

Request for Proposals RFP# 25-01

FINANCIAL AUDIT SERVICES



**PROPOSALS WILL BE ACCEPTED UNTIL
10:00 A.M., CST ON TUESDAY, AUGUST 13, 2024**

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NOTICE TO VENDORS

Notice is hereby given that the Monroe City School District (MCSD) will receive sealed proposals for:

Financial Audit Services

Proposals will be received in the District's Purchasing Office, 2006 Tower Drive, Monroe, La 71201, until 10:00 a.m. Central Standard Time, on Tuesday, August 13, 2024, at which time said proposals will be publicly opened to begin the evaluation process. No facsimile proposals will be accepted.

Each proposal must conform and be responsive to the conditions and specifications. The District reserves the right to reject any and all proposals, to waive any irregularities or informalities in any proposals; to be the sole judge of the merit and qualifications of services offered and to accept proposals it deems to be in the best interest of the District. No late proposals will be accepted. Any proposals received after the deadline will be returned to the vendor unopened.

A full copy of the request for proposal may be obtained by contacting the Purchasing Office at (318) 325-0601 between the hours of 8:00 a.m. and 4:00 p.m. Monday thru Friday or you may obtain an electronic copy via our website at www.mcschools.net/purchasing-and-accounts-payable or through www.bidexpress.com.

<p><u>Proposals</u> MUST be submitted to:</p> <p>Mr. James Kelley, Purchasing Manager Monroe City Schools</p> <p>2006 Tower Drive Monroe, LA 71201</p> <p>Telephone (318)325-0601 x3034</p> <p>Or electronically by online submission at www.bidexpress.com</p>	<p><u>Questions</u> MUST be submitted via email to:</p> <p>Mrs. DaVona Howard, CFO Monroe City Schools</p> <p>2006 Tower Drive Monroe, LA 71021</p> <p>Email: davona.howard@mcschools.net</p> <p>Required Heading: RFP #25-01 Financial Audit Services Questions</p>
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July 11, July 18, and July 25, 2024

I. SCHEDULE

1. The following is the current schedule as defined by Monroe City Schools

Schedule of Events*	Date
Release of Request for Proposal (RFP)	July 11, 2024
Final Day to Email Questions to MCSD (By 4:00pm CDST)	July 30, 2024
Questions/Answers Posted on Web Site (By 4:00 p.m. CDST)	August 2, 2024
Proposals Due - 10:00 am	August 13, 2024
Anticipated Board Approval/Award Date	Aug./Sept. 2024

* With sufficient notification to vendors, MCSB reserves the right to alter any of the Schedule of Events.

2. All questions regarding the RFP shall be directed via e-mail to davona.howard@mcschools.net no later than 4:00 p.m., CDT, on Tuesday, July 30, 2024. Questions received after this date and time may not be accepted.
3. Vendors submitting questions will receive responses to their questions via reply email. A compilation of all questions with responses will be published to Bid Express and posted on the Monroe City School Board website no later than August 2, 2024, 4:00 PM (CDST).
4. Vendors choosing to submit paper copy proposals must submit one (1) original and five (5) printed copies of their proposal as well as one (1) jump drive containing an electronic copy in Adobe PDF format no later than 10:00 a.m. local time, August 13, 2024. Proposals received after this date and time will not be accepted and will be returned unopened.
5. Paper copy proposals must be sealed with the outer box or envelope clearly marked with the following information:
- RFP#25-01: Financial Audit Services
 - Vendor's Name
 - Due date and time
- and are to be sent to:
- MCSB Purchasing Department
2006 Tower Drive
Monroe, LA 71201

Vendor is solely responsible for proper and timely delivery of their proposal to the MCSB Purchasing Dept. at the address listed above. Proposals delivered to any other MCSB address shall not be considered received.

In lieu of paper proposals, proposals may be submitted electronically by uploading your complete proposal to Bid Express at bidexpress.com. Fees may be associated with the use of this service.

II. BACKGROUND INFORMATION

PURPOSE

The purpose of this Request for Proposal is to select a professional accounting firm to conduct independent financial and compliance audits for three fiscal years ending June 30, 2024, 2025, and 2026.

PROCESS

Monroe City Schools will review all proposals received for compliance. Vendors who have submitted proposals meeting the RFP requirements will be further reviewed and scored by an evaluation committee. During the evaluation period, Monroe City Schools may perform detailed reference checks, request clarification on a proposal, and/or request additional services. Upon completion of the evaluation and scoring process, Monroe City Schools will make a recommendation of award to the Board.

SCOPE

The financial and compliance audit shall cover all funds of the Monroe City School Board for the fiscal years ending June 30, 2024, June 30, 2025, and June 30, 2026. The audit shall be conducted in accordance with generally accepted auditing standards as included in the Statement of Auditing Standards published by the AICPA; Government Auditing Standards issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996 and the requirements of *Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); the Louisiana Audit Guide, as published by the Office of Louisiana Legislative Auditor and the Society of Louisiana Certified Public Accountants, and any additional reporting requirements that may become available.

A copy of the Annual Financial Report for the fiscal year ended June 30, 2023 will be available. Finance and Accounting Department personnel will be available to help you with any questions.

ASSISTANCE AVAILABLE

1. The most recent financial audit was prepared by Carr Riggs & Ingram, for the fiscal year ended June 30, 2023, and is available upon request.
2. Finance and Accounting personnel will be available to assist the auditor by providing information and explanations regarding the accounting system and financial transactions.

REPORT REQUIREMENTS

Your audit report for each year will consist of:

1. An opinion (or disclaimer of opinion) as to whether the financial statements are presented fairly in all material respects in conformity with accounting principles generally accepted in the United States of America and, when applicable, an opinion (or disclaimer of opinion) as to whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements taken as a whole. It is the understanding that these statements will include a schedule of per diem paid to the board members and a schedule of expenditures of federal awards (if applicable).

2. A report on internal control and compliance with laws and regulations material to the financial statements and, when applicable, major federal programs. The report shall describe the scope of testing of internal control and compliance, the results of the tests, and, where applicable, refer to the separate schedule of findings and questioned costs. The state laws and regulations included in this report shall include all of the compliance matters included in the Louisiana Compliance Questionnaire.
3. A report on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on major federal programs. The report will include an opinion (or disclaimer of opinion) as to whether the School Board has complied with laws, regulations, and the provisions of contracts or grant agreements, which could have a direct and material effect on each major program, and, where applicable, refer to the separate schedule of findings and questioned costs.
4. A summary schedule of findings and questioned costs.
5. If applicable, a summary schedule of any prior findings.
6. If applicable, management's corrective action plans.
7. If applicable, a management letter to convey suggestions and recommendations not suitable for the foregoing reports and the School Board's response.
8. A report for the Statewide Agreed-Upon Procedures.

The audit will include a review of any prior-year suggestions and recommendations and will indicate the extent to which the summary schedule of prior-year audit findings is fairly stated.

The auditor shall type the Annual Financial Report from information provided by the Monroe City School Board. The report should be addressed to the President of the School Board and twenty-five copies delivered to the Superintendent of Schools and/or Chief Financial Officer. The auditor shall provide electronic copies of all reports to the Chief Financial Officer.

The auditor shall provide assistance each year in the preparation of the data collection form and sign or disclaim the form. The auditor shall file the report electronically with the Louisiana Legislative Auditor by December 15th each year.

Prior to submission of the completed report, the firm's staff will review a draft of the proposed report with the Superintendent and other representatives of the staff.

An exit conference with the Superintendent and the staff will be held at the conclusion of the engagement.

Working papers must be retained by the audit firm for at least five years, but longer if so required by regulatory bodies- the Office of the Louisiana Legislative Auditor, the auditing standards promulgated by the American Institute of CPAs, or the government auditing standards promulgated by the U.S. Government Accountability Office and must be available for examination by authorized representatives of the Monroe City School Board and Federal and State Agencies.

ESTIMATED VOLUMES

The table below summarizes the estimated volumes of transactions and records associated with Monroe City Schools' financial operations.

Volume Description	Estimated Volumes
Total Estimated City of Monroe Population (as of 2023)	47,000
Total Students	8,220
Number of Funds	43
Number of Full-time Employees	1,350

ADDITIONAL INFORMATION

Monroe City School Board administrative and financial offices are located in Monroe, LA. Current office hours are 7:30 am to 4:00 pm, Monday – Thursday.

Monroe City Schools' financial system software is i3 Verticals – Governmental Fund Accounting (GFA). Access to this software may be made available. The School Board recently completed the conversion of Payroll/Personnel to this system in January 2024.

The selection of an independent auditor will be subject to the approval of the Board of the Monroe City School Board and Office of the Louisiana Legislative Auditor and will occur no later than August/September 2024.

If your firm is selected as the auditor and you have not previously performed services for the School Board, we reserve the right to discontinue the service after the first year of service if in the sole opinion of the School Board the service was not satisfactory.

There is an ongoing investigation by the Louisiana Legislative Auditor of student activity funds at four schools within the Monroe City School District.

III. PROPOSAL REQUIREMENTS

This section outlines the information that must be included in your Proposal. Vendors should review this list to ensure that their proposals include all requested information prior to submission.

GENERAL PROPOSAL INSTRUCTIONS

1. The proposal must be signed and dated by a representative of the vendor's company who is authorized to negotiate contracts.
2. No negotiations, decisions, or actions shall be executed by the vendor as a result of any discussions with any Monroe City School Board official, employee and/or consultant. Only those transactions provided in written form by Monroe City School Board may be considered binding. In addition, the School District will honor only written and signed transactions from vendors.
3. Monroe City Schools shall not be liable for any pre-contract costs incurred by interested vendors participating in the selection process.
4. The contents of each vendor's Proposal shall remain valid for a minimum of 60 calendar days from the Proposal due date.

5. Monroe City Schools will be awarding a contract to a single vendor for all audits.

PROPOSAL EVALUATION CRITERIA

Proposals will be evaluated by a committee. The committee will grade and rank all proposals for suitability of prospective contractors. In order to qualify as responsible and responsive, a proposer must meet the criteria as they relate to this Request for Proposal.

The evaluation criteria are the following:

1.	Responsiveness of the proposal in clearly stating an understanding of the work to be performed:	
a.	Audit coverage.	0-10
b.	Realistic time estimates of each major segment of the work plan and the estimated number of hours for each staff level including consultants assigned.	0-10
2.	Technical experience of the firm.	
a.	Auditing of the type under consideration.	0- 5
b.	Auditing local governments.	0- 5
c.	Auditing similar entities.	0- 5
3.	Qualifications of staff, including consultants, to be assigned to the audit. Education, including continuing education courses taken during the past three years, position in the firm, and years and types of experience will be considered. This will be determined from the resumes submitted:	
a.	Qualifications of the audit team.	0- 5
b.	Supervision to be exercised over the audit team by the firm's management.	0- 5
4.	Size and structure of the firm.	0- 5
	TOTAL TECHNICAL POINTS	0-50
 <u>Cost Criteria</u>		
1	Cost of the audit.	0-50
	MAXIMUM POINTS	100

PROPOSAL FORMAT

Please include the following sections in the order listed below:

1. Cover Letter
2. Executive Summary
3. Company Information
4. Project Management
5. Approach
6. References
7. Cost Proposal
8. Additional Information
9. Sample Contracts

SECTION 1- COVER LETTER

The Cover Letter should be one page and include a brief introduction of the firm and the name and contact information of the person preparing the proposal. The RFP # and name should also be mentioned along with any other relevant information that may not be detailed in another section.

SECTION 2 - EXECUTIVE SUMMARY

This section should be limited to a brief narrative highlighting the vendor's proposal and include the cost proposal. Please limit the summary to three pages.

Briefly state the firm's understanding of the work to be done and make a positive commitment to perform the work within the time period.

- State the all-inclusive fee for which the work will be done. Separate statements of fees should be made for a one-year engagement, and a three-year engagement.
- State the names of the persons who will be authorized to make representations for the firm, their titles, addresses, and telephone numbers.
- State that the person signing the cover letter will be authorized to bind the firm.

SECTION 3 - COMPANY INFORMATION

Firm must provide the following information about its company that demonstrates its stability and ability to support the commitments set forth in the RFP. The firm should outline the company's background, including:

- The firm size, organization, and history
- State the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors, and other professional staff employed at that office.
- Describe the range of activities performed by the local office such as auditing, accounting, and tax service or management services.
- Describe the local office's capability to audit computerized systems, including the number and classification of personnel skilled in computer sciences who will work on the audit.
- Affirm that the auditor is a firm of licensed certified public accountants.
- Affirm that the auditing firm meets the independence standards contained in the Government Audit Standards issued by the Comptroller General of the United States.
- A copy of your most recent peer review should be included.

SECTION 4 - PROJECT MANAGEMENT

Please provide names, roles, qualifications, and experience of personnel to be assigned to this audit. Please list home office of each person.

SECTION 5 - APPROACH

Submit a work plan to accomplish the scope defined in these guidelines. The work plan should include time estimates for each significant segment of the work and the staff level to be assigned. Where possible, the individual staff members should be named. The planned use of specialist(s) should be specified.

1. Financial Audit
 - a) State whether the examination will be made in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the comptroller General of the United States.
 - b) State that the primary purpose of the examination, unless it is otherwise intended, is to express opinions on the financial statements and that such an examination is subject to the inherent risk that errors or irregularities may not be detected.
 - c) State that if conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities may exist, or if any other circumstances are encountered that require extended services, the auditor will promptly advise the Superintendent and the Chief Financial Officer.
 - d) And finally, state that no extended services will be performed unless they are authorized in the contractual agreement or in an amendment to the agreement.
2. Compliance Audit - State that in accordance with the auditing standards of the cognizant federal agency or in accordance with other applicable standards the auditor will select the necessary procedures to test compliance and to disclose non-compliance with specified laws, regulations, contracts, and grant agreements.

SECTION 6 - REFERENCES

Provide references for a minimum of three (3) completed government agencies for which your firm has conducted audit services. References are preferred for schools and Louisiana government agencies. The information should include agency name, address, contact name, telephone number, dates of service, and agency revenue.

SECTION 7 - COST PROPOSAL

State the total hours and hourly rate required by staff classification and the resulting all-inclusive maximum fee for which the requested work will be done for each fiscal year.

SECTION 8-ADDITIONAL INFORMATION

Because the preceding sections are to contain only data that is specifically requested, any additional information considered essential to the proposal should be included in this section.

SECTION 9 - SAMPLE CONTRACTS

Provide copies of sample contracts.

IV. PROPOSAL TERMS AND CONDITIONS

A. REQUEST FOR PROPOSAL FORMAT

Proposals must be made in strict accordance with the Request for Proposal format provided herein.

B. AUTHORIZED SIGNATURES

Every proposal must be signed by the person or persons legally authorized to bind the Proposer to a contract for the execution of the work. Upon request of the Monroe City School Board any agent submitting a proposal on behalf of a Proposer shall provide a current power of attorney certifying the agent's authority to bind the Proposer. If an individual makes the proposal, his or her name, signature, and post office address must be shown. If a firm or partnership makes the proposal, the name and post office address of the firm or partnership and the signature of at least one of the general partners must be shown. If a corporation makes the proposal, the proposal shall show the name of the state under the laws of which the corporation is chartered, the name and post office address of the corporation and the title of the person signing on behalf of the corporation. Upon request of the Monroe City School Board, the corporation shall provide a certified copy of the bylaws or resolution of the board of directors showing the authority of the officer signing the proposal to execute contracts on behalf of the corporation.

C. BULLETINS AND ADDENDA

Any bulletins or addenda to the Proposal specifications issued during the period between issuance of the RFP and receipt of proposals are to be considered covered in the Proposal and in awarding a contract they will become a part thereof. Receipt of bulletins or addenda shall be acknowledged by vendors in their proposal cover letter.

D. FALSE OR MISLEADING STATEMENTS

If, in our opinion, a proposal contains false or misleading statements or references that do not support a function, attribute, capability, or condition as contended by the vendor, the entire proposal shall be rejected.

E. CLARIFICATION OF PROPOSAL

We reserve the right to obtain clarification of any point in a vendor's proposal or to obtain additional information necessary to properly evaluate a particular proposal. Failure of a vendor to respond to such a request for additional information or clarification may result in rejection of the vendor's proposal.

F. RESPONSIVENESS

Proposals should respond to all requirements of this RFP to the maximum extent possible. Vendors are asked to clearly identify any limitations or exceptions to the requirements inherent in the proposed system. Alternative approaches will be given consideration, if the approach clearly offers us increased benefits.

G. REJECTION OF PROPOSAL

Proposals that are not prepared in accordance with these instructions to vendors may be rejected and/or disqualified. If not rejected, the Monroe City School Board may demand correction of any deficiency and accept the corrected proposal upon compliance with these instructions to proposing vendors. Any one or more of the following causes, among others, may be considered sufficient for the disqualification of and the rejection of any proposal:

- a) Evidence of collusion among Proposers.
- b) Lack of competency as revealed by financial statements, experience, or other factors.
- c) Lack of responsibility as shown by past work, judged from the standpoint of workmanship as submitted.
- d) Default on a previous Contract for failure to perform.

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- e) Any other cause which MCSB may, in its sole discretion, deem appropriate.
- H. **PROPOSAL MODIFICATIONS**
Any vendor may modify their proposal by written or fax communications up to 2 days prior to the closing time. The written or fax communication should not reveal the proposal price as this will not be known until the sealed proposal is opened.
- I. **NEGOTIATIONS**
The Monroe City School Board reserves the right to negotiate with any and all proposers.
- J. **POSTPONEMENT OF DATE FOR RECEIPT AND OPENING OF PROPOSALS**
- a) MCSB reserves the right to postpone the date for receipt and opening of proposals and will give written notice of any such postponement to all persons or other legal entities to which solicitation documents have been issued at any time prior to the previously scheduled closing time for receipt and opening of proposals.
 - b) Proposals will be received only at the place and only until the scheduled closing time for receipt and opening of proposals designated in the solicitation. It is the sole responsibility of the Proposer to see that the proposal is received at the designated place and by the designated time. Any proposal received after the scheduled closing time for receipt and opening of proposals will be returned unopened to the Proposer at the Proposer's expense or destroyed if requested in writing.
 - c) At the place and time set for the receipt and opening of proposals, each and every proposal, except those which have been withdrawn in accordance with this solicitation, received prior to the scheduled closing time for receipt and opening of proposals will be publicly opened and the name of the Proposer read aloud, irrespective of any technicalities or informalities in such proposals.
- K. **ACCEPTANCE OF PROPOSALS**
- a) The contents of the proposal of the successful proposer will become, at our option, a contractual obligation if a contract ensues. Failure of the successful proposer to accept this obligation may result in cancellation of the award.
 - b) Proposals submitted are offers only and the decision to accept or reject is a function of quality, reliability, capability, reputation, and expertise of the proposing vendors. The Monroe City School Board reserves the right to terminate the selection process at any time and to reject any or all proposals.
 - c) The Monroe City School Board reserves the right to accept the proposal that is, in its judgment, the best and most favorable to the interests of the Monroe City School Board and to the public; to reject the low price proposal; to accept any item of any proposal; to reject in whole or in part any and all Proposals; and to waive any and all technicalities, irregularities, and informalities in any Proposal submitted or in the Request for Proposal process; provided; however, the waiver of any prior defect or informality shall not be considered a waiver of any future or similar defect or informality. Proposing vendors should not rely upon, or anticipate, such waivers in submitting their Proposal.
- L. **ACCEPTANCE PERIOD**
Unless otherwise specified herein, proposals are firm for a period of sixty (60) days.
- M. **CANCELLATION OF SOLICITATION**
The Monroe City School Board may cancel this solicitation at any time.
- N. **COMPLIANCE WITH LAWS**
All proposals shall comply with current federal, state, and other laws relative thereto.
- O. **PUBLIC RECORDS**
- a) Except as otherwise provided by law, all documents submitted to under a contract, bid, Request for Proposal (RFP), or Statement of Qualifications (SOQ) are subject to the Louisiana Public Records Act, La. R.S. 44:I et seq., and may be released when a public

records request is made by news media, competitors, or other interested parties, in accordance with the law.

- b) If a contractor/respondent deems any document, submitted to the Monroe City School Board under a contract, bid, Request for Proposal (Proposal), or Statement of Qualifications (SOQ), contains confidential business data, trade secrets, proprietary information, or data not otherwise subject to public disclosure, under La. Const. Art I § 5, La. R.S. 44:4 or 4.1, or other provisions of law, the contractor/respondent shall clearly mark the documents as "Confidential" prior to delivering or making them available to the Monroe City School Board.
 - i. If the Monroe City School Board receives a request for the production or disclosure of documents so marked, it will decline disclosure and notify the contractor/respondent of such request;
 - ii. Provided, however, that if any action is commenced against the Monroe City School Board under the Louisiana Public Records Act, La. R.S. 44: I et seq., or otherwise seeking to compel production or disclosure of the documents, the contractor/respondent or any other person asserting the confidentiality privilege of such documents shall defend, indemnify and hold the Monroe City School Board harmless from any costs, damages, penalties or other consequences of the Monroe City School Board's refusal to disclose or produce such documents. Failure of the contractor/respondent to immediately intervene in such legal action will authorize the Monroe City School Board to voluntarily provide the information for disclosure under the supervision of the court.
 - iii. The Monroe City School Board assumes no liability for disclosure or use of any document or portion of a contract, bid, Request for Proposal (Proposal), or Statement of Qualifications (SOQ) that has not been clearly marked as "Confidential," or as otherwise constituting information exempt from the Louisiana Public Records Act, and may use or disclose such unmarked documents as public records.
- c) Nothing herein shall prohibit the Monroe City School Board from making any proposal, including confidential business data, trade secrets, and proprietary information contained therein, available to any other parish agency, person or organization for the sole purpose of assisting the Monroe City School Board in its evaluation of the proposal. The Monroe City School Board shall require said individuals to protect the confidentiality of any specifically identified proprietary information or privileged business information obtained as a result of their participation in these evaluations.
- d) The Contractor/respondent shall not mark the entire proposal for a bid, Request for Proposal (Proposal), or Statement of Qualifications (SOQ), "Confidential" or as information constituting an exception to Louisiana's Public Records Act. If an entire response, submittal or proposal is so marked, the Monroe City School Board shall not consider the proposal for an award of the contract.

P. **DEBARMENT AND SUSPENSION**

By submission of a response to this solicitation, the respondent certifies that neither it nor any of its principals are presently debarred, suspended, proposed for debarment, or declared ineligible from participation in any transaction by any Federal department or agency.

BIDDER QUALIFICATIONS

(FORM OF BUSINESS ORGANIZATION)

The form of business organization under which this bid is submitted is as follows:

A CORPORATION incorporated under the laws of the State _____ and (is)(is not) authorized to do business in the State of Louisiana.

A PARTNERSHIP Name of Partners: _____

AN INDIVIDUAL trading and doing business under a name and style other than his own. The Owner's name is: _____

The undersigned hereby affirms that (1) he/she is a duly authorized agent of the vendor, (2) he/she has read all terms and conditions and technical specifications which were made available in conjunction with this solicitation and fully understands and accepts them unless specific variations have been expressly listed in his/her offer, (3) that the offer is being submitted on behalf of the vendor in accordance with any terms and conditions set forth in this document, and (4) that the vendor will accept any awards made to it as a result of the offer submitted herein for a minimum of ninety calendar days following the date of submission.

(Please Type or Print Below)

LEGAL NAME OF BIDDER _____

LICENSE NUMBER (OPTIONAL) _____

TAX IDENTIFICATION NUMBER _____

DUNN AND BRADSTREET NUMBER (OPTIONAL) _____

MAILING ADDRESS _____

CITY, STATE, ZIP CODE _____

TELEPHONE NUMBER _____

FAX NUMBER _____

EMAIL ADDRESS _____

CONTACT PERSON TITLE _____

AUTHORIZED REPRESENTATIVE (SIGNATURE) _____

NAME (TYPE/PRINTED) _____

TITLE OR SIGNER _____

DATE BID SIGNED _____

ACKNOWLEDGE OF ANY ADDENDA RECEIVED:

ADDENDUM TO: _____ DATE _____

ADDENDUM TO: _____ DATE _____