2015-2017	Criminal Cases Filed	Non-Criminal Cases Filed	Traffic & Parking Cases	Total Cases	Court Size (Extra Small, Small, Medium, Large, Extra Large)
Lander County					
Argenta Justice Court	218	171	2,181	2,570	Small
Austin Justice Court	14	4	659	677	Extra Small
Mineral County					
Hawthorne Justice Court	468	141	5,643	6,252	Medium
Pershing County					
Lake Justice Court	344	200	3,261	3,805	Small

Average Caseload for General and Limited Jurisdiction Courts			10824
Court Size	Caseload Range		# of Courts
Extra Small	0	999	23
Small	1,000	4,999	29
Medium	5,000	9,999	8
Large	10,000	14,999	4
Extra Large	15,000+		9
Total Courts including the Nevada Supreme Court/Court of Appeals			74