

**COLORADO RIVER COMMISSION OF NEVADA  
AGENDA ITEM A  
FOR MEETING OF APRIL 13, 2021**

**SUBJECT:**

Roll Call / Conformance to Open Meeting Law.

**RELATED TO AGENDA ITEM:**

None.

**RECOMMENDATION OR RECOMMENDED MOTION:**

None.

**FISCAL IMPACT:**

None.

**STAFF COMMENTS AND BACKGROUND:**

Announcement of actions taken to conform to the Open Meeting Law will be reported at the meeting.

**COLORADO RIVER COMMISSION OF NEVADA  
AGENDA ITEM B  
FOR MEETING OF APRIL 13, 2021**

**SUBJECT:**

Comments from the public. (No action may be taken on a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action may be taken.)

**RELATED TO AGENDA ITEM:**

None.

**RECOMMENDATION OR RECOMMENDED MOTION:**

None.

**FISCAL IMPACT:**

None.

**STAFF COMMENTS AND BACKGROUND:**

**COLORADO RIVER COMMISSION OF NEVADA  
AGENDA ITEM C  
FOR MEETING OF APRIL 13, 2021**

**SUBJECT:**

*For Possible Action:* Approval of minutes of the February 9, 2021 meeting.

**RELATED TO AGENDA ITEM:**

None.

**RECOMMENDATION OR RECOMMENDED MOTION:**

Approval of the minutes will be recommended at the meeting.

**FISCAL IMPACT:**

None.

**STAFF COMMENTS AND BACKGROUND:**

The minutes of the February 9, 2021 meeting is enclosed for your review.

The Colorado River Commission of Nevada (Commission) meeting was held at 1:30 p.m. on Tuesday, February 9, 2021 via video conference, pursuant to Emergency Directive 006, section 1.

### **COMMISSIONERS IN ATTENDANCE**

Chairwoman	Puoy K. Premsrirut
Vice Chairwoman	Kara J. Kelley
Commissioner	Justin Jones
Commissioner	Marilyn Kirkpatrick
Commissioner	Allen J. Puliz
Commissioner	Dan H. Stewart
Commissioner	Cody T. Winterton

### **DEPUTY ATTORNEY GENERAL**

Special Counsel, Attorney General	Christine Guerci
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### **COMMISSION STAFF IN ATTENDANCE**

Executive Director	Eric Witkoski
Senior Assistant Director	Sara Price
Chief of Finance and Administration	Douglas N. Beatty
Assistant Director, Hydropower	Gail Bates
Assistant Director, Engineering and Operations	Robert Reese
Assistant Director, Energy Information Systems	Kaleb Hall
Manager, Natural Resources Program	Angela Slaughter
Hydropower Program Manager	Craig Pyper
Natural Resource Analyst	Warren Turkett, Ph.D.
Natural Resource Analyst	Peggy Roefel
Assistant Hydropower Program Manager	Lisa Ray
System Coordinator	Chris Smith
Office Manager	Gina L. Goodman
Administrative Assistant IV	Kathryn Aguilar
Administrative Assistant IV	Kira Bakke
Administrative Assistant II	Joshua Cleveland
Administrative Assistant II	Tamisha Randolph

### **OTHERS PRESENT; REPRESENTING**

Eide Baily LLP	Tamara Miramontes
Eide Baily LLP	John Hansen
Overton Power District No. 5	Mendis Cooper
City of North Las Vegas	Rob McLaughlin
Southern Nevada Water Authority	Laura Browning
Southern Nevada Water Authority	Chaunsey Duong

**COLORADO RIVER COMMISSION  
OF NEVADA  
MEETING OF FEBRUARY 9, 2021**

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**COLORADO RIVER COMMISSION  
OF NEVADA  
MEETING OF FEBRUARY 9, 2020**

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The Colorado River Commission of Nevada (Commission) meeting was called to order by Chairwoman Premsrirut at 1:31 pm.

**A. Conformance to Open Meeting Law.**

Executive Director Eric Witkoski confirmed that the meeting was posted in compliance with the Open Meeting Law.

**B. Comments from the public. (No action may be taken on a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken.)**

Chairwoman Premsrirut asked if there were any comments from the public. There were none.

**C. For Possible Action: Approval of minutes of the December 8, 2020 meeting.**

**Vice Chairwoman Kelley moved for approval of the minutes. The motion was seconded by Commissioner Kirkpatrick and approved, with Chairwoman Premsrirut abstaining.**

**D. For Possible Action: Selection of Vice Chair.**

NRS 538.111 provides: "At the first meeting of the Commission in each calendar year, the Commission shall select the Vice Chair for the ensuing calendar year."

**Commissioner Kirkpatrick nominated Kara Kelley to remain Vice Chairwoman for the ensuing calendar year. The nomination was seconded by Commissioner Stewart and approved by unanimous vote.**

**E. For Possible Action: Adoption Hearing for LCB File No. R156-20. Hearing by the Commission to receive comments followed by consideration of and possible action, including adoption, revision or rejection, regarding the following proposed amendment to Nevada Administrative Code (NAC) Chapter 538; specifically, the repeal of NAC 538.060:**

**NAC 538.060 Office of the Commission. The principal office of the Commission is located at 555 East Washington Avenue, Suite 3100, Las Vegas, Nevada. The office of the Commission will be open from 8 a.m. to 5 p.m. each day except on a Saturday, Sunday or legal holiday.**

NAC 538.060 Office of Commission was added to the regulatory framework in 1985, approximately thirty-five years ago and updated when the Commission moved into the Grant Sawyer Building in 1995. It reads:

NAC 538.060 Office of Commission. The principal office of the Commission is located at 555 East Washington Avenue, Suite 3100, Las Vegas, Nevada. The office of the Commission will be open from 8 a.m. to 5 p.m. each day except on a Saturday, Sunday or legal holiday.

Due to ongoing issues surrounding the Grant Sawyer building, the state may seek to move the Commission out of the building, or the Commission may desire to secure a new location for its office. NRS 538.121 gives the Executive Director the statutory authority to determine the precise location of the Commission's office, provided it is located in Clark County.

The hours requirement is a carryover of the old NRS 281.110 which used to require state office hours of 8 am - 5 pm Monday to Friday. This statute was amended in 2011 to remove that requirement and allow for variable schedules with the requirement that office hours be posted near the agency's entrance and on the agency's website.

Due to the outdated schedule requirement and the need for flexibility in location of the Commission office, the Commission approved starting the process to repeal NAC 538.060 at its June 9, 2020 meeting. A Small Business Impact Statement was prepared (attached) and Staff held a Public Workshop on June 25, 2020 at which written and oral comment was solicited from stakeholders and the public. No comment was received, and a copy of the minutes is attached.

The proposed repeal was then submitted for review by the Legislative Counsel Bureau (LCB). LCB returned the proposed change as File No. R156-20 (Attachment A).

Staff recommended that the Commission adopt LCB File No. R156-20 thereby repealing NAC 538.060.

Vice Chairwoman Kelley asked whether there were any regulations or restrictions regarding the CRCNV's physical office space, as a government agency, and whether there were any stipulations for reduced rent or other negotiations involving private entities.

Mr. Witkoski answered that the only specific statutory requirement for the CRCNV's physical office space is that it needs to be located in Clark County. Additionally, any leasing of private office space by Staff would be negotiated by the State of Nevada's Buildings and Grounds' leasing procedures.

Chairwoman Premsrirut asked Mr. Witkoski to add an informational item to a future Commission meeting regarding the process of leasing private office space.

**Vice Chairwoman Kelley moved to repeal NAC 538.060 Office of the Commission. The motion was seconded by Commissioner Puliz and approved by unanimous vote.**



**F. *For Possible Action:* Presentation of and possible action regarding the Commission's Comprehensive Annual Financial Report (CAFR) for the Fiscal Year Ended June 30, 2020.**

Chief of Finance and Administration, Douglas Beatty, presented the CAFR for Fiscal Year Ended June 30, 2020 and introduced representatives from Eide Bailly, LLP.

John Hansen, auditor from Eide Bailly, further explained Eide Bailly's audit for Fiscal Year Ended June 30, 2020.

Commissioner Kirkpatrick and Vice Chairwoman Kelley thanked Staff and Eide Bailly for their hard work in performing the audit.

Chairwoman Premsrirut reiterated this thanks to Staff and Eide Bailly and thanked Vice Chairwoman Kelley and Commissioner Stewart for serving on the Financial and Audit Subcommittee.

**Vice Chairwoman Kelley moved to accept the CAFR for the Fiscal Year Ended June 30, 2020. The motion was seconded by Commissioner Kirkpatrick and approved by unanimous vote.**

**G. *For Information Only:* Status Update on 2021 Legislative Session and related Budget.**

Chief of Finance and Administration, Douglas Beatty, explained the presentation of the Commission's budget to the Governor's Finance Office and the Legislative Counsel Bureau. The Governor's Finance Office accepted all items set forth by Staff and included those items in the State's budget proposal, which is pending Legislative approval. A tentative date for the Legislative subcommittee budget hearing has been established for March 26, 2021.

Commissioner Kirkpatrick asked about the fiscal ramifications of AB 15, which would revise the membership of the CRCNV, and whether Staff was monitoring the bill.

Mr. Beatty answered that AB 15 had not yet progressed through the legislative process to have any established potential fiscal impact.

Mr. Witkoski stated that Staff was monitoring AB 15 and that no hearing regarding the bill had been scheduled.

**H. *For Information Only:* Update on pending legal matters, including Federal Energy Regulatory Commission or Public Utilities Commission of Nevada filings.**

Special Counsel Christine Guerici presented an update on pending legal matters involving the Commission.

In *Save the Colorado vs. Dept. of the Interior*, there has been a challenge to the December 2016 Record of Decision for the Glen Canyon Dam Long Term Experimental Management Plan (LTEMP). The LTEMP is a 20-year plan for hourly, daily, and monthly releases from Glen Canyon Dam. The plaintiffs, Save the Colorado, are alleging that the Record of Decision did not appropriately address climate change issues.

Save the Colorado had brought a motion disputing the contents of the administrative record filed by the Department of the Interior and its decision to not provide a privilege log for withheld documents.

The Department of the Interior has argued that the withheld documents were deliberative pre-decisional documents that were properly withheld from the Record because such documents are not considered to be part of the official record. The Court, in reviewing the motion, noted that there is a strong presumption that a federal agency has properly designated the record and that an agency may exclude documents that reflect internal deliberations. Further, a privilege log is not required for deliberative documents because those documents are not part of the record and the creation of the log might detail the agency's decisional process, which is not under review.

The Court denied the motion without prejudice and is giving Save the Colorado the opportunity to bring a new motion to supplement the administrative record with specific documents that the Court can review. That motion will need to be filed no later than March 5, 2021. If such a motion is not filed, a proposed case management schedule which includes briefing deadlines for motion for summary judgement needs to be filed by March 12, 2021.

The Intervener States, including Nevada, had taken no position on the motion, but will participate in setting the Case Management Schedule at the appropriate time.

**I. *For Information Only:* Status update from Staff on the hydrological conditions, drought, and climate of the Colorado River Basin, Nevada's consumptive use of Colorado River water, the drought contingency plan, impacts on hydropower generation, electrical construction activities and other developments on the Colorado River.**

Dr. Warren Turkett, Natural Resource Analyst, gave a status update on the hydrological conditions, drought, and climate of the Colorado River Basin,

Nevada's consumptive use of Colorado River water, and other developments on the Colorado River.

- Summary of Lake Powell, Lake Mead, and Nevada Water Supply
- Precipitation and Temperature
- Upper Basin Snowpack Accumulation
- Water Use in Southern Nevada
- Unregulated Inflow, Current and Projected Reservoir Status

A copy of the report is attached and made a part of the minutes. (See Attachment B.)

Chairwoman Premsrirut asked that the graph detailing the 2007 Interim Guidelines from the Drought Contingency Plan be retained and updated in future presentations.

Dr. Turkett then gave a presentation on the Airborne Space Observatory Program, in response to a question from Chairwoman Kelley from the December 8, 2020 Commission meeting. (See Attachment C.)

**J. Comments from the public. (No action may be taken on a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action may be taken.)**

Chairwoman Premsrirut asked if there were any other comments or questions from the from the public. There were none.

**K. Comments and questions from the Commission members.**

Chairwoman Premsrirut asked if there were any other comments or questions from the commission members. There were none.

**L. Selection of the next possible meeting date.**

The next meeting is tentatively scheduled for 1:30 p.m. on Tuesday, March 9, 2020, at the Clark County Government Center, Commission Chambers, 500 South Grand Central Parkway, Las Vegas, Nevada.

**M. Adjournment.**

The meeting was adjourned at 2:40 pm.

\_\_\_\_\_  
Eric Witkoski, Executive Director

APPROVED:

\_\_\_\_\_  
Puoy K. Premsrirut, Chairwoman

**PROPOSED REGULATION OF THE  
COLORADO RIVER COMMISSION OF NEVADA**

**LCB File No. R156-20**

October 28, 2020

EXPLANATION – Matter in *italics* is new; matter in brackets ~~omitted material~~ is material to be omitted.

AUTHORITY: §1, NRS 538.201.

A REGULATION relating to the Colorado River Commission of Nevada; eliminating provisions specifying the location and hours of the office of the Commission; and providing other matters properly relating thereto.

**Legislative Counsel’s Digest:**

This regulation: (1) eliminates the requirement for the office of the Colorado River Commission of Nevada to be open from 8 a.m. to 5 p.m. each day except Saturdays, Sundays and legal holidays; and (2) removes a provision of existing regulations specifying the location of the principal office of the Commission. (NAC 538.060)

**Section 1.** NAC 538.060 is hereby repealed.

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**TEXT OF REPEALED SECTION**

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**538.060 Office of Commission. (NRS 538.201)** The principal office of the Commission is located at 555 East Washington Avenue, Suite 3100, Las Vegas, Nevada. The office of the

Commission will be open from 8 a.m. to 5 p.m. each day except on a Saturday, Sunday or legal holiday.

**NAC 538.060 is hereby repealed in its entirety:**

~~NAC 538.060 Office of Commission. The principal office of the Commission is located at 555 East Washington Avenue, Suite 3100, Las Vegas, Nevada. The office of the Commission will be open from 8 a.m. to 5 p.m. each day except on a Saturday, Sunday or legal holiday.~~




# Colorado River Commission of Nevada

## Hydrology and Water Use Update

Warren Turkett

February 9, 2021



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## Summary

### Lake Powell

- Drought conditions are causing below average inflow forecasts.
- Unregulated inflow for water year<sup>1</sup> 2021 is forecasted at 48% of average.
- Upper Basin snowpack is currently 76% of seasonal average.

### Lake Mead


- Lake Mead is forecasted to decrease about 16 feet in elevation by the end of calendar year 2021.
- Lower Basin conservation programs have conserved roughly 3.5 million af or about 40 additional feet in Lake Mead.

### Nevada Water Supply

- Southern Nevada has 9 years of water supply banked. <sup>2</sup>
- **In 2019, Southern Nevada used 22% less than its annual allocation.**

Storage	Elevation (f)	% Capacity	Change since last year
Lake Mead	1,086.0	40%	-8.8 ft
Lake Powell	3,576.5	40%	-28.9 ft

Data retrieved February 1, 2021  
<sup>1</sup> Water year is defined as October through September.  
<sup>2</sup> Based on historical Southern Nevada water use.

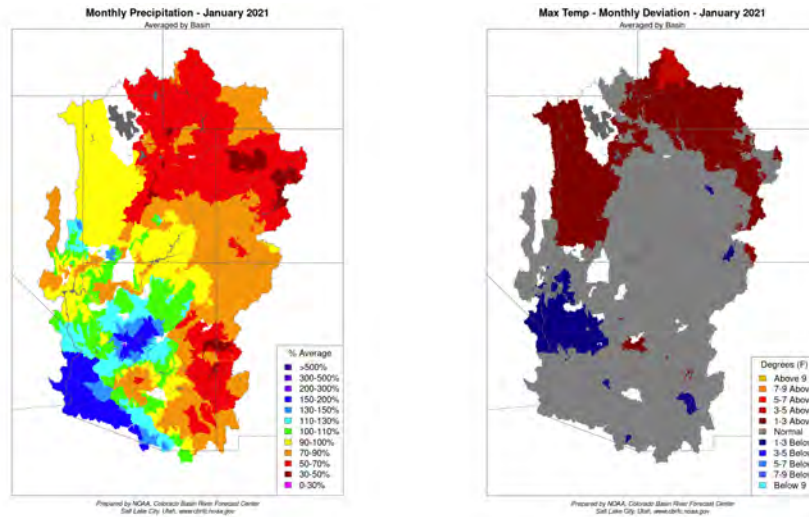


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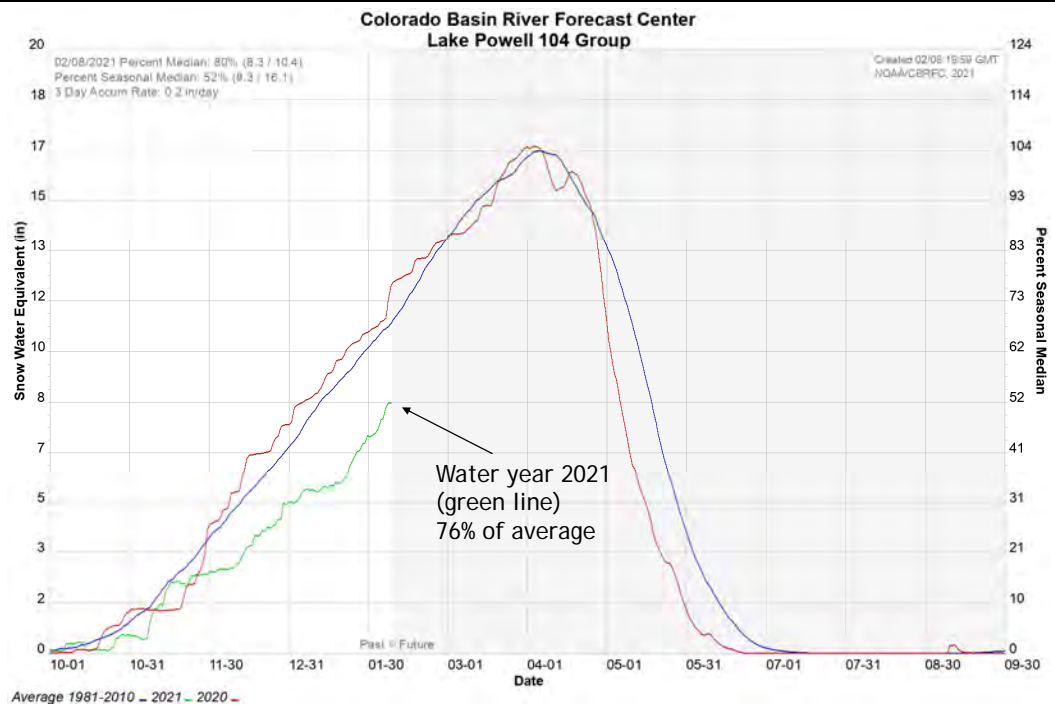
## Precipitation and Temperature



Above Lake Powell January precipitation: 63%  
 Above Lake Powell water year 2021 cumulative precipitation: 66%

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## Unregulated Inflow, Current and Projected Reservoir Status

Projected unregulated inflow to Lake Powell	Acre-Feet	% Average
Water Year 2021	5,149,000	48%
April thru July 2021	3,300,000	46%

Reservoir	Current Elevation	Current Storage Acre-Feet	Current % Capacity	Projected Elevation on 1/1/2022 <sup>1</sup>
Lake Mead	1,086.0	10,510,000	40%	1,069.8
Lake Powell	3,576.5	9,638,000	40%	3,558.6

Data retrieved February 1, 2021  
<sup>1</sup> Based on Reclamation's January 2020 24 Month Study Most Probable Inflow.

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## 2007 Interim Guidelines and Drought Contingency Plan

**Table 1 – DCP Contributions and 2007 Interim Guidelines Shortages by State**

Projected January 1 Lake Mead Elevation (feet msl)	2007 Interim Guidelines Shortages		DCP Contributions			Combined Volumes (2007 Interim Guidelines Shortages & DCP Contributions)				
	Arizona	Nevada	Arizona	Nevada	California	Arizona	Nevada	California	Lower Division States Total	
<i>(thousand acre-feet)</i>										
At or below 1,090 and above 1,075	0	0	192	8	0	192	8	0	200	
At or below 1,075 and at or above 1,050	320	13	192	8	0	512	21	0	533	
Below 1,050 and above 1,045	400	17	192	8	0	592	25	0	617	
At or below 1,045 and above 1,040	400	17	240	10	200	640	27	200	867	
At or below 1,040 and above 1,035	400	17	240	10	250	640	27	250	917	
At or below 1,035 and above 1,030	400	17	240	10	300	640	27	300	967	
At or below 1,030 and at or above 1,025	400	17	240	10	350	640	27	350	1,017	
Below 1,025	480	20	240	10	350	720	30	350	1,100	

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## Water Use In Southern Nevada

Southern Nevada Water Use	2019 Actual Use in Acre-Feet
Nevada Annual Allocation	300,000
Diversion	472,314
Return Flows	238,318
Consumptive Use	233,996
Unused Allocation Available for Banking	66,004 (22%)

Southern Nevada Water Use	Diversions	Return Flows	Consumptive Use
January-December 2020	479,146	223,420	255,726

Banked Water (through end of 2019)	Acre-Feet
Ground Water Recharge in So. Nevada	358,315
Banked in Lake Mead	785,913
Banked in California and Arizona	944,071
Total	2,088,299

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# Colorado River Commission of Nevada

## Airborne Space Observatory Program (ASO) Question


Warren Turkett

February 9, 2021



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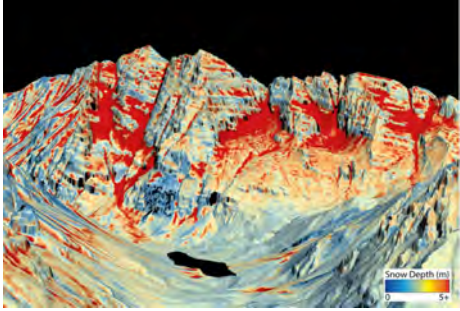
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## Program expanding to map Colorado mountain snowpack

New technology still too expensive for Aspen water managers  
Vaildaily.com (December 5, 2020)

- The article discusses the Airborne Snow Observatory Program (ASO) and how the technology is an improvement over traditional SNOTEL monitoring.
- The ASO program uses a remote sensing laser equipped to an airplane, which provides detailed snow depth and density measurements.
- The ASO program provides a more detailed snow survey of an area, but the cost is too expensive for many water users.
- The article describes several water agencies that will provide in-kind contributions to hopefully expand the use of this technology in Colorado.



<https://www.vaildaily.com/news/program-expanding-to-map-colorado-mountain-snowpack-2/>

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## Airborne Snow Observatory Program

- Airplanes are equipped with a remote sensing device called a LIDAR, which stands for Light Detection and Ranging.
- Airplanes fly over a gridded area and a laser scans the ground and bounces back to the plane providing snow depth and density measurements.
- Data collected is more accurate compared to SNOTEL sites and covers a larger area.
- Flights are expensive with each flight costing up to \$200,000 per flight.
- Data provides a snapshot of conditions but will not show seasonal progression unless more flights are performed.



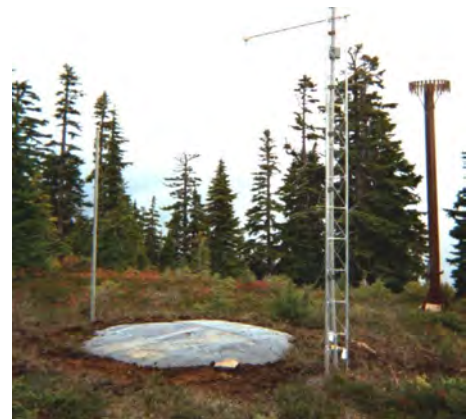
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## SNOTEL Measurements

- The National Resource Conservation Service (NRCS) maintains the Snow Telemetry Network (SNOTEL) with over 175 stations within the Colorado River Basin.
- SNOTEL sites have been used as the backbone for most scientific work on western snowpack.
- Provide continuous data over the season to monitor snowpack progression.
- Site locations need to be cleaned and monitored for accurate measurements.
- Requires numerous site locations to get data for a large area.



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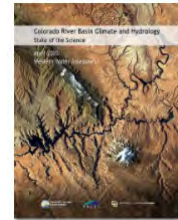
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## Basin Snowpack and Forecasting Programs

- The ASO Program was ended by NASA in December of 2019.
- Senator Feinstein and Representative Hardy introduced legislation which would establish an ASO program within the Department of Interior and provide \$15 Million in funding from fiscal year 2022 to 2026.

### Additional work being conducted in the Basin

- The Western Water Assessment published the Colorado River Basin Climate and Hydrology: State of the Science Report, which evaluated the current science for monitoring and forecasting research and provided recommendations for future research.
- The Basin Forecast Center is evaluating new modeling methods and incorporating satellite imagery into their forecast methods.



**COLORADO RIVER COMMISSION OF NEVADA  
AGENDA ITEM D  
FOR MEETING OF APRIL 13, 2021**

**SUBJECT:**

*For Possible Action:* Consideration of and possible action to approve a two-year contract in the amount of \$120,000 between the Colorado River Commission of Nevada (Commission) and Moss Adams for accounting and auditing services.

**RELATED TO AGENDA ITEM:**

None.

**RECOMMENDATION OR RECOMMENDED MOTION:**

Staff recommends the Commission approve the contract between Moss Adams and the Commission for accounting and auditing services; and authorize the Executive Director to sign the contract on behalf of the Commission.

**FISCAL IMPACT:**

Authorization to complete the 2021 and 2022 annual financial audit, including assistance with the development of the Comprehensive Annual Financial Report (CAFR), and review of the Commission's internal controls at a not-to-exceed cost of \$120,000 (two-year total).

**STAFF COMMENTS:**

**A. Background**

The Commission's contract for annual financial audit services (including internal control review) will expire in July of 2021. The contract is required to provide publication of the Commission's Comprehensive Annual Financial Report (CAFR), audited in accordance with Governmental Auditing Standards as required under bond covenants applicable to the Commission's existing General Obligation Bonds currently outstanding.

In January, Staff requested that the Purchasing Division of the State Department of Administration conduct a request for proposals for audit and accounting services for the Commission's books and records. The Purchasing Division in accordance with state regulations and with input from Commission Staff developed a scope of services for the annual audit and internal control review and issued a Request for Proposals. The request for proposals was released January 15, 2021 with bidders' responses due on February 16, 2021. The Purchasing Division published the request on the applicable State and Purchasing websites and contacted qualified accounting firms in their data base and staff furnished information on additional other firms to contact.

The proposals were provided to a review team consisting of three members of Commission Staff (two from the accounting group and one from the energy services group), one Commission Customer Representative and one from another state agency. The review team was tasked with providing a review and numeric scoring of each of the proposals as they addressed the five Solicitation Evaluation Criteria.

Continued on next page...

The Criteria were:

1. Expertise and availability of key personnel, including knowledge of CaseWare software where possible
2. Prior experience with vendor
3. Demonstrated ability to meet deadlines
4. Demonstrated responsiveness to customer requests
5. Recommendations of references
6. Review of background and performance data including internet research and other inquiry related to prior audit publications, regulatory review, accounting related licensing information, complaints, sanctions, other publicly available information
7. Experience in performance of comparable engagements
8. Conformance with the terms of the RFP
9. Cost
10. Financial stability

#### **B. Contract**

The Purchasing Division developed the draft contract based on the State approved form, obtained signatures from the winning bidder, and provided final copies to Staff to present to the Commission for final approval.

The contract anticipates ongoing audit and internal control review services for the fiscal years 2021 through 2022. The contract provides that the contract may be extended an additional two years. If an extension was to be requested, the Staff would bring back the contract to the Commission for approval with additional funding for two more years.

The contract anticipates the following tasks: the annual financial audit of the Commission's books and records, including review of internal controls as required, assistance with the development of the CAFR, assistance with key accounting entries for CAFR purposes, and assistance with new accounting pronouncements. The total amount authorized under the contract is \$120,000 for the initial two-year term of the contract at which time an additional two-year amendment may be brought back to the commission for consideration with additional funding as needed. If approved today the contract will proceed to the next step which is placement on the next Board of Examiners meeting and final contract approval.

Staff recommends the Commission approve the contract and authorize the Executive Director to sign it on behalf of the Commission.



## DISCLOSURE OF OWNERSHIP/PRINCIPALS

Corporate/Business Entity Name: Moss Adams LLP	
"Doing Business As" (if applicable): Moss Adams	
Street Address: 999 3rd Ave, Ste 2800	Website: www.mossadams.com
City, State and Zip Code: Seattle, WA 98104	POC Name and Email: Keith Simovic keith.simovic@mossadams.com
Telephone Number: 503-242-1447	Fax Number: 503-274-2789
Local Street Address: 805 SW Broadway, Suite 1200	Website: www.mossadams.com
City, State and Zip Code: Portland, OR 97205	Local Fax Number: 503-274-2789
Local Telephone Number: 503-242-1447	Local POC Name and Email: Keith Simovic keith.simovic@mossadams.com

All entities, with the exception of publicly-traded and non-profit organizations, must list the names of individuals holding more than five percent (5%) ownership or financial interest in the business entity appearing before the CRCNV.

Publicly-traded entities and non-profit organizations shall list all Corporate Officers and Directors in lieu of disclosing the names of individuals with ownership or financial interest.

Entities include all business associations organized under or governed by Title 7 of the Nevada Revised Statutes, including but not limited to private corporations, close corporations, foreign corporations, limited liability companies, partnerships, limited partnerships, and professional corporations.

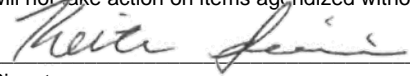
Full Name	Title	% Owned <small>(Not required for Publicly Traded Corporations/Non-profit organizations)</small>
Chris Schmidt	Partner, Chairman & Chief Executive Officer	<2%
Dave Follett	Partner, Chief Operating Officer	<2%

Moss Adams LLP has 348 partners, none of whom owns more than 2% of the firm. For a full list of our partners please visit [www.mossadams.com/people](http://www.mossadams.com/people).

**This section is not required for publicly-traded corporations.**

1. Are any individual members, partners, owners or principals, involved in the business entity, a CRCNV full-time employee(s), or appointed/elected official(s)?  
 Yes  No (If yes, please note that CRCNV employee(s), or appointed/elected official(s) may not perform any work on professional service contracts, or other contracts, which are not subject to competitive bid.)
  
2. Do any individual members, partners, owners or principals have a spouse, registered domestic partner, child, parent, in-law or brother/sister, half-brother/half-sister, grandchild, grandparent, related to a CRCNV full-time employee(s), or appointed/elected official(s)?  
 Yes  No (If yes, please complete the Disclosure of Relationship form on Page 2. If no, please print N/A on Page 2.)

I certify under penalty of perjury, that all of the information provided herein is current, complete and accurate. I also understand that the CRCNV will not take action on items agendized without the completed disclosure form.

	Keith Simovic
Signature	Print Name
Senior Manager	March 31, 2021
Title	Date

## DISCLOSURE OF RELATIONSHIP

List any disclosures below:  
(Mark N/A, if not applicable.)

NAME OF BUSINESS OWNER/PRINCIPAL	NAME OF CRCNV EMPLOYEE/OFFICIAL AND JOB TITLE	RELATIONSHIP TO CRCNV EMPLOYEE/OFFICIAL
N/A		

“Consanguinity” is a relationship by blood. “Affinity” is a relationship by marriage.

“To the second degree of consanguinity” applies to the candidate’s first and second degree of blood relatives as follows:

- Spouse – Registered Domestic Partners – Children – Parents – In-laws (first degree)
- Brothers/Sisters – Half-Brothers/Half-Sisters – Grandchildren – Grandparents – In-laws (second degree)

***For CRCNV Use Only:***

If any Disclosure of Relationship is noted above, please complete the following:

- Yes  No      Is the CRCNV employee(s) noted above involved in the contracting/selection process for this particular agenda item?
- Yes  No      Is the CRCNV employee(s) noted above involved in any way with the business in performance of the contract?

Notes/Comments:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name (Authorized Department Representative)

## DISCLOSURE OF RELATIONSHIP

***For CRCNV Use Only:***

If any Disclosure of Relationship is noted above, please complete the following:

Yes  No Is the CRCNV employee(s) noted above involved in the contracting/selection process for this particular agenda item?

Yes  No Is the CRCNV employee(s) noted above involved in any way with the business in performance of the contract?

Notes/Comments:

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Signature

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Print Name (Authorized Department Representative)

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***For CRCNV Use Only:***

If any Disclosure of Relationship is noted above, please complete the following:

Yes  No Is the CRCNV employee(s) noted above involved in the contracting/selection process for this particular agenda item?

Yes  No Is the CRCNV employee(s) noted above involved in any way with the business in performance of the contract?

Notes/Comments:

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Signature

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Print Name (Authorized Department Representative)

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***For CRCNV Use Only:***

If any Disclosure of Relationship is noted above, please complete the following:

Yes  No Is the CRCNV employee(s) noted above involved in the contracting/selection process for this particular agenda item?

Yes  No Is the CRCNV employee(s) noted above involved in any way with the business in performance of the contract?

Notes/Comments:

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Signature

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Print Name (Authorized Department Representative)

**CONTRACT FOR SERVICES OF INDEPENDENT CONTRACTOR**  
A Contract Between the State of Nevada  
Acting by and Through its

Agency Name:	<b>Colorado River Commission</b>
Address:	<b>555 E. Washington Avenue, Suite 3100</b>
City, State, Zip Code:	<b>Las Vegas, NV 89101</b>
Contact:	<b>Douglas Beatty, Administrative Services Officer</b>
Phone:	<b>702-486-2670</b>
Fax:	
Email:	<a href="mailto:dbeatty@crc.nv.gov"><u>dbeatty@crc.nv.gov</u></a>

Contractor Name:	<b>Moss Adams LLP</b>
Address:	<b>805 SW Broadway, Suite 1200</b>
City, State, Zip Code:	<b>Portland, OR 97205</b>
Contact:	<b>Keith Simovic, Senior Manager</b>
Phone:	<b>503-478-2284</b>
Fax:	<b>503-274-2789</b>
Email:	<a href="mailto:Keith.simovic@mossadams.com"><u>Keith.simovic@mossadams.com</u></a>

WHEREAS, NRS 333.700 authorizes officers, departments, institutions, boards, commissions, and other agencies in the Executive Department of the State Government which derive their support from public money in whole or in part to engage, subject to the approval of the Board of Examiners (BOE), services of persons as independent contractors; and

WHEREAS, it is deemed that the service of Contractor is both necessary and in the best interests of the State of Nevada.

NOW, THEREFORE, in consideration of the aforesaid premises, the parties mutually agree as follows:

1. **REQUIRED APPROVAL.** This Contract shall not become effective until and unless approved by the Nevada State Board of Examiners.
2. **DEFINITIONS.**
  - A. "State" – means the State of Nevada and any State agency identified herein, its officers, employees and immune contractors as defined in NRS 41.0307.
  - B. "Contracting Agency" – means the State agency identified above.
  - C. "Contractor" – means the person or entity identified above that performs services and/or provides goods for the State under the terms and conditions set forth in this Contract.
  - D. "Fiscal Year" – means the period beginning July 1st and ending June 30th of the following year.
  - E. "Contract" – Unless the context otherwise requires, "Contract" means this document entitled Contract for Services of Independent Contractor and all Attachments or Incorporated Documents.
  - F. "Contract for Independent Contractor" – means this document entitled Contract for Services of Independent Contractor exclusive of any Attachments or Incorporated Documents.

CETS# 24050
RFP#69CRC-S1448

3. **CONTRACT TERM.** This Contract shall be effective as noted below, unless sooner terminated by either party as specified in *Section 10, Contract Termination*. Contract is subject to Board of Examiners' approval.

Effective from:	July 1, 2021	To:	June 30, 2023 (with the option to extend two (2) additional years if deemed to be in the best interest of the State)
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4. **NOTICE.** All communications, including notices, required or permitted to be given under this Contract shall be in writing and directed to the parties at the addresses stated above. Notices may be given: (i) by delivery in person; (ii) by a nationally recognized next day courier service, return receipt requested; or (iii) by certified mail, return receipt requested. If specifically requested by the party to be notified, valid notice may be given by facsimile transmission or electronic mail to the address(es) such party has specified in writing.

5. **INCORPORATED DOCUMENTS.** The parties agree that this Contract, inclusive of the following attachments, specifically describes the scope of work. This Contract incorporates the following attachments in descending order of constructive precedence:

ATTACHMENT AA:	SCOPE OF WORK AND PAYMENT SCHEDULE
ATTACHMENT BB:	INSURANCE SCHEDULE
ATTACHMENT CC:	STATE SOLICITATION #69CRC-S1448
ATTACHMENT DD:	VENDOR PROPOSAL

Any provision, term or condition of an Attachment that contradicts the terms of this Contract for Independent Contractor, or that would change the obligations of the State under this Contract for Independent Contractor, shall be void and unenforceable.

6. **CONSIDERATION.** The parties agree that Contractor will provide the services specified in *Section 5, Incorporated Documents* at a cost as noted below:

The parties agree that Contractor will provide the services in accordance with Attachment DD – Contractor's Response at a total cost not to exceed \$120,000.00.

The State does not agree to reimburse Contractor for expenses unless otherwise specified in the incorporated attachments. Any intervening end to a biennial appropriation period shall be deemed an automatic renewal (not changing the overall Contract term) or a termination as the result of legislative appropriation may require.

7. **ASSENT.** The parties agree that the terms and conditions listed on incorporated attachments of this Contract are also specifically a part of this Contract and are limited only by their respective order of precedence and any limitations specified.

8. **BILLING SUBMISSION: TIMELINESS.** The parties agree that timeliness of billing is of the essence to the Contract and recognize that the State is on a Fiscal Year. All billings for dates of service prior to July 1 must be submitted to the state no later than the first Friday in August of the same calendar year. A billing submitted after the first Friday in August, which forces the State to process the billing as a stale claim pursuant to NRS 353.097, will subject Contractor to an administrative fee not to exceed one hundred dollars (\$100.00). The parties hereby agree this is a reasonable estimate of the additional costs to the state of processing the billing as a stale claim and that this amount will be deducted from the stale claim payment due to Contractor.

9. **INSPECTION & AUDIT.**

A. **Books and Records.** Contractor agrees to keep and maintain under generally accepted accounting principles (GAAP) full, true and complete records, contracts, books, and documents relevant to the scope of work under this Contract.



- B. Inspection & Audit. Contractor agrees that the books, records (written, electronic, computer related or otherwise), relevant to the fees and expenses charged and the work product to be produced under this Contract shall be subject, at any reasonable time, to inspection, examination, review, audit, and copying at any office or location of Contractor where such records may be found, with or without notice by the State Auditor, the relevant State agency or its contracted examiners, the department of Administration, Budget Division, the Nevada State Attorney General's Office or its Fraud Control Units, the state Legislative Auditor, and with regard to any federal funding, the relevant federal agency, the Comptroller General, the General Accounting Office, the Office of the Inspector General, or any of their authorized representatives. All subcontracts shall reflect requirements of this Section.
- C. Period of Retention. All books, records, reports, and statements relevant to this Contract must be retained a minimum three (3) years, and for five (5) years if any federal funds are used pursuant to the Contract. The retention period runs from the date of payment for the relevant goods or services by the state, or from the date of termination of the Contract, whichever is later. Retention time shall be extended when an audit is scheduled or in progress for a period reasonably necessary to complete an audit and/or to complete any administrative and judicial litigation which may ensue.

#### 10. CONTRACT TERMINATION.

- A. Termination Without Cause. Regardless of any terms to the contrary, this Contract may be terminated upon written notice by mutual consent of both parties. The State unilaterally may terminate this contract without cause by giving not less than thirty (30) days' notice in the manner specified in *Section 4, Notice*. If this Contract is unilaterally terminated by the State, Contractor shall use its best efforts to minimize cost to the State and Contractor will not be paid for any cost that Contractor could have avoided.
- B. State Termination for Non-Appropriation. The continuation of this Contract beyond the current biennium is subject to and contingent upon sufficient funds being appropriated, budgeted, and otherwise made available by the State Legislature and/or federal sources. The State may terminate this Contract, and Contractor waives any and all claims(s) for damages, effective immediately upon receipt of written notice (or any date specified therein) if for any reason the contracting Agency's funding from State and/or federal sources is not appropriated or is withdrawn, limited, or impaired.
- C. Termination with Cause for Breach. A breach may be declared with or without termination. A notice of breach and termination shall specify the date of termination of the Contract, which shall not be sooner than the expiration of the Time to Correct, if applicable, allowed under subsection 10D. This Contract may be terminated by either party upon written notice of breach to the other party on the following grounds:
- 1) If Contractor fails to provide or satisfactorily perform any of the conditions, work, deliverables, goods, or services called for by this Contract within the time requirements specified in this Contract or within any granted extension of those time requirements; or
  - 2) If any state, county, city, or federal license, authorization, waiver, permit, qualification or certification required by statute, ordinance, law, or regulation to be held by Contractor to provide the goods or services required by this Contract is for any reason denied, revoked, debarred, excluded, terminated, suspended, lapsed, or not renewed; or
  - 3) If Contractor becomes insolvent, subject to receivership, or becomes voluntarily or involuntarily subject to the jurisdiction of the Bankruptcy Court; or
  - 4) If the State materially breaches any material duty under this Contract and any such breach impairs Contractor's ability to perform; or
  - 5) If it is found by the State that any quid pro quo or gratuities in the form of money, services, entertainment, gifts, or otherwise were offered or given by Contractor, or any agent or representative of Contractor, to any officer or employee of the State of Nevada with a view toward securing a contract or securing favorable treatment with respect to awarding, extending, amending, or making any determination with respect to the performing of such contract; or

- 6) If it is found by the State that Contractor has failed to disclose any material conflict of interest relative to the performance of this Contract.
- D. **Time to Correct.** Unless the breach is not curable, or unless circumstances do not permit an opportunity to cure, termination upon declared breach may be exercised only after service of formal written notice as specified in *Section 4, Notice*, and the subsequent failure of the breaching party within fifteen (15) calendar days of receipt of that notice to provide evidence, satisfactory to the aggrieved party, showing that the declared breach has been corrected. Upon a notice of breach, the time to correct and the time for termination of the contract upon breach under subsection 10C, above, shall run concurrently, unless the notice expressly states otherwise.
- E. **Winding Up Affairs Upon Termination.** In the event of termination of this Contract for any reason, the parties agree that the provisions of this Section survive termination:
- 1) The parties shall account for and properly present to each other all claims for fees and expenses and pay those which are undisputed and otherwise not subject to set off under this Contract. Neither party may withhold performance of winding up provisions solely based on nonpayment of fees or expenses accrued up to the time of termination;
  - 2) Contractor shall satisfactorily complete work in progress at the agreed rate (or a pro rata basis if necessary) if so requested by the Contracting Agency;
  - 3) Contractor shall execute any documents and take any actions necessary to effectuate an assignment of this Contract if so requested by the Contracting Agency;
  - 4) Contractor shall preserve, protect and promptly deliver into State possession all proprietary information in accordance with *Section 21, State Ownership of Proprietary Information*.
11. **REMEDIES.** Except as otherwise provided for by law or this Contract, the rights and remedies of the parties shall not be exclusive and are in addition to any other rights and remedies provided by law or equity, including, without limitation, actual damages. The State may set off consideration against any unpaid obligation of Contractor to any State agency in accordance with NRS 353C.190. In the event that Contractor voluntarily or involuntarily becomes subject to the jurisdiction of the Bankruptcy Court, the State may set off consideration against any unpaid obligation of Contractor to the State or its agencies, to the extent allowed by bankruptcy law, without regard to whether the procedures of NRS 353C.190 have been utilized.
12. **LIMITED LIABILITY.** The State will not waive and intends to assert available NRS Chapter 41 liability limitations in all cases. Contract liability of both parties shall not be subject to exemplary or punitive damages. Damages for any State breach shall never exceed the amount of funds appropriated for payment under this Contract, but not yet paid to Contractor, for the Fiscal Year budget in existence at the time of the breach. Contractor's total liability for any and all damages whatsoever arising out of or in any way related to this contract from any cause, including but not included to contract liability or negligence, error, omissions, strict liability, breach of contract or breach of warranty shall not, in the aggregate exceed three hundred thousand dollars (\$300,000.00). Contractor's liability for intentional tort shall not be limited by this section.
13. **FORCE MAJEURE.** Neither party shall be deemed to be in violation of this Contract if it is prevented from performing any of its obligations hereunder due to strikes, failure of public transportation, civil or military authority, act of public enemy, accidents, fires, explosions, or acts of God, including without limitation, earthquakes, floods, winds, or storms. In such an event the intervening cause must not be through the fault of the party asserting such an excuse, and the excused party is obligated to promptly perform in accordance with the terms of the Contract after the intervening cause ceases.
14. **INDEMNIFICATION AND DEFENSE.** To the fullest extent permitted by law, Contractor shall indemnify, hold harmless and defend, not excluding the State's right to participate at their own expense, the State from and against all liability, claims, actions, damages, losses, and expenses, including, without limitation, reasonable attorneys' fees and costs, arising out of any breach of the obligations of Contractor under this contract, or any alleged negligent or willful acts or omissions of Contractor, its officers, employees and agents. Contractor shall have no obligation to indemnify the State if

any losses or claims are caused by from the State's own negligence or willful misconduct, whether sole, concurrent or contributory. Contractor waives any rights of subrogation against the State. Contractor's duty to defend begins when the State requests defense of any claim arising from this Contract. In order to seek or receive indemnification hereunder, the State shall provide Contractor with written notice of such claim not more than fourteen (14) days after the State is served with notice of the third party action or claim, and cooperate with Contractor in handling the claim. Contractor shall be entitled to control the handling of such claim and to defend or settle any such claim, in its sole discretion, with counsel of its own choosing.

15. **REPRESENTATIONS REGARDING INDEPENDENT CONTRACTOR STATUS.** Contractor represents that it is an independent contractor, as defined in NRS 333.700(2) and 616A.255, warrants that it will perform all work under this contract as an independent contractor, and warrants that the State of Nevada will not incur any employment liability by reason of this Contract or the work to be performed under this Contract. To the extent the State incurs any employment liability for the work under this Contract; Contractor will reimburse the State for that liability.
16. **INSURANCE SCHEDULE.** Unless expressly waived in writing by the State, Contractor must carry policies of insurance and pay all taxes and fees incident hereunto. Policies shall meet the terms and conditions as specified within this Contract along with the additional limits and provisions as described in *Attachment BB*, incorporated hereto by attachment. The State shall have no liability except as specifically provided in the Contract.

Contractor shall not commence work before Contractor has provided the required evidence of insurance to the Contracting Agency. The State's approval of any changes to insurance coverage during the course of performance shall constitute an ongoing condition subsequent to this Contract. Any failure of the State to timely approve shall not constitute a waiver of the condition.

- A. Insurance Coverage. Contractor shall, at Contractor's sole expense, procure, maintain and keep in force for the duration of the Contract insurance conforming to the minimum limits as specified in *Attachment BB*, incorporated hereto by attachment. Unless specifically stated herein or otherwise agreed to by the State, the required insurance shall be in effect prior to the commencement of work by Contractor and shall continue in force as appropriate until:
- 1) Final acceptance by the State of the completion of this Contract; or
  - 2) Such time as the insurance is no longer required by the State under the terms of this Contract; whichever occurs later.

Any insurance or self-insurance available to the State shall be in excess of and non-contributing with, any insurance required from Contractor. Contractor's insurance policies shall apply on a primary basis. Until such time as the insurance is no longer required by the State, Contractor shall provide the State with renewal or replacement evidence of insurance no less than thirty (30) days before the expiration or replacement of the required insurance. If at any time during the period when insurance is required by the Contract, an insurer or surety shall fail to comply with the requirements of this Contract, as soon as Contractor has knowledge of any such failure, Contractor shall immediately notify the State and immediately replace such insurance or bond with an insurer meeting the requirements.

- B. General Requirements.
- 1) Additional Insured: By blanket endorsement to the general liability insurance policy, the State of Nevada, its officers, employees and immune contractors as defined in NRS 41.0307 shall be named as additional insureds for all liability arising from the Contract.
  - 2) Waiver of Subrogation: General Commercial Liability, Automobile and Worker's Compensation policies shall provide for a waiver of subrogation against the State of Nevada, its officers, employees and immune contractors as defined in NRS 41.0307 for losses arising from work/materials/equipment performed or provided by or on behalf of Contractor.
  - 3) Cross Liability: All required liability policies shall provide cross-liability coverage as would be achieved under the standard ISO separation of insureds clause.
  - 4) Deductibles and Self-Insured Retentions: Insurance maintained by Contractor shall apply on a first dollar basis without application of a deductible or self-insured retention unless otherwise specifically agreed to by the State.



Such approval shall not relieve Contractor from the obligation to pay any deductible or self-insured retention. Any deductible or self-insured retention shall not exceed fifty thousand dollars (\$50,000.00) per occurrence, unless otherwise approved by the Risk Management Division.

- 5) **Policy Cancellation:** Except for ten (10) days notice for non-payment of premiums, each insurance policy shall be endorsed to state that without thirty (30) days prior written notice per policy terms (and Contractor shall provide notice to the State of Nevada, c/o Contracting Agency), the policy shall not be canceled, non-renewed or coverage and/or limits reduced below contractual requirements, and shall provide that notices required by this Section shall be sent by certified mail to the address shown on page one (1) of this contract.
- 6) **Approved Insurer:** Each insurance policy shall be:
  - a) Issued by insurance companies authorized to do business in the State of Nevada or eligible surplus lines insurers acceptable to the State and having agents in Nevada upon whom service of process may be made; and
  - b) Currently rated by A.M. Best as "A-VII" or better.

C. **Evidence of Insurance.**

Prior to the start of any work, Contractor must provide the following documents to the contracting State agency:

- 1) **Certificate of Insurance:** The Acord 25 Certificate of Insurance form or a form substantially similar must be submitted to the State to evidence the insurance policies and coverages required of Contractor. The certificate must name the State of Nevada, its officers, employees and immune contractors as defined in NRS 41.0307 as the certificate holder. The certificate should be signed by a person authorized by the insurer to bind coverage on its behalf. The State project/Contract number; description and Contract effective dates shall be noted on the certificate, and upon renewal of the policies listed, Contractor shall furnish the State with replacement certificates as described within *Section 16A, Insurance Coverage*.

**Mail all required insurance documents to the State Contracting Agency identified on Page one of the Contract.**

- 2) **Additional Insured Endorsement:** An Additional Insured Endorsement (CG 20 10 11 85 or CG 20 26 11 85), signed by an authorized insurance company representative, must be submitted to the State to evidence the endorsement of the State as an additional insured per *Section 16B, General Requirements*.
- 3) **Review and Approval:** Documents specified above must be submitted for review and approval by the State prior to the commencement of work by Contractor. Neither approval by the State nor failure to disapprove the insurance furnished by Contractor shall relieve Contractor of Contractor's full responsibility to provide the insurance required by this Contract. Compliance with the insurance requirements of this Contract shall not limit the liability of Contractor or its subcontractors, employees or agents to the State or others, and shall be in addition to and not in lieu of any other remedy available to the State under this Contract or otherwise. The State reserves the right to request and review a copy of any required insurance policy or endorsement to assure compliance with these requirements.

17. **COMPLIANCE WITH LEGAL OBLIGATIONS.** Contractor shall procure and maintain for the duration of this Contract any state, county, city or federal license, authorization, waiver, permit qualification or certification required by statute, ordinance, law, or regulation to be held by Contractor to provide the goods or services required by this Contract. Contractor shall provide proof of its compliance upon request of the Contracting Agency. Contractor will be responsible to pay all taxes, assessments, fees, premiums, permits, and licenses required by law. Real property and personal property taxes are the responsibility of Contractor in accordance with NRS 361.157 and NRS 361.159. Contractor agrees to be responsible for payment of any such government obligations not paid by its subcontractors during performance of this Contract.

18. **WAIVER OF BREACH.** Failure to declare a breach or the actual waiver of any particular breach of the Contract or its material or nonmaterial terms by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach.
19. **SEVERABILITY.** If any provision contained in this Contract is held to be unenforceable by a court of law or equity, this Contract shall be construed as if such provision did not exist and the non-enforceability of such provision shall not be held to render any other provision or provisions of this Contract unenforceable.
20. **ASSIGNMENT/DELEGATION.** To the extent that any assignment of any right under this Contract changes the duty of either party, increases the burden or risk involved, impairs the chances of obtaining the performance of this Contract, attempts to operate as a novation, or includes a waiver or abrogation of any defense to payment by State, such offending portion of the assignment shall be void, and shall be a breach of this Contract. Contractor shall neither assign, transfer nor delegate any rights, obligations nor duties under this Contract without the prior written consent of the State.
21. **STATE OWNERSHIP OF PROPRIETARY INFORMATION.** Any data or information provided by the State to Contractor and any documents or materials provided by the State to Contractor in the course of this Contract ("State Materials") shall be and remain the exclusive property of the State and all such State Materials shall be delivered into State possession by Contractor upon completion, termination, or cancellation of this Contract. Notwithstanding the foregoing or anything to the contrary in this Contract, Contractor shall own its workpapers and shall be permitted to retain Confidential Information to the extent incorporated or embodied in its workpapers, and it shall maintain the confidentiality of such Confidential Information in accordance with this Contract.
22. **PUBLIC RECORDS.** Pursuant to NRS 239.010, information or documents received from Contractor may be open to public inspection and copying. The State has a legal obligation to disclose such information unless a particular record is made confidential by law or a common law balancing of interests. Contractor may label specific parts of an individual document as a "trade secret" or "confidential" in accordance with NRS 333.333, provided that Contractor thereby agrees to indemnify and defend the State for honoring such a designation. The failure to so label any document that is released by the State shall constitute a complete waiver of any and all claims for damages caused by any release of the records.
23. **CONFIDENTIALITY.** Contractor shall keep confidential all information, in whatever form, produced, prepared, observed or received by Contractor to the extent that such information is confidential by law or otherwise required by this Contract.
24. **FEDERAL FUNDING.** In the event federal funds are used for payment of all or part of this Contract, Contractor agrees to comply with all applicable federal laws, regulations and executive orders, including, without limitation the following:
  - A. Contractor certifies, by signing this Contract, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any federal department or agency. This certification is made pursuant to Executive Orders 12549 and 12689 and Federal Acquisition Regulation subpart 9.4, and any relevant program-specific regulations. This provision shall be required of every subcontractor receiving any payment in whole or in part from federal funds.
  - B. Contractor and its subcontracts shall comply with all terms, conditions, and requirements of the Americans with Disabilities Act of 1990 (P.L. 101-136), 42 U.S.C. 12101, as amended, and regulations adopted thereunder, including 28 C.F.R. Section 35, inclusive, and any relevant program-specific regulations.
  - C. Contractor and its subcontractors shall comply with the requirements of the Civil Rights Act of 1964 (P.L. 88-352), as amended, the Rehabilitation Act of 1973 (P.L. 93-112), as amended, and any relevant program-specific regulations, and shall not discriminate against any employee or offeror for employment because of race, national origin, creed, color, sex, religion, age, disability or handicap condition (including AIDS and AIDS-related conditions.)
25. **LOBBYING.** The parties agree, whether expressly prohibited by federal law, or otherwise, that no funding associated with this Contract will be used for any purpose associated with or related to lobbying or influencing or attempting to lobby or influence for any purpose the following:
  - A. Any federal, state, county or local agency, legislature, commission, council or board;

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- B. Any federal, state, county or local legislator, commission member, council member, board member, or other elected official; or
- C. Any officer or employee of any federal, state, county or local agency; legislature, commission, council or board.
26. **GENERAL WARRANTY.** Contractor warrants that all services, deliverables, and/or work products under this Contract shall be completed in a workmanlike manner consistent with standards in the trade, profession, or industry; shall conform to or exceed the specifications set forth in the incorporated attachments; and shall be fit for ordinary use, of good quality, with no material defects.
27. **PROPER AUTHORITY.** The parties hereto represent and warrant that the person executing this Contract on behalf of each party has full power and authority to enter into this Contract. Contractor acknowledges that as required by statute or regulation this Contract is effective only after approval by the State Board of Examiners and only for the period of time specified in the Contract. Any services performed by Contractor before this Contract is effective or after it ceases to be effective are performed at the sole risk of Contractor.
28. **DISCLOSURES REGARDING CURRENT OR FORMER STATE EMPLOYEES.** For the purpose of State compliance with NRS 333.705, Contractor represents and warrants that if Contractor, or any employee of Contractor who will be performing services under this Contract, is a current employee of the State or was employed by the State within the preceding 24 months, Contractor has disclosed the identity of such persons, and the services that each such person will perform, to the Contracting Agency.
29. **ASSIGNMENT OF ANTITRUST CLAIMS.** Contractor irrevocably assigns to the State any claim for relief or cause of action which Contractor now has or which may accrue to Contractor in the future by reason of any violation of State or Nevada or federal antitrust laws in connection with any goods or services provided under this Contract.
30. **GOVERNING LAW: JURISDICTION.** This Contract and the rights and obligations of the parties hereto shall be governed by, and construed according to, the laws of the State of Nevada, without giving effect to any principle of conflict-of-law that would require the application of the law of any other jurisdiction. The parties consent to the exclusive jurisdiction of and venue in the First Judicial District Court, Carson City, Nevada for enforcement of this Contract, and consent to personal jurisdiction in such court for any action or proceeding arising out of this Contract.
31. **ENTIRE CONTRACT AND MODIFICATION.** This Contract and its integrated attachment(s) constitute the entire agreement of the parties and as such are intended to be the complete and exclusive statement of the promises, representations, negotiations, discussions, and other agreements that may have been made in connection with the subject matter hereof. Unless an integrated attachment to this Contract specifically displays a mutual intent to amend a particular part of this Contract, general conflicts in language between any such attachment and this Contract shall be construed consistent with the terms of this Contract. Unless otherwise expressly authorized by the terms of this Contract, no modification or amendment to this Contract shall be binding upon the parties unless the same is in writing and signed by the respective parties hereto and approved by the Office of the Attorney General and the State Board of Examiners. This Contract, and any amendments, may be executed in counterparts.







# Section I: Title Page

## **PART IA – TECHNICAL PROPOSAL**

RFP Title	Professional Auditing Services
RFP:	69CRC-S1448
Vendor Name:	Moss Adams LLP
Address:	805 SW Broadway, Suite 1200 Portland, OR 97205 (503) 242-1447
Opening Date	February 16, 2021
Opening Time:	2:00 PM



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# Table of Contents

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## **Section VIII: Other Informational Material**





# Section III: Vendor --- Information Sheet



**VENDOR INFORMATION SHEET FOR RFP 69CRC-S1448****Vendor Shall:**

- A) Provide all requested information in the space provided next to each numbered question. The information provided in Sections V1 through V3 shall be used for development of the contract;
- B) Type or print responses; and
- C) Include this Vendor Information Sheet in Section III of the Technical Proposal.


V1	<b>Company Name</b>		
	Moss Adams LLP		

V2	<b>Company Address</b>		
	Street Address:	805 SW Broadway, Suite 1200	
	City, State, Zip Code:	Portland, OR 97205	

V3	<b>Telephone Numbers</b>			
		<b>Area Code</b>	<b>Number</b>	<b>Extension</b>
	Telephone:	503	242	1447
	Fax:	503	274	2789
	Toll Free:			

V4	<b>Contact Person for Questions / Contract Negotiations, including address if different than above</b>		
	Name:	Keith Simovic	
	Title:	Senior Manager	
	Address:	805 SW Broadway, Suite 1200, Portland, OR 97205	
	Email Address:	<a href="mailto:keith.simovic@mossadams.com">keith.simovic@mossadams.com</a>	
	Telephone Number:	(503) 478-2284	
	Fax:	(503) 274-2789	

V5	<b>Name of Individual Authorized to Bind the Organization</b>		
	Name:	Keith Simovic	
	Title:	Senior Manager	

V6	<b>Signature (Individual shall be legally authorized to bind the vendor per NRS 333.337)</b>		
	Signature:		Date: February 16, 2021



# Section IV: State Documents

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## A. Signature Page from All Amendments

We acknowledge Amendment 1.

### Bid Acknowledgements:

Document
Amendment 1

### Amendment Note

To update opening date to February 16, 2021 @ 2:00 p.m. Header 1. Bid Opening Date changed from "02/09/2021 02:00:00 PM" to "02/16/2021 02:00:00 PM".

Notifications	Acknowledged Date/Time
At bid acknowledgement	01/28/2021 06:40:34 AM

Moss Adams LLP

Company Name

Signature

  
Keith Simovic

February 16, 2021

Print Name

Date

**ATTACHMENT A – CONFIDENTIALITY AND CERTIFICATION OF INDEMNIFICATION**

Submitted proposals, which are marked “confidential” in their entirety, or those in which a significant portion of the submitted proposal is marked “confidential” **shall not** be accepted by the State of Nevada. Pursuant to NRS 333.333, only specific parts of the proposal may be labeled a “trade secret” as defined in NRS 600A.030(5). All proposals are confidential until the contract is awarded; at which time, both successful and unsuccessful vendors’ technical and cost proposals become public information.

In accordance with the submittal instructions of this RFP, vendors are requested to submit confidential information in separate files marked “**Part IB Confidential Technical**” and “**Part III Confidential Financial**”.

The State shall not be responsible for any information contained within the proposal. If vendors do not comply with the labeling and packing requirements, proposals shall be released as submitted. In the event a governing board acts as the final authority, there may be public discussion regarding the submitted proposals that shall be in an open meeting format, the proposals shall remain confidential.

By signing below, I understand it is my responsibility as the vendor to act in protection of the labeled information and agree to defend and indemnify the State of Nevada for honoring such designation. I duly realize failure to so act shall constitute a complete waiver, and all submitted information shall become public information; additionally, failure to label any information that is released by the State shall constitute a complete waiver of any and all claims for damages caused by the release of the information.

This proposal contains Confidential Information, Trade Secrets and/or Proprietary information.

*Please initial the appropriate response in the boxes below and provide the justification for confidential status.*

<b>Part IB – Confidential Technical Information</b>			
YES		NO	✓ KS
<b>Justification for Confidential Status</b>			

<b>Part III – Confidential Financial Information</b>			
YES		NO	✓ KS
<b>Justification for Confidential Status</b>			

Moss Adams LLP

Company Name



Signature

Keith Simovic

Print Name

February 16, 2021

Date

**This document shall be submitted in Section IV of vendor’s technical proposal**

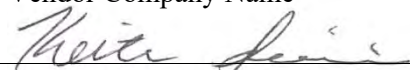
**ATTACHMENT B – VENDOR CERTIFICATIONS**

Vendor agrees and shall comply with the following:

- (1) Any and all prices that may be charged under the terms of the contract do not and shall not violate any existing federal, State or municipal laws or regulations concerning discrimination and/or price fixing. The vendor agrees to indemnify, exonerate and hold the State harmless from liability for any such violation now and throughout the term of the contract.
- (2) All proposed capabilities can be demonstrated by the vendor.
- (3) The price(s) and amount of this proposal have been arrived at independently and without consultation, communication, agreement or disclosure with or to any other contractor, vendor or potential vendor.
- (4) All proposal terms, including prices, shall remain in effect for a minimum of 180 days after the proposal due date. In the case of the awarded vendor, all proposal terms, including prices, shall remain in effect throughout the contract negotiation process.
- (5) No attempt has been made at any time to induce any firm or person to refrain from proposing or to submit a proposal higher than this proposal, or to submit any intentionally high or noncompetitive proposal. All proposals shall be made in good faith and without collusion.
- (6) All conditions and provisions of this RFP are deemed to be accepted by the vendor and incorporated by reference in the proposal, except such conditions and provisions that the vendor expressly excludes in the proposal. Any exclusion shall be in writing and included in the proposal at the time of submission.
- (7) Each vendor shall disclose any existing or potential conflict of interest relative to the performance of the contractual services resulting from this RFP. Any such relationship that might be perceived or represented as a conflict shall be disclosed. By submitting a proposal in response to this RFP, vendors affirm that they have not given, nor intend to give at any time hereafter, any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor, or service to a public servant or any employee or representative of same, in connection with this procurement. Any attempt to intentionally or unintentionally conceal or obfuscate a conflict of interest shall automatically result in the disqualification of a vendor's proposal. An award shall not be made where a conflict of interest exists. The State shall determine whether a conflict of interest exists and whether it may reflect negatively on the State's selection of a vendor. The State reserves the right to disqualify any vendor on the grounds of actual or apparent conflict of interest.
- (8) All employees assigned to the project are authorized to work in this country.
- (9) The company has a written equal opportunity policy that does not discriminate in employment practices with regard to race, color, national origin, physical condition, creed, religion, age, sex, marital status, sexual orientation, developmental disability or disability of another nature.
- (10) The company has a written policy regarding compliance for maintaining a drug-free workplace.
- (11) Vendor understands and acknowledges that the representations within their proposal are material and important and shall be relied on by the State in evaluation of the proposal. Any vendor misrepresentations shall be treated as fraudulent concealment from the State of the true facts relating to the proposal.
- (12) Vendor shall certify that any and all subcontractors comply with Sections 7, 8, 9, and 10, above.
- (13) The proposal shall be signed by the individual(s) legally authorized to bind the vendor per NRS 333.337.

Moss Adams LLP

Vendor Company Name

  
Vendor Signature

Keith Simovic

Print Name

February 16, 2021

Date

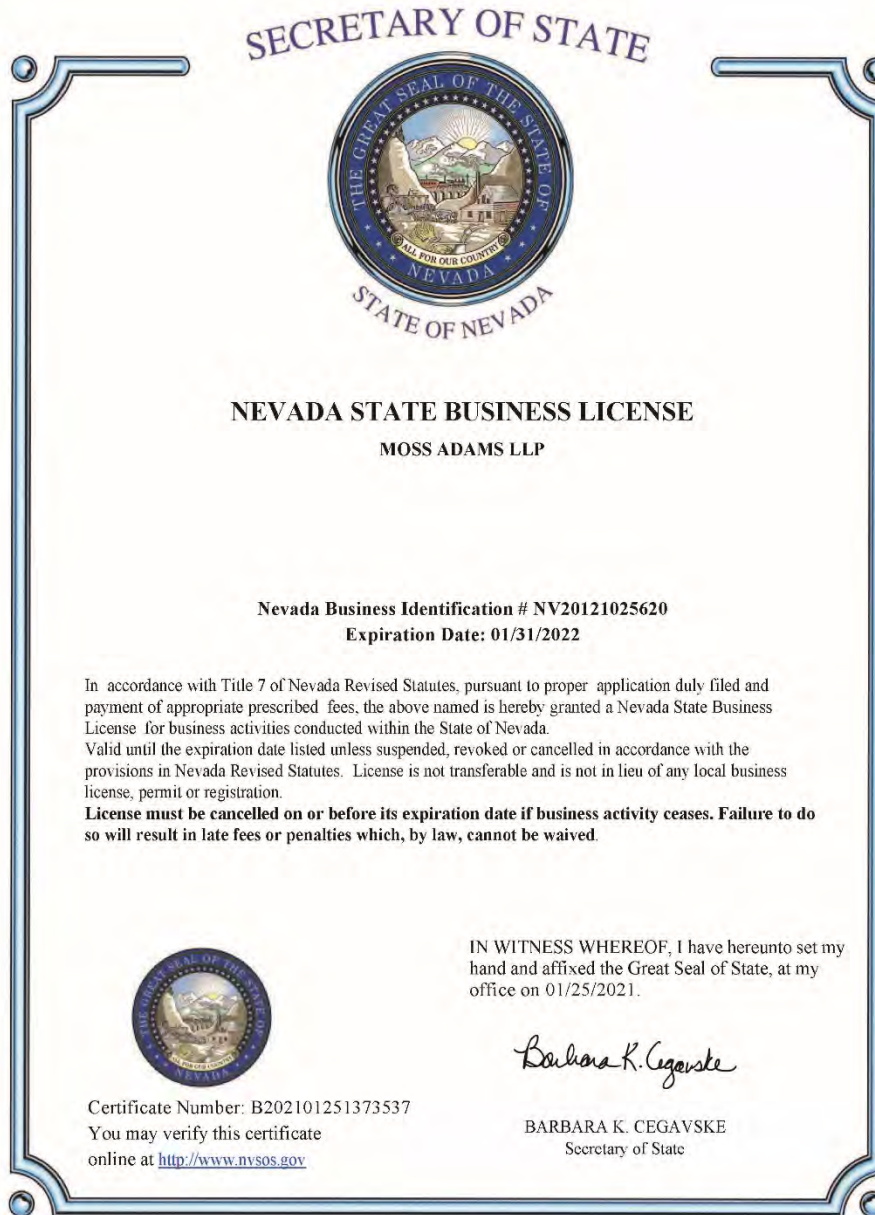
**This document shall be submitted in Section IV of vendor's technical proposal**

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## D. Vendor Licensing Agreements

Not applicable. We do not have any applicable vendor licensing agreements and/or hardware and software maintenance agreements.

## E. Copies of Certifications and Licenses







# Section V: Scope of Work

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## 2.1 Scope of Work to Be Performed

*2.1.1 The Commission desires the auditor to express an opinion on the presentation of its financial statements in conformity with generally accepted accounting principles in accordance with generally accepted governmental auditing standards.*

**Moss Adams will express an opinion on the presentation of the Commission's financial statements in conformity with generally accepted accounting principles in accordance with generally accepted governmental auditing standards.**

*2.1.2 Auditor to audit the books of the Commission based on information provided by the agency, which will include all GL activity, trial balances, and journal entries as well as create workpapers to support the audit and preparation of the financial statements.*

**Moss Adams will audit the books of the Commission based on information provided by the agency—which will include all GL activity, trial balances, and journal entries as well as create workpapers to support the audit and preparation of the financial statements.**

*2.1.3 Auditor shall communicate and maintain a working relationship with the Commission staff before, during, and at the conclusion of the audit regarding proposed revisions, entries, questions, procedures, and policies that affect the financial statements.*

**Moss Adams will communicate and maintain a working relationship with the Commission staff before, during, and at the conclusion of the audit regarding proposed revisions, entries, questions, procedures, and policies that affect the financial statements. We'll work with Commission staff up front to set a communication plan that meets yours needs and keeps staff up to date consistently throughout the audit and leading up to the issuance of the final audit report.**

*2.1.4 Assist with the creation of the Comprehensive Annual Report (CAFR) including development of the basic financial statements, footnotes, certain required supplemental information and any additional information required for presentation purposes. Final printing of 25 copies CAFR.*

**We'll assist the Commission with the creation of the CAFR, including development of the basic financial statements, footnotes, certain required supplemental information, and any additional information required for presentation purposes. We'll provide the Commission with 25 copies of the final CAFR. Note that drafting the financial statements is now considered a significant threat to independence under the 2018 Revision of Government Auditing Standards, so we'll work with the Commission to determine that the appropriate safeguards are in place to reduce this threat to an acceptable level. At Moss Adams, we utilize a quality control partner to perform a secondary review of the CAFR to help reduce this threat. We'd also request that management assigns a member of management to oversee this non-attest service.**

*2.1.5 Review of the completed CAFR in connection with the Government Finance Officers Association (GFOA) checklist and suggestions for improvements from prior audit submissions to the GFOA certificate of award program.*

***We'll review the completed CAFR in connection with the GFOA's checklist and suggestions for improvements from prior audit submissions to the GFOA certificate of award program. We've been successful in assisting many of our clients apply for and receive the GFOA award for excellence in financial reporting each year. We also have several current and former GFOA reviewers on staff at Moss Adams.***

*2.1.6 Assistance with development of complicated closing adjustments related to the determination of contract revenues under federal hydropower contracts.*

***Moss Adams will assist with the development of complicated closing adjustments related to the determination of contract revenues under federal hydropower contracts. To mitigate the threat of independence concerns related to the self-review threat this presents, we'll work with management of the Commission to determine whether appropriate safeguards are in place to reduce this threat to an acceptable level. Most often, this involves having someone at the management level oversee these services.***

*2.1.7 Annual audit conference to determine audit timing and provide specific guidance and training of any new Government Accounting Standards Board (GASB) pronouncement implementation needed for that or future audits.*

***We'll attend the annual audit conference to determine audit timing and provide specific guidance and training of any new GASB pronouncement implementation needed. Our firm also offers an annual governmental webcast series that typically qualifies for several continuing professional education credits each year. This webcast series is offered at no charge to our clients and provides training on topics ranging from new GASB pronouncements, internal controls, fraud, cybersecurity, Uniform Guidance, and capital reserve programs.***

---

## 2.2 Auditing Standards

*2.2.1 To meet the requirements of this request for proposals, the audit shall be performed by a Certified Public Accountant and in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants and Government Auditing Standards issued by the Comptroller General of the United States.*

**Moss Adams is a Certified Public Accounting firm and will perform your audit in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA) and Government Auditing Standards issued by the Comptroller General of the United States.**

---

## 2.3 Budgetary Basis of Accounting

*2.3.1 The Commission prepares its budgets on a basis consistent with generally accepted accounting principles.*

***We understand the Commission prepares its budgets on a basis consistent with generally accepted accounting principles.***

## 2.4 Federal and State Awards

*2.4.1 The Commission receives no federal or state awards or grants and is funded entirely through the sale of electric power and an administrative charge on the State's allocation of water.*

*We understand the Commission does not receive federal or state awards or grants and is funded entirely through the sale of electric power and an administrative charge on the State's allocation of water. If the Commission does receive federal awards in the future, our firm and the proposed audit team is well versed in Uniform Guidance requirements and single audits.*

**3,890+**

single audits completed  
since 1997

**35+**

years of single audit  
experience

**\$124.7** billion

total federal expenditures  
audited to date

*Moss Adams is one of the most experienced firms in the United States in conducting audits in accordance with the Single Audit Act and the audit provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (single audit). We've performed single audits since the Single Audit Act was issued in 1985, and have more than 3,890 such audits for tax-exempt entities on record since 1997. We have experience with a variety of grants and contracts.*

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

*We've built strong safeguards into our single audit procedures. Each single audit includes a special technical review, conducted by a Moss Adams team member who's independent of your audit team.*

*The review focuses on the most critical audit and reporting decisions that we make. It's designed to provide additional audit quality oversight to an area that continues to be subject to a higher level of external scrutiny. For the Commission, this means in addition to having your federal compliance audit completed on time, you can feel confident it's been performed correctly.*

*Plus, our involvement goes deeper than just performing federal compliance audits—we're actively involved in the grant regulation process. In fact, Erica Forhan one of our national office partners, is the immediate past chair of the AICPA Governmental Audit Quality Center (GAQC) Executive Committee.*

## 2.5 Pension Plans

*2.5.1 The Commission, as an agency of the State of Nevada, participates in the following Public Employees' Retirement System of Nevada (PERS).*

*We understand the Commission, as an agency of the State of Nevada, participates in the Public Employees' Retirement System of Nevada. Our firm and the proposed audit team is well versed in the intricacies of pension accounting under GASB Statement 68, and we serve many clients with cost-sharing pension plans. Each of our references in section 3.3 participates in a multi-employer pension plan, and we've assisted them with applying the provisions of GASB 68 and including the appropriate information and disclosures in their CAFR documents. This was a complex and significant standard when it first became effective, and we were able to work with our clients early on to help with training and developing an implementation plan for initial adoption.*

*As one of the 15 largest accounting firms in the nation and with the third largest audit practice of employee benefit plans, we have the depth of resources necessary to serve you with firmwide professionals at our disposal. Our national PERS team serves as independent auditors to many public retirement systems, such as the following:*

<b>Representative PERS Clients</b>	
• <i>American Samoa Government Employees' Retirement Fund</i>	• <i>New Mexico Educational Retirement Board*</i>
• <i>Antelope Valley Hospital Medical Center Retirement Plan</i>	• <i>Public Employees Retirement Association Deferred Compensation Plan of New Mexico*</i>
• <i>City of Portland Fire and Police Disability and Retirement Fund</i>	• <i>Richmond Retirement System</i>
• <i>El Paso Firemen and Policemen's Pension Fund</i>	• <i>Sacramento County Section 457 Plan</i>
• <i>Kansas Public Employees' Retirement System</i>	• <i>Salinas Valley Memorial Healthcare District Employees Pension Plan</i>
• <i>Los Angeles City Employees' Retirement System</i>	• <i>Spokane Employees' Retirement System</i>
	• <i>The City of Seattle Voluntary Deferred Compensation Plan and Trust</i>
	• <i>Ventura County Section 457 Plan</i>

\*Assets greater than \$10 billion

*We have a deep understanding of the accounting and operational issues facing stand-alone PERS and governmental defined contribution plans and will provide you with our firm's top industry professionals.*

---

## 2.6 Magnitude of Finance Operations

*2.6.1 The finance department is headed by the Administrative Services Officer and consists of three (3) additional employees.*

*We understand the department is headed by the Administrative Services Officer and consists of three additional employees. We work with a number of governmental clients with finance teams of a similar size and will customize our audit approach based on the size of the organization. We don't utilize a one-size-fits-all approach to our audits and will take the time to understand the system of controls and processes and procedures in place, and will provide value-added recommendations as appropriate that are tailored to the size of the Commission.*



## 2.7 Computer Systems

*2.7.1 The Commission, as an agency of the State, utilizes the States' accounting program. This program is under the control of the Nevada Controller's Office and is the official accounting program of the State and all of its agencies. In addition, the Commission utilizes an internal reporting system to prepare the annual financial reports.*

*We understand the Commission, as an agency of the State, utilizes the State's accounting program. This program is under the control of the Nevada Controller's Office and is the official accounting program of the State and all of its agencies. We also understand the Commission utilizes an internal reporting system to prepare the annual financial reports. As part of our audit process, we'll evaluate certain general computer controls to provide assurance that data and programs that process the data are protected from unauthorized modification and processed in accordance with management's intentions, and that confidentiality is maintained.*

*Moss Adams has a core group of technology professionals with technical and accounting backgrounds to serve our clients. Specifically, our collective technology team members hold credentials that include Certified Information Systems Auditor (CISA), Certified Information Security Manager (CISM), Certified Information System Security Professional (CISSP), Certified Information Technology Professional (CITP), and Certified in Risk and Information Systems Control (CRISC). These IT auditors work with many higher education and government agencies.*

*Our IT audit methodology, as discussed below, is based on AICPA guidelines, the internal control framework prescribed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), and the best practices for technology controls as defined by Control Objectives for Information and Related Technologies (COBIT).*

<b>Feature</b>	<b>Process</b>
<b>System Evaluation</b>	<i>We evaluate both the general technology controls and specific application controls that are in effect. This approach requires our IT auditors to consider how the accounting systems, infrastructure, processes, and people work individually and together to make sure financial records are appropriately processed and reported.</i>
<b>Use of IT Auditors</b>	<i>Our financial auditors work with our IT auditors to assess how relevant systems and technology environment components are administered and supported. They also work with your accounting staff to evaluate how financial data is processed and system controls are maintained to enforce segregation of duties and access control.</i>
<b>Combining Efforts</b>	<i>By combining both traditional financial auditors and IT auditors, we're able to gain overall audit efficiencies by having a better understanding of the control environment. We can then design a more effective testing approach, automate key testing procedures, and focus on areas that present the greatest risk to your financial statements.</i>

## 2.8 Timeline

*2.8.1 The Nevada Controller's Office closes the State books at the end of August. The Commission normally has a final trial balance by mid-September.*

*2.8.1.1 Each of the following should be completed by the auditor no later than the dates indicated:*

*A. Interim work – completed by September 30*

*B. Fieldwork – completed by October 15*

*C. Reports – have drafts of the audit report including footnote disclosure but not including narrative or required supplementary information (as required by the Nevada Controller) by the first of November. Final report ready for submission to the GFOA certificate program must be before December 31.*

*The following is a proposed first-year engagement schedule for the Commission. We'll discuss any adjustments you may need when we meet with you.*

<b>Service Description</b>	<b>Proposed Timing</b>
<b>AUDITOR TRANSITION</b>	
<i>Schedule to meet with your prior auditor to review their working papers</i>	<i>July 2021</i>
<b>AUDIT PLANNING</b>	
<i>Meet with management for pre-audit planning and to obtain an understanding of systems, internal controls, and current-year issues</i>	<i>July 2021</i>
<i>Provide management with a detailed list of items needed to perform the audit, including the timing of when items are needed</i>	<i>July 2021</i>
<b>AUDIT FIELDWORK</b>	
<i>Perform interim audit fieldwork and tests of internal controls</i>	<i>August/September 2021</i>
<i>Send confirmations of cash, investment, and other accounts as deemed necessary</i>	<i>August 2021</i>
<i>Perform substantive audit fieldwork</i>	<i>September/October 2021</i>
<b>REPORT PREPARATION</b>	
<i>Present draft of financial statements, audit report, and management letter to senior management</i>	<i>November 2021</i>
<b>BOARD COMMUNICATIONS</b>	
<i>Present final audit report, financial statements, and management letter to the members of the Commission</i>	<i>December 2021</i>

---

## 2.9 Availability of Prior Audit Reports and Working Papers

*2.9.1 Interested vendors who wish to review prior years' audit reports and management letters should contact the Colorado River Commission. The Commission will use its best efforts to make prior audit reports and supporting working papers available to vendors to aid their response to this request for proposal.*

***We understand if we wish to review prior years' audit reports and management letters, we should contact the Colorado River Commission and that the Commission will use its best efforts to make prior audit reports and supporting working papers available to aid in our response to the RFP.***

## 2.10 Reports to Be Issued

*2.10.1 Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:*

*2.10.1.1 A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.*

*2.10.1.2 A report on compliance and internal control over financial reporting based on an audit of the financial statements.*

*2.10.1.3 In the required report on compliance and internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.*

*2.10.1.4 Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the report(s) on compliance and internal controls.*

*2.10.1.5 The report on compliance and internal controls shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.*

**Following the completion of the audit of the fiscal year's financial statements, we'll issue the following:**

- **A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.**
- **A report on compliance and internal control over financial reporting based on an audit of the financial statements.**
- **In the required report on compliance and internal controls, we'll communicate any reportable conditions found during the audit. A reportable condition will be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.**
- **Reportable conditions that are also material weaknesses will be identified as such in the report. Non-reportable conditions discovered will be reported in a separate letter to management, which will be referred to in the report(s) on compliance and internal controls.**
- **The report on compliance and internal controls will include all material instances of noncompliance. All nonmaterial instances of noncompliance will be reported in a separate management letter, which will be referred to in the report on compliance and internal controls.**

---

## 2.11 Irregularities and Illegal Acts

*2.11.1 Auditors shall be required to make an immediate, written report of all irregularities and illegal or indications of illegal acts of which they become aware to the Chairwoman and Executive Director of the Colorado River Commission.*

***We'll provide an immediate, written report of all irregularities and illegal or indications of illegal acts of which we become aware to the Chairwoman and Executive Director of the Colorado River Commission.***

## 2.12 Special Considerations

*2.12.1 The financial statements of the Commission are included as a component unit of the financial statements of the State of Nevada. It is anticipated that the auditor will not be required to provide special assistance to the State of Nevada's auditors, however, the auditor will be required to provide final draft of the basic financial statements with footnote disclosure and final audit opinion to the State of Nevada's auditors within the timeframe set by that auditor (generally during the first week in November).*

**We understand the financial statements of the Commission are included as a component unit of the financial statements of the State of Nevada and that it's anticipated that we won't be required to provide special assistance to the State of Nevada's auditors. However, we'll be required to provide the final draft of the basic financial statements with footnote disclosure and final audit opinion to the State of Nevada's auditors within the time frame set by that auditor (generally during the first week in November). We're committed to working with the Commission to consistently meet the stated timeline.**

*2.12.2 The Commission will send its comprehensive annual financial report to the GFOA of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. The auditor will be required to provide special assistance to the Commission to meet the requirements of that program including review of the final audit statements prior to submission.*

**We understand the Commission will send its CAFR to the GFOA of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. We'll provide special assistance to the Commission to meet the requirements of that program, including review of the final audit statements prior to submission. The Commission will benefit from working with a firm experienced in helping its clients achieve the GFOA award of excellence in financial reporting each year. All of our business references in section 3.3 have consistently received the GFOA award each year.**

*2.12.3 The Commission may prepare one or more official statements in connection with the sale of debt securities that may contain the general-purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the fiscal advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."*

**We also understand the Commission may prepare one or more official statements in connection with the sale of debt securities that may contain the general-purpose financial statements and the auditor's report thereon. We'll, if requested by the fiscal advisor and/or the underwriter, issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."**

---

## 2.13 Working Paper Retention and Access to Working Papers

*2.13.1 All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the Commission of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the Colorado River Commission or its designee.*

*2.13.2 In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.*

***Moss Adams uses an electronic workpaper management system for our engagement file preparation and storage requirements pursuant to our documentation retention and destruction policy. In general, our workpaper retention policy is to keep current client engagement files, including reports and written communications to management and those charged with governance, for seven years (or longer, if required by law or regulation). Our working papers are the property of Moss Adams and constitute confidential information. We may be asked, however, to make them available for review by regulatory agencies pursuant to authority given to them by law or regulation. If requested, and if in our opinion a response is required by law or regulation, access to such engagement related documentation will be provided under the supervision of Moss Adams personnel. Furthermore, upon request, we may be required to provide copies of selected engagement-related documentation to regulatory agencies or other third parties, including successor auditors. The regulatory agencies or third parties may intend, or decide, to distribute the copies or information contained therein to others, including other government agencies.***

## 2.14 Independence

*2.14.1 The firm should provide an affirmative statement that is independent of the Commission as defined under Government Auditing Standards.*

***Moss Adams has always worked to embody the highest ethical standards, and we demonstrate our commitment to such standards daily. As an independent certified public accounting firm properly licensed for public practice, Moss Adams is required to meet the independence standards as defined by Generally Accepted Auditing Standards, the AICPA Code of Professional Conduct, and the US Government Accountability Office. Prior to accepting a client relationship with your organization, we'll conclude our initial review of independence. This review will include an inquiry throughout the firm to make sure there aren't any identified circumstances that might impair our independence. To make sure we maintain our independence of your organization, we'll formally reassess our independence throughout the engagement and every year.***

***Additionally, each partner and client service professional, including associates (technicians) and interns, is required upon initial employment, and annually, to acknowledge his or her independence with respect to our clients. The independence compliance representation is focused on the independence of the individual, and is designed to result in personal representations about matters that may impair independence. In this way, we routinely monitor our firm's independence from our attest clients. We welcome any questions you may have regarding our review of independence.***

*2.14.2 The firm also should provide an affirmative statement that it is independent of the State of Nevada, and any other component units of that entity, as defined by those same standards.*

***Moss Adams is independent of the State of Nevada, and any other component units of the agency, as defined by Generally Accepted Auditing Standards, the AICPA Code of Professional Conduct, and the US Government Accountability Office.***

*2.14.3 The firm should also list and describe the firm's (or proposed subcontractors') professional relationships involving the Commission or the State of Nevada, or any of its agencies or component units for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.*

***Moss Adams has not had any professional relationships involving the Commission, the state of Nevada, or any of its agencies or component units within the past five years.***

*2.14.1 In addition, the firm shall give the Commission written notice of any professional relationships entered into during the period of this agreement.*

***We'll provide the Commission written notice of any professional relationships entered into during the period of this agreement.***



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## 2.15 License to Practice in Nevada

*2.15.1 An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice accounting/auditing in Nevada.*

*Moss Adams and the key personnel assigned to the engagement are licensed to practice public accounting in the State of Nevada. We've included a copy of our Nevada State Board of Accountancy Certificate and Nevada State Business License on page 8 and the license numbers below.*

<b>License Type</b>	<b>Number</b>
<i>Nevada State Board of Accountancy</i>	<i>PART-0637</i>
<i>Nevada State Business License</i>	<i>NV20121025620</i>

## 2.16 Firm Qualifications and Experience

### FIRM PROFILE

*2.16.1 The vendor should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed, and number of the professional staff to be employed in the engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.*

#### **Firm Background**

*Moss Adams is a fully integrated professional services firm dedicated to growing, managing, and protecting prosperity. With over 3,400 professionals across more than 25 locations in the market capitals of the West and beyond, we work with the world's most innovative, dynamic, and promising clients and markets. Through a full spectrum of accounting, consulting, and wealth management services, we bring the deep industry specialization and inspired thinking our mid-market clients seek.*

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

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

#### MOSS ADAMS BY THE NUMBERS



### ***Size of Our Governmental Audit Staff***

*You'll receive more effective services from our specialized professionals who have a deep understanding of the pressures you face, like the need for greater efficiency under tight budget constraints. Our significant experience working with tax-exempt organizations means our professionals are more likely to help you spot potential problems, create effective solutions, and understand the industry-specific impacts of today's major disruptors like cybersecurity, as well as the constant drive to innovate.*

*Moss Adams has a group of specialized practices with more than 260 professionals who specialize in serving tax-exempt entities including governments, higher education institutions, not-for-profits, tribal and gaming entities, energy and utility entities, and federal contractors. This firmwide team currently serves over 1,500 clients throughout the United States and provided more than 340,000 hours of service to those clients in 2020.*

<b><i>Professionals Specializing in Not-for-Profits and Government</i></b>	
<b><i>EXPERIENCE LEVEL</i></b>	<b><i>NUMBER</i></b>
<b><i>Partners</i></b>	<b><i>26</i></b>
<b><i>Senior Managers and Directors</i></b>	<b><i>45</i></b>
<b><i>Managers</i></b>	<b><i>52</i></b>
<b><i>Seniors and Staff</i></b>	<b><i>144</i></b>
<b><i>TOTAL</i></b>	<b><i>267</i></b>

<b><i>Tax-Exempt Clients Served Firmwide</i></b>	
<b><i>TYPE</i></b>	<b><i>NUMBER</i></b>
<b><i>Not-for-Profit</i></b>	<b><i>1,500+</i></b>
<b><i>Government</i></b>	<b><i>300+</i></b>

*Data as of January 2021*

### ***Location of the Office Performing the Work***

*The Commission will be served primarily out of our Portland, Oregon office along with firmwide industry experts. The team structure will give you the most value for fees and the support of our best resources, experienced in working with clients like you. It also means you'll receive an additional layer of expertise and guidance from our firm's foremost national leaders.*

### ***Number and Nature of Staff to Be Employed on a Full-Time and Part-Time Basis***

<b><i>Staff Level</i></b>	<b><i>Full Time</i></b>	<b><i>Part Time</i></b>
<b><i>Partners</i></b>	<b><i>1</i></b>	<b><i>—</i></b>
<b><i>Senior Managers</i></b>	<b><i>2</i></b>	<b><i>—</i></b>
<b><i>Managers</i></b>	<b><i>1</i></b>	<b><i>—</i></b>
<b><i>Seniors</i></b>	<b><i>1</i></b>	<b><i>—</i></b>
<b><i>Staff</i></b>	<b><i>2</i></b>	<b><i>—</i></b>

*2.16.2 If the vendor is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.*

***Moss Adams is not a joint venture or consortium.***

*2.16.3 The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.*

***Moss Adams participates in the AICPA Peer Review Program, as administered by the AICPA National Peer Review Committee. Through the peer review program, our system of quality control over the accounting and auditing practice applicable to non-SEC issuers is reviewed by another CPA firm every three years. Since the inception of the AICPA's Peer Review Program, we've always achieved a "pass" opinion. A full copy of our most recent report is provided on page 76 of this proposal.***

***We've been subject to a peer review under the AICPA Peer Review Program every third year since the inception of the program in the 1980s. Our report has always been unmodified. We don't maintain specific records of the engagements selected for review. However, every year, at least one (typically several) government audits has been selected for review.***

*2.16.4 The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.*

#### ***Federal and State Desk Reviews***

***Similar to other accounting firms that provide audit services to entities receiving government funds, the work Moss Adams performs for such clients is occasionally subject to quality control reviews by applicable state and federal authorities. To date, none of these reviews have generated results or findings that would affect our firm's ability to provide the requested services.***

#### ***Disciplinary Action Taken***

***As with any large firm, Moss Adams is occasionally involved in addressing legal and regulatory issues. However, no action, suit, proceeding, inquiry, or investigation before or by any court or federal, state, municipal, or other government authority is pending, or to our knowledge is threatened against Moss Adams, related to or which would have a material effect upon the services contemplated herein.***

## 2.17 Partner, Supervisor, Staff Qualifications and Experience

*2.17.1 Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors, and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Nevada. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.*

*2.17.2 Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.*

### **Your Service Team**

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

*Your engagement team members have significant years of experience assisting audit clients with their GFOA Certificate of Excellence program requirements. These clients include counties, cities, and special districts. Moss Adams LLP has a valid registration with the Nevada State Board of Accountancy that is currently valid through December 31, 2021. Each team member listed below is therefore registered to practice public accountancy in the State of Nevada.*

### **Julie Desimone, CPA, Partner, Industry Group Leader for Energy and National Practice Leader, Power & Utilities and Renewable Energy**



#### **Professional Experience**

*Julie is the industry group leader for energy and leader of the Power & Utilities and Renewable Energy Practices and has been providing auditing, accounting, and consulting services for over 20 years. She serves clients in the energy, utility, and renewable energy industry. Some of her specific areas of focus include industry analysis, advanced utility accounting, contracting, internal control evaluation, litigation support, and relationship management.*

**Julie Desimone, CPA, Partner, Industry Group Leader for Energy and National Practice Leader, Power & Utilities and Renewable Energy**

*Julie currently participates in the firm's recruiting program and has served on the firm's executive committee and assurance services committee. In addition, she has worked on projects with both the Financial Standards Accounting Board and the Governmental Accounting Standards Board and is a regular speaker on technical, operational, and industry-related issues.*

**Professional Affiliations & Certifications**

- *Certified Public Accountant, Oregon, License Number 11192*
- *Member, American Institute of Certified Public Accountants*
- *Member, Washington Society of Certified Public Accountants*
- *Board member and Treasurer, Grid Forward*
- *Board member, Washington State University Business Advisory*
- *Board member and Treasurer, Camp UKANDU*

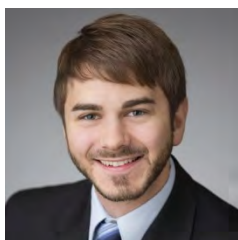
**Education**

- *BA, accounting, Washington State University*

**Continuing Professional Education**

*Julie has completed 202.6 hours of CPE over the past three years. Her detailed CPE is included on page 33.*

**Keith Simovic, CPA, Senior Manager, Power & Utilities and Renewable Energy National Practices**



**Professional Experience**

*Keith has practiced public accounting for over 13 years and provides assurance services to clients in the utility industries and local governments. He has significant experience in advanced accounting topics including capital project cost accounting, governmental pension accounting, power purchase agreements, and derivative accounting. Keith also has a strong track record of evaluating internal controls and providing insightful recommendations to help his clients improve, grow and thrive. He's a regular presenter for the Oregon Government Finance Officers Association, American Public Power Association, Western Energy Institute, and Northwest Public Power Association on subjects including internal controls, fraud, and budgeting.*

***Keith Simovic, CPA, Senior Manager, Power & Utilities and Renewable Energy National Practices***

***Professional Affiliations & Certifications***

- *Certified Public Accountant, Oregon, License Number 12499*
- *Member, American Institute of Certified Public Accountants*
- *Member, Oregon Society of Certified Public Accountants*

***Education***

- *BS, accounting, Oregon State University (summa cum laude)*

***Continuing Professional Education***

*Keith has completed 260.4 hours of CPE over the past three years. His detailed CPE is included on page 37.*

***Leila Annen, CPA, Senior Manager, IT Compliance***



***Professional Experience***

*Leila has more than 15 years of combined experience in compliance, consulting, and assurance. She collaborates with stakeholders to address business and compliance risks through the effective design, implementation, and operation of technology and business processes and internal controls, as well as helps companies identify opportunities for improvement of policies, processes, and systems.*

*Leila has extensive experience in managing and overseeing IT and business process audits, consulting on system implementations, conducting IT risk assessments, and evaluating internal controls in support of regulatory compliance. She serves clients across a variety of industries, including retail, utilities, manufacturing, technology, biotechnology, financial institutions, higher education, and public sector, among others. Prior to joining Moss Adams, Leila held compliance and assurance leadership roles at Nike, Inc. and PricewaterhouseCoopers, LLP.*

***Professional Affiliations & Certifications***

- *Certified Public Accountant, Oregon, License Number 12335*
- *Member, American Institute of Certified Public Accountants*
- *Member, Oregon Society of Certified Public Accountants*

***Education***

- *BBA, accounting and computer information systems, Idaho State University*



### ***Leila Annen, CPA, Senior Manager, IT Compliance***

#### ***Continuing Professional Education***

*Leila has completed 244.5 hours of CPE over the past three years. Her detailed CPE is included on page 43.*

### ***Laurel Stevens, CPA, Manager***



#### ***Professional Experience***

*Laurel manages and participates in financial and operational audits for public and private organizations, including utilities. Her experience includes pension and OPEB accounting, construction project cost accounting, and internal control evaluation. She'll serve as your audit engagement manager.*

#### ***Professional Affiliations & Certifications***

- *Certified Public Accountant, Oregon, License Number 15164*
- *Member, American Institute of Certified Public Accountants*
- *Member, Oregon Society of Certified Public Accountants*

#### ***Education***

- *BS, accounting and finance, University of Idaho*

#### ***Continuing Professional Education***

*Laurel has completed 206.2 hours of CPE over the past three years. Her detailed CPE is included on page 48.*

### ***Senior- and Staff-Level Service Team Members***

*With careful consideration of your time and deadlines, we'll select and assign professionals to your engagement based on their government experience and ability to complete each assignment effectively. Because Moss Adams is an industry-focused firm, our staff and seniors begin developing their specializations early in their careers. There are a number of staff and seniors with considerable government experience in our firm. We'd be happy to make these individuals available for interviews at your request.*

#### ***Detailed CPE***

*Detailed CPE for each team member is included on the following pages.*



Name: Julie Desimone  
 Email: Julie.Desimone@mossadams.com

<u>Program</u>	<u>Sponsor</u>	<u>Completed</u>	<u>Total Credits</u>	<u>Credit Detail</u>
				Accounting: 0.0 Auditing (Governmental): 1.0 Taxes: 0.0
2021 PNT Annual Conference	National Practice - Public Sector, Not-for-Profit and Tribal (PNT)	01/07/2021	5.0	Communications and Marketing: 2.0 Information Technology: 1.0 Management Services: 1.0
PNT IG: Client Service Plan Spotlight	National Practice - Public Sector, Not-for-Profit and Tribal (PNT)	12/08/2020	1.0	Management Services: 1.0
Impact of COVID-19 on Enrollment, Tuition and Finances	National Practice - Public Sector, Not-for-Profit and Tribal (PNT)	12/03/2020	1.0	Specialized Knowledge: 1.0
Professional Ethics: 2020 Update and Refresher	External - AICPA	11/29/2020	2.0	Regulatory Ethics: 2.0
MindBridge 101 for Reviewers	Moss Adams	11/22/2020	0.2	Auditing: 0.2
Security Basics Training 2020	Moss Adams LLP	11/15/2020	1.0	Information Technology: 1.0
APC Update from Your Professional Practice Group	Moss Adams University	10/26/2020	1.5	Auditing: 1.5
APC Audit Evidence: Modernizing AICPA Auditing Standards	Moss Adams University	10/20/2020	1.0	Auditing: 1.0
APC Single Audits - What We Know Today	Moss Adams University	10/13/2020	1.0	Auditing: 1.0
APC An onGoing Concern	Moss Adams University	10/13/2020	1.5	Auditing: 1.5
APC Jumping Hurdles - Challenges with Implementation of the Leases Standard (ASC 842)	Moss Adams University	10/07/2020	1.0	Accounting: 1.0
APC Applying Professional Skepticism in Today's Audits	Moss Adams University	10/06/2020	1.0	Auditing: 1.0
APC GASB Update	Moss Adams University	09/30/2020	2.0	Accounting (Governmental): 2.0
APC Auditing in a Pandemic: Audit Related Risks & Challenges	Moss Adams University	09/22/2020	1.5	Auditing: 1.5
Energy IG: One Firm Summer - CSP Spotlight	National Practice - Energy	09/17/2020	1.0	Management Services: 1.0
APC Risky Business: Working Safely in Uncertain Times	Moss Adams University	09/16/2020	1.0	Business Management and Organization: 1.0
APPA Business and Financial Virtual Conference 2020	American Public Power Association	09/15/2020	9.6	Accounting (Governmental): 2.4 Finance: 2.4 Management Services: 1.2 Specialized Knowledge: 3.6
APC FASB Update	Moss Adams University	09/15/2020	2.0	Accounting: 2.0
APC ITGCs Demystified	Moss Adams University	09/09/2020	1.0	Auditing: 1.0

APC Practice Makes Perfect in IT Auditing	Moss Adams University	09/09/2020	1.5	Auditing: 1.5
Energy Industry Panel Discussion: Navigate COVID-19 and Its Impact		08/25/2020	1.0	Business Management and Organization: 1.0
2020 One Firm Summer: Strengthening and Expanding Client Relationships Remotely	Moss Adams LLP	08/24/2020	1.0	Business Management and Organization: 1.0
2020 Essential Business Advisor 2: Consultative Questioning	External - Rainmaker	08/14/2020	1.5	Communications and Marketing: 1.5
2020 One Firm Summer: Profitable Client Conversations in the Post-COVID-19 Economy	Moss Adams LLP	08/10/2020	1.0	Business Management and Organization: 1.0
NSAC 2020 Virtual TFACC	National Society of Accountants for Cooperatives	08/04/2020	1.0	Accounting: 1.0
2020 One Firm Summer: The Importance of Business Development in Times of Social Distancing	Moss Adams LLP	07/30/2020	1.0	Business Management and Organization: 1.0
2020 Essential Business Advisor 2: Establishing the Foundation of an EBA Pt. 2	External - Rainmaker	07/29/2020	3.0	Communications and Marketing: 3.0
2020 Essential Business Advisor 2: Establishing the Foundation of an EBA Pt. 1	External - Rainmaker	07/28/2020	3.0	Communications and Marketing: 3.0
Effective Analytics	Region - Oregon	07/22/2020	1.0	Auditing: 1.0
GASB 87: Implementation and Best Practices for Government Entities	NP - GNR	07/09/2020	1.5	Accounting (Governmental): 1.5
Government Services Webcast 8 – GASB Revisions and Impacts for Organizations	NP - GNR	06/25/2020	1.0	Accounting (Governmental): 1.0
State of the Industry & Economic Update	NP - GNR	06/18/2020	1.0	Economics: 1.0
GAQC Annual Update: What You Need to Know for 2020 Audits	Moss Adams University	06/02/2020	1.0	Auditing (Governmental): 1.0
Government Services Webcast 5 – Uniform Guidance	NP - GNR	05/21/2020	1.0	Auditing (Governmental): 1.0
Understanding the Federal Stimulus Programs and Being an Essential Business Advisor to Our Clients	Moss Adams University	04/02/2020	1.5	Management Services: 1.5
2019 Ethics for Washington CPAs	External - Checkpoint Learning	12/11/2019	4.0	Regulatory Ethics: 4.0
Workplace Harassment Prevention for Managers - Multi-State Edition, Version 3.0	Moss Adams LLP	11/12/2019	2.0	Personnel/HR: 2.0
2019 Security Basics	Moss Adams	11/10/2019	1.0	Information Technology: 1.0

2019 Risk Management	Moss Adams University	09/27/2019	4.5	Behavioral Ethics: 3.0 Specialized Knowledge: 1.5 Accounting (Governmental): 5.4
APPA 2019 Business and Financial Conference	American Public Power Association	09/18/2019	12.3	Accounting: 3.0 Auditing: 1.2 Specialized Knowledge: 2.7 Accounting: 6.0 Auditing: 8.5
2019 Assurance Services Conference (ASC)	Moss Adams University	09/13/2019	15.5	Personal Development: 1.0
PPG Presents: A&A Update Part 1 - What You Need to Know to Plan Your 2019 Calendar Year-end Engagements	Moss Adams University	09/04/2019	1.5	Auditing: 1.5
2019 Tax, Finance & Accounting Conference for Cooperatives	National Society of Accountants for Cooperatives (NSAC)	08/07/2019	13.0	Accounting: 5.0 Auditing: 3.5 Behavioral Ethics: 1.5 Personal Development: 1.5
2019 One Firm Week: Single Audit	Moss Adams University	07/11/2019	8.0	Taxes: 1.5 Auditing: 8.0
2019 One Firm Week: Industry Groups	Moss Adams University	07/10/2019	11.5	Business Management and Organization: 8.5 Economics: 1.0 Specialized Knowledge: 2.0
Ethics in Action	Cote and Latham	06/10/2019	4.0	Regulatory Ethics: 4.0
2018 Year End Assurance Alert	Moss Adams University	12/19/2018	2.5	Auditing: 2.5
Professional Ethics: 2018 Update and Refresher (Independence)	External - AICPA	12/03/2018	2.0	Regulatory Ethics: 2.0
Security Basics	Moss Adams	11/15/2018	1.0	Information Technology: 1.0
Praxity Leadership Conference	Plante & Moran, PLLC	10/03/2018	18.0	Business Management and Organization: 18.0 Auditing: 11.0
Assurance Services Conference (ASC)	Moss Adams University	09/14/2018	15.0	Auditing (Governmental): 1.5 Accounting: 1.5 Personal Development: 1.0
Interviewer Training	Office - National/Admin	08/29/2018	1.0	Personnel/HR: 1.0

## ATTACHMENT AA

Summer Discussion Topics - July 2018	Region - Oregon	07/20/2018	3.0	Auditing: 2.0 Taxes: 1.0
Industry Group Conference	Moss Adams University	06/20/2018	11.0	Business Management and Organization: 8.0 Specialized Knowledge: 3.0
2018 Public Sector, Not-for-Profit & Tribal Group Conference – Audit Track	NP - GNR	01/05/2018	14.5	Communications and Marketing: 5.0 Auditing (Governmental): 2.0 Business Management and Organization: 1.5 Accounting: 6.0
		<b>CPE Total Hours:</b>	<b>202.6</b>	

Name: Keith Simovic  
 Email: Keith.Simovic@mossadams.com

<u>Program</u>	<u>Sponsor</u>	<u>Completed</u>	<u>Total Credits</u>	<u>Credit Detail</u>
2021 PNT Annual Conference	National Practice - Public Sector, Not-for-Profit and Tribal (PNT)	01/07/2021	9.0	Accounting: 1.0 Auditing (Governmental): 3.0 Taxes: 0.0 Communications and Marketing: 3.0 Information Technology: 1.0 Management Services: 1.0
2020 Essential Business Advisor 2: Handling Pushback and Objections	External - Rainmaker	12/11/2020	1.5	Communications and Marketing: 1.5
2020 Boot Camp Program: Zenger Folkman – The Extraordinary Leader 360 Program	Moss Adams University	12/03/2020	4.5	Personal Development: 4.5
2020 Boot Camp Program: Safety Cornerstone	Moss Adams University	11/20/2020	3.0	Business Management and Organization: 3.0
2020 Boot Camp Program: Clients and Growth Cornerstone	Moss Adams University	11/19/2020	3.0	Business Management and Organization: 1.0 Personal Development: 2.0
2020 Boot Camp Program: People Cornerstone	Moss Adams University	11/18/2020	3.0	Personal Development: 3.0
2020 Boot Camp Program: TCE and Partner Plan	Moss Adams University	11/17/2020	3.0	Business Management and Organization: 1.0 Personal Development: 2.0
2020 Essential Business Advisor 2: Creating Value in the Clients' Perspective	External - Rainmaker	11/13/2020	1.5	Communications and Marketing: 1.5
Organization Design	LinkedIn Learning	11/13/2020	0.0	Specialized Knowledge: 0.0
Professional Ethics: 2020 Update and Refresher	External - AICPA	11/10/2020	2.0	Regulatory Ethics: 2.0
MindBridge 101 for Reviewers	Moss Adams	11/10/2020	0.2	Auditing: 0.2
Security Basics Training 2020	Moss Adams LLP	11/04/2020	1.0	Information Technology: 1.0
APC Audit Evidence: Modernizing AICPA Auditing Standards	Moss Adams University	10/20/2020	1.0	Auditing: 1.0

APC Single Audits - What We Know Today	Moss Adams University	10/13/2020	1.0	Auditing: 1.0
APC Instructor	Moss Adams LLP	10/07/2020	3.5	Auditing: 3.5
APC GASB Update	Moss Adams University	09/30/2020	2.0	Accounting (Governmental): 2.0
APC Practice Makes Perfect in IT Auditing	Moss Adams University	09/29/2020	1.5	Auditing: 1.5
APC Update from Your Professional Practice Group	Moss Adams University	09/29/2020	1.5	Auditing: 1.5
APC Risky Business: Working Safely in Uncertain Times	Moss Adams University	09/29/2020	1.0	Business Management and Organization: 1.0
2020 One Firm Summer: The November Elections & Implications for Investors	Moss Adams LLP	09/28/2020	1.0	Business Management and Organization: 1.0
Finance Foundations	LinkedIn Learning	09/23/2020	4.6	Finance: 4.6
APC Auditing in a Pandemic: Audit Related Risks & Challenges	Moss Adams University	09/22/2020	1.5	Auditing: 1.5
Strategic Planning Foundations	LinkedIn Learning	09/22/2020	2.6	Business Management and Organization: 2.6
2020 One Firm Summer: Innovating with Clients in Times of Crisis	Moss Adams LLP	09/17/2020	1.0	Business Management and Organization: 1.0
APC What Could Go Wrong in Substantive Testing	Moss Adams University	09/16/2020	1.0	Auditing: 1.0
APC FASB Update	Moss Adams University	09/15/2020	1.5	Accounting: 1.5
APC Changing AUP Standards	Moss Adams University	09/15/2020	1.0	Auditing: 1.0
APC The Inquiry Hotline - Answers to Common Questions	Moss Adams University	09/09/2020	1.0	Auditing: 1.0
APC ITGCs Demystified	Moss Adams University	09/09/2020	1.0	Auditing: 1.0
2020 Essential Business Advisor 2: Building One Firm Relationships	External - Rainmaker	09/04/2020	1.5	Communications and Marketing: 1.5
The Business of our Business	Region - Oregon	08/26/2020	1.0	Business Management and Organization: 1.0
2020 One Firm Summer: Strengthening and Expanding Client Relationships Remotely	Moss Adams LLP	08/24/2020	1.0	Business Management and Organization: 1.0

2020 One Firm Summer: Profitable Client Conversations in the Post-COVID-19 Economy	Moss Adams LLP	08/10/2020	1.0	Business Management and Organization: 1.0
GASB Statement No. 72: Auditing Fair Value Measurements (Yellow Book Compliant)	External - AICPA	08/05/2020	1.0	Auditing (Governmental): 1.0
Fundamentals of Governmental Accounting and Reporting: Reporting Entity; Government-Wide Financial Statements; Financial Reporting and the CAFR; Special-Purpose Governments (Yellow Book Compliant)	External - AICPA	08/05/2020	1.5	Accounting (Governmental): 1.5
2020 One Firm Summer: The Importance of Business Development in Times of Social Distancing	Moss Adams LLP	07/30/2020	1.0	Business Management and Organization: 1.0
Building Internal and External Relationships in a Remote Work Environment	Region - Oregon	07/29/2020	1.0	Personal Development: 1.0
2020 Essential Business Advisor 2: Establishing the Foundation of an EBA Pt. 2	External - Rainmaker	07/29/2020	3.0	Communications and Marketing: 3.0
Establishing the Foundation of an Essential Business Advisor	The Rainmaker Companies	07/29/2020	6.0	Communications and Marketing: 6.0
2020 Essential Business Advisor 2: Establishing the Foundation of an EBA Pt. 1	External - Rainmaker	07/28/2020	3.0	Communications and Marketing: 3.0
Effective Analytics	Region - Oregon	07/22/2020	1.0	Auditing: 1.0
2020 One Firm Summer: The Great Reset: Lessons Learned & Planning for Next Time	Moss Adams LLP	07/21/2020	1.0	Business Management and Organization: 1.0
What All New Partners Need to Know and Understand	Upstream Academy	07/13/2020	1.0	Business Management and Organization: 1.0
Professional Skepticism	External - Checkpoint Learning	07/08/2020	1.0	Auditing: 1.0
Project Management and Technology Resources	Region - Oregon	06/24/2020	1.0	Management Services: 1.0
Learning to Give and Receive Constructive Feedback	Upstream Academy	06/22/2020	1.0	Business Management and Organization: 1.0
Oregon Region PNT Training Session 4: Governmental Accounting & Oregon Minimum Standards	Region - Oregon	06/03/2020	4.5	Accounting (Governmental): 3.5 Specialized Knowledge: 1.0

Oregon Region PNT Training Session 4: Governmental Accounting & Oregon Minimum Standards	Region - Oregon	06/03/2020	2.0	Accounting (Governmental): 1.0 Specialized Knowledge: 1.0
GAQC Annual Update: What You Need to Know for 2020 Audits	Moss Adams University	06/02/2020	1.0	Auditing (Governmental): 1.0
Oregon Region PNT Training Session 3: Single Audit and Uniform Guidance	Region - Oregon	06/02/2020	1.5	Auditing (Governmental): 1.5
Oregon Region PNT Training Session 2: Not-for-Profit Tax and Remote Working Best Practices	Region - Oregon	06/01/2020	1.5	Taxes: 0.5 Computer Software & Applications: 1.0
Oregon Region PNT Training Session 1: Introduction to PNT and Not-for-Profit 101	Region - Oregon	05/26/2020	1.5	Specialized Knowledge: 0.5 Auditing: 1.0
Committing to a Personal Business Development Plan	Upstream Academy	04/20/2020	1.0	Business Management and Organization: 1.0
Understanding the Federal Stimulus Programs and Being an Essential Business Advisor to Our Clients	Moss Adams University	04/02/2020	1.5	Management Services: 1.5
Helping Make Client Transitions Successful	Upstream Academy	01/17/2020	1.0	Business Management and Organization: 1.0
PPG Presents: 2019 Year End Assurance Alert	Moss Adams University	01/10/2020	2.5	Auditing: 2.5
PPG Presents: A&A Update Part 2: Update on 2019 Standards & Key Reminders	Moss Adams University	01/09/2020	1.5	Accounting: 1.5
Capitalizing on Personal Strengths and Talents	Upstream Academy	12/16/2019	1.0	Business Management and Organization: 1.0
Workplace Harassment Prevention for Managers - Multi-State Edition, Version 3.0	Moss Adams LLP	12/06/2019	2.0	Personnel/HR: 2.0
2019 Security Basics	Moss Adams	12/05/2019	1.0	Information Technology: 1.0
2019 Risk Management	Moss Adams University	10/31/2019	4.5	Behavioral Ethics: 3.0 Specialized Knowledge: 1.5
Avoiding the Bandwagon: Examples of Leadership Courage	Upstream Academy	10/21/2019	1.0	Business Management and Organization: 1.0



2019 Assurance Services Conference (ASC)	Moss Adams University	10/03/2019	12.5	Accounting: 3.0 Auditing: 8.5 Personal Development: 1.0
2019 One Firm Week: Single Audit	Moss Adams University	07/11/2019	8.0	Auditing: 8.0
2019 One Firm Week: Industry Groups	Moss Adams University	07/10/2019	11.5	Business Management and Organization: 8.5 Economics: 1.0 Specialized Knowledge: 2.0
Ethics in Action	Cote and Latham	06/10/2019	4.0	Regulatory Ethics: 4.0 Accounting (Governmental): 1.0
Government Finance Officers Association's (GFOA) 113th Annual Conference	Government Finance Officers Association	05/22/2019	5.5	Auditing (Governmental): 1.0 Behavioral Ethics: 1.5 Specialized Knowledge: 2.0 Personal Development: 6.0
2019 OSCPA Strategic Leadership Forum	OSCPA	05/07/2019	10.0	Personnel/HR: 3.0 Specialized Knowledge: 1.0
PPG Presents: A&A Update – A Deeper Dive on Standards (Part 2)	Moss Adams University	01/10/2019	1.5	Auditing: 1.5
2018 Year End Assurance Alert	Moss Adams University	12/19/2018	2.5	Auditing: 2.5
Professional Ethics: 2018 Update and Refresher (Independence)	External - AICPA	11/12/2018	2.0	Regulatory Ethics: 2.0
Security Basics	Moss Adams	10/24/2018	1.0	Information Technology: 1.0
Assurance Services Conference (ASC)	Moss Adams University	10/05/2018	3.0	Accounting: 3.0
Assurance Services Conference (ASC)	Moss Adams University	10/05/2018	14.0	Auditing: 11.0 Auditing (Governmental): 1.5 Business Management and Organization: 0.5 Personal Development: 1.0
Assurance Services Conference (ASC)	Moss Adams University	10/05/2018	1.5	Accounting: 1.5

Business and Financial Conference 2018	American Public Power Association	09/19/2018	10.5	Personal Development: 1.5 Specialized Knowledge: 7.5 Personnel/HR: 1.5 Auditing: 6.5 Business Management and Organization: 1.5 Accounting: 4.5 Personnel/HR: 1.5
Assurance Services Conference (ASC)	Moss Adams University	09/14/2018	14.0	Business Management and Organization: 8.0 Specialized Knowledge: 3.0 Finance: 1.5 Business Management and Organization: 3.0 Accounting (Governmental): 9.5
Industry Group Conference	Moss Adams University	06/20/2018	11.0	Information Technology: 1.5 Auditing (Governmental): 1.0
Government Finance Officers Association's (GFOA) 112th Annual Conference	Government finance officers association	05/09/2018	14.0	Auditing: 1.5
Moss Adams Governmental Accounting Conference	Region - Oregon	04/24/2018	1.5	Communications and Marketing: 5.0 Auditing (Governmental): 2.0 Business Management and Organization: 1.5 Accounting: 6.0
Moss Adams Governmental Accounting Conference	Region - Oregon	04/24/2018	1.0	
PPG Presents: A&A Update – A Deeper Dive on Standards (Part 2)	Moss Adams University	01/11/2018	1.5	
2018 Public Sector, Not-for-Profit & Tribal Group Conference – Audit Track	NP - GNR	01/05/2018	14.5	
			<b>Total CPE Hours:</b>	<b>260.4</b>

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<b><u>Program</u></b>	<b><u>Sponsor</u></b>	<b><u>Completed</u></b>	<b><u>Total Credits</u></b>	<b><u>Credit Detail</u></b>
PCAOB: Auditing Accounting Estimates, Including Fair Value Measurements	Moss Adams University	01/11/2021	1.0	Auditing: 1.0
PCAOB: Critical Audit Matters Update	Moss Adams University	01/11/2021	1.0	Auditing: 1.0
PCAOB: Auditor's Use of the Work of a Specialist	Moss Adams University	01/11/2021	1.5	Auditing: 1.5
PCAOB: Key Reports and Application Controls	Moss Adams	01/11/2021	1.5	Auditing: 1.5
PCAOB: SOD, Change Management, & Access Controls	Moss Adams	01/11/2021	1.0	Auditing: 1.0
GroWth Session 3 "Build Your Business" Day 1	Moss Adams University	12/15/2020	6.0	Personal Development: 6.0
Security Basics Training 2020	Moss Adams LLP	12/03/2020	1.0	Information Technology: 1.0
2020 Q4 RAC IT Training	Consulting - Risk Advisory and Compliance (RAC)	12/03/2020	7.0	Auditing: 4.0 Personal Development: 2.0 Communications and Marketing: 1.0
Professional Ethics: 2020 Update and Refresher	External - AICPA	11/23/2020	2.0	Regulatory Ethics: 2.0
Life Science Industry: Life Science Public Company Considerations for SOX – Revenue	Consulting - Risk Advisory and Compliance (RAC)	11/05/2020	1.0	Accounting: 1.0
APC Audit Evidence: Modernizing AICPA Auditing Standards	Moss Adams University	10/20/2020	1.0	Auditing: 1.0
RAC 2020 Safety Training	Consulting - Risk Advisory and Compliance (RAC)	10/01/2020	1.0	Business Management and Organization: 1.0
APC GASB Update	Moss Adams University	09/30/2020	2.0	Accounting (Governmental): 2.0
APC Practice Makes Perfect in IT Auditing	Moss Adams University	09/29/2020	1.0	Auditing: 1.0
APC Risky Business: Working Safely in Uncertain Times	Moss Adams University	09/29/2020	1.0	Business Management and Organization: 1.0
APC Applying Professional Skepticism in Today's Audits	Moss Adams University	09/29/2020	1.0	Auditing: 1.0
APC Update from Your Professional Practice Group	Moss Adams University	09/29/2020	1.0	Auditing: 1.0

APC Can You Spot the Control?	Moss Adams University	09/23/2020	1.0	Auditing: 1.0
APC Auditing in a Pandemic: Audit Related Risks & Challenges	Moss Adams University	09/22/2020	1.5	Auditing: 1.5
2020 One Firm Summer: Innovating with Clients in Times of Crisis	Moss Adams LLP	09/17/2020	1.0	Business Management and Organization: 1.0
APC FASB Update	Moss Adams University	09/15/2020	2.0	Accounting: 2.0
ITC Boot Camp 2020	Moss Adams Consulting - Advisory Services (MAAS)	09/11/2020	3.0	Auditing: 3.0
APC ITGCs Demystified	Moss Adams University	09/09/2020	1.0	Auditing: 1.0
IT Assurance, SOX Training – Part Two	Moss Adams Consulting - Advisory Services (MAAS)	08/27/2020	3.0	Auditing: 3.0
2020 One Firm Summer: Strengthening and Expanding Client Relationships Remotely	Moss Adams LLP	08/24/2020	1.0	Business Management and Organization: 1.0
2020 PCAOB Training – Inspections Update	Moss Adams University	08/21/2020	2.0	Auditing: 2.0
2020 One Firm Summer: Profitable Client Conversations in the Post-COVID-19 Economy	Moss Adams LLP	08/10/2020	1.0	Business Management and Organization: 1.0
2020 RAC Deep Work Training	NP - MAAS	06/18/2020	1.0	Personal Development: 1.0
IT Assurance, SOX Training – Part One	NP - MAAS	05/29/2020	11.5	Auditing: 11.5
IT Assurance, SOX Training – Part One	NP - MAAS	05/29/2020	4.0	Auditing: 4.0
2020 RAC ITC Technical Training	NP - MAAS	03/26/2020	3.0	Business Management and Organization: 1.0 Information Technology: 2.0
New Senior Manager	Moss Adams University	12/11/2019	16.0	Personal Development: 12.0 Communications and Marketing: 4.0

Workplace Harassment Prevention for Managers - Multi-State Edition, Version 3.0	Moss Adams LLP	12/10/2019	2.0	Personnel/HR: 2.0
2019 Security Basics	Moss Adams	12/05/2019	1.0	Information Technology: 1.0
The Growth Series: 2 - Build Your Team	Moss Adams University	12/04/2019	10.5	Personal Development: 10.5
Monthly Manager Meeting Series - November	Moss Adams University	11/15/2019	1.0	Business Management and Organization: 1.0
Methods to Identify and Address Hidden IT Risk	NP - MAAS	10/29/2019	1.0	Information Technology: 1.0
Methods to Identify and Address Hidden IT Risk	NP - MAAS	10/29/2019	2.0	Information Technology: 2.0
MAAS IT Monthly Staff Training – Completeness and Accuracy	NP - MAAS	10/11/2019	1.0	Auditing (Governmental): 1.0
2019 Assurance Services Conference (ASC)	Moss Adams University	09/13/2019	3.5	Auditing: 3.5
2019 Assurance Services Conference (ASC)	Moss Adams University	09/13/2019	3.0	Auditing: 3.0
2019 Assurance Services Conference (ASC)	Moss Adams University	09/13/2019	4.0	Auditing: 4.0
Monthly Manager Meeting Series - August	NP - MAAS	08/21/2019	2.0	Finance: 1.0 Management Services: 1.0
2019 Risk Management	Moss Adams University	08/02/2019	4.5	Behavioral Ethics: 3.0 Specialized Knowledge: 1.5 Auditing (Governmental): 4.0 Auditing: 1.0
2019 MAAS Annual Training	NP - MAAS	07/19/2019	11.0	Behavioral Ethics: 1.0 Personal Development: 3.0 Personnel/HR: 1.0
2019 One Firm Week: PCAOB	Moss Adams University	07/11/2019	7.5	Communications and Marketing: 1.0 Auditing: 7.5

2019 One Firm Week: Industry Groups	Moss Adams University	07/10/2019	10.5	Business Management and Organization: 4.5 Economics: 1.0 Specialized Knowledge: 5.0
The Growth Series: 1 - Build Your Brand	Moss Adams University	06/12/2019	10.0	Personal Development: 10.0
Ethics in Action	Cote and Latham	06/10/2019	4.0	Regulatory Ethics: 4.0
Preventing Cyber Attacks: How to Deter Top-Trending Threats	NP - MAAS	05/14/2019	1.0	Information Technology: 1.0
IT Compliance, SOX Training	NP - MAAS	05/10/2019	7.5	Auditing (Governmental): 7.5
IT Compliance, SOX Training	NP - MAAS	05/10/2019	15.0	Auditing (Governmental): 15.0
Monthly Manager Meeting Series - April	Office - Seattle	04/29/2019	1.0	Business Management and Organization: 1.0
Professional Ethics: 2018 Update and Refresher (Independence)	External - AICPA	12/03/2018	2.0	Regulatory Ethics: 2.0
Security Basics	Moss Adams	11/29/2018	1.0	Information Technology: 1.0
Assurance Services Conference for Managers (ASC)	Moss Adams University	10/04/2018	2.0	Auditing: 2.0
Assurance Services Conference for Managers (ASC)	Moss Adams University	10/04/2018	15.0	Auditing: 13.5 Business Management and Organization: 0.5 Personal Development: 1.0
Assurance Services Conference for Managers (ASC)	Moss Adams University	10/04/2018	1.5	Auditing: 1.5
Monthly Manager Training - August	NP - MAAS	08/23/2018	7.0	Auditing: 1.0 Communications and Marketing: 0.5 Management Services: 3.5 Personnel/HR: 2.0
Introduction to Blockchain	Office - Portland	08/09/2018	1.0	Finance: 1.0

2018 MAAS Annual Training	NP - MAAS	07/19/2018	1.0	Personal Development: 1.0
2018 MAAS Annual Training	NP - MAAS	07/19/2018	7.5	Auditing: 1.0 Finance: 1.0 Business Management and Organization: 2.5 Personnel/HR: 2.0 Computer Software & Applications: 1.0
2018 MAAS Annual Training	NP - MAAS	07/19/2018	2.0	Personal Development: 2.0
2018 PCAOB Training	Moss Adams University	06/15/2018	6.5	Auditing: 6.5
IT Assurance Technical Training	NP - MAAS	05/04/2018	6.5	Auditing (Governmental): 6.5
Monthly Manager Training Program - May	NP - MAAS	05/02/2018	2.5	Auditing: 1.5 Business Management and Organization: 1.0
Moss Adams Governmental Accounting Conference	Region - Oregon	04/24/2018	2.0	Auditing (Governmental): 2.0
Moss Adams Governmental Accounting Conference	Region - Oregon	04/24/2018	1.0	Auditing (Governmental): 1.0
			<b>Total CPE Hours:</b>	<b>244.5</b>

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<b><u>Program</u></b>	<b><u>Sponsor</u></b>	<b><u>Completed</u></b>	<b><u>Total Credits</u></b>	<b><u>Credit Detail</u></b>
PCAOB: SOD, Change Management, & Access Controls	Moss Adams	12/16/2020	1.0	Auditing: 1.0
PCAOB: Key Reports and Application Controls	Moss Adams	12/16/2020	1.5	Auditing: 1.5
PCAOB: Auditing Accounting Estimates, Including Fair Value Measurements	Moss Adams University	12/16/2020	1.0	Auditing: 1.0
Security Basics Training 2020	Moss Adams LLP	12/04/2020	1.0	Information Technology: 1.0
Inventory Observation Training	Region - Oregon	12/03/2020	1.5	Accounting: 1.5
PCAOB: Auditor's Use of the Work of a Specialist	Moss Adams University	11/17/2020	1.5	Auditing: 1.5
MindBridge 101 for Reviewers	Moss Adams	11/16/2020	0.2	Auditing: 0.2
Professional Ethics: 2020 Update and Refresher	External - AICPA	11/16/2020	2.0	Regulatory Ethics: 2.0
Workplace Harassment Prevention for Managers - Multi-State Edition, Version 3.0	Moss Adams LLP	11/16/2020	2.0	Personnel/HR: 2.0
TPC Post-Election Washington Update	Moss Adams University	11/11/2020	1.5	Taxes: 1.5
Post-Election Economic Update: Recovering from COVID-19 Disruption	National Practice - Financial Services	11/10/2020	1.0	Economics: 1.0
Paycheck Protection Program Loan & Forgiveness Considerations	Region - Oregon	11/06/2020	1.0	Specialized Knowledge: 1.0
State of the Energy Industry and Valuations Update	National Practice - Energy	11/05/2020	1.0	Business Management and Organization: 1.0
APC Update from Your Professional Practice Group	Moss Adams University	10/26/2020	1.5	Auditing: 1.5
APC Audit Evidence: Modernizing AICPA Auditing Standards	Moss Adams University	10/20/2020	1.0	Auditing: 1.0
APC What Could Go Wrong in Substantive Testing	Moss Adams University	10/14/2020	1.0	Auditing: 1.0
APC Jumping Hurdles - Challenges with Implementation of the Leases Standard (ASC 842)	Moss Adams University	10/07/2020	1.0	Accounting: 1.0
APC ITGCs Demystified	Moss Adams University	10/06/2020	1.0	Auditing: 1.0



Prepare for the Future: New Technology, Next Steps, More	National Practice - Financial Services	10/01/2020	1.0	Specialized Knowledge: 1.0
Energy IG: One Firm Summer - State of the Industry	National Practice - Energy	09/30/2020	1.0	Economics: 1.0
APC Taxing Matters – A General Tax Update	Moss Adams University	09/30/2020	1.0	Accounting: 1.0
APC GASB Update	Moss Adams University	09/30/2020	2.0	Accounting (Governmental): 2.0
Exploring goodwill impairment at financial institutions and how a pandemic has impacted the evaluation process	National Practice - Financial Services	09/29/2020	1.0	Specialized Knowledge: 1.0
2020 One Firm Summer: The November Elections & Implications for Investors	Moss Adams LLP	09/28/2020	1.0	Business Management and Organization: 1.0
APC Can You Spot the Control?	Moss Adams University	09/23/2020	1.0	Auditing: 1.0
APC Auditing in a Pandemic: Audit Related Risks & Challenges	Moss Adams University	09/22/2020	1.5	Auditing: 1.5
2020 One Firm Summer: Innovating with Clients in Times of Crisis	Moss Adams LLP	09/17/2020	1.0	Business Management and Organization: 1.0
APC Risky Business: Working Safely in Uncertain Times	Moss Adams University	09/16/2020	1.0	Business Management and Organization: 1.0
APC FASB Update	Moss Adams University	09/15/2020	2.0	Accounting: 2.0
APC Practice Makes Perfect in IT Auditing	Moss Adams University	09/09/2020	1.5	Auditing: 1.5
APC Operating While Impaired – Accounting for Asset Impairment	Moss Adams University	09/09/2020	1.5	Accounting: 1.5
MindBridge 101 for Users – Oregon Region	Region - Oregon	09/03/2020	4.0	Information Technology: 4.0

2020 Financial Services Group Training	National Practice - Financial Services	08/28/2020	12.0	Accounting: 2.0 Auditing: 8.0 Business Management and Organization: 1.0 Specialized Knowledge: 1.0
Construction During COVID-19: Guidance for Energy Companies	National Practice - Energy	08/27/2020	1.0	Auditing: 1.0
The Business of our Business	Region - Oregon	08/26/2020	1.0	Business Management and Organization: 1.0
2020 One Firm Summer: Strengthening and Expanding Client Relationships Remotely	Moss Adams LLP	08/24/2020	1.0	Business Management and Organization: 1.0
CAMs – PCAOB Webinar	Moss Adams University	08/13/2020	1.0	Auditing (Governmental): 1.0
2020 One Firm Summer: Profitable Client Conversations in the Post-COVID-19 Economy	Moss Adams LLP	08/10/2020	1.0	Business Management and Organization: 1.0
2020 PCAOB Training – Inspections Update	Moss Adams University	08/05/2020	2.0	Auditing: 2.0
Effective Analytics	Region - Oregon	07/22/2020	1.0	Auditing: 1.0
2020 One Firm Summer: The Great Reset: Lessons Learned & Planning for Next Time	Moss Adams LLP	07/21/2020	1.0	Business Management and Organization: 1.0
2020 EBP Advanced: Audit Quality	Moss Adams University	07/20/2020	1.0	Auditing: 1.0
What you need to know for Q2 2020 financial reporting	EY	06/25/2020	1.5	Accounting: 1.5
Project Management and Technology Resources	Region - Oregon	06/24/2020	1.0	Management Services: 1.0
Remote Working Best Practices	Region - Oregon	06/10/2020	1.0	Computer Software & Applications: 1.0

Oregon Region PNT Training Session 4: Governmental Accounting & Oregon Minimum Standards	Region - Oregon	06/03/2020	2.0	Accounting (Governmental): 1.0 Specialized Knowledge: 1.0
Oregon Region PNT Training Session 3: Single Audit and Uniform Guidance	Region - Oregon	06/02/2020	1.5	Auditing (Governmental): 1.5 Taxes: 0.5
Oregon Region PNT Training Session 2: Not-for-Profit Tax and Remote Working Best Practices	Region - Oregon	06/01/2020	1.5	Computer Software & Applications: 1.0
Oregon Region PNT Training Session 1: Introduction to PNT and Not-for-Profit 101	Region - Oregon	05/26/2020	1.5	Specialized Knowledge: 0.5 Auditing: 1.0
EBP Regulatory Compliance - DOL	Moss Adams University	05/21/2020	0.2	Auditing: 0.2
EBP Hardships	Moss Adams University	05/21/2020	0.2	Auditing: 0.2
EBP Prohibited Transactions	Moss Adams University	05/21/2020	0.2	Auditing: 0.2
EBP Delinquent Participant Contributions	Moss Adams University	05/21/2020	0.2	Auditing: 0.2
EBP Regulatory Compliance - IRS	Moss Adams University	05/21/2020	0.2	Auditing: 0.2
2020 EBP Advanced Webinar	Moss Adams University	05/21/2020	1.0	Auditing: 1.0
Oregon Rules and Regulations	Checkpoint Learning	04/21/2020	4.0	Regulatory Ethics: 4.0
PPG Presents: 2019 Year End Assurance Alert	Moss Adams University	01/10/2020	2.5	Auditing: 2.5
PPG Presents: A&A Update Part 2: Update on 2019 Standards & Key Reminders	Moss Adams University	01/09/2020	1.0	Accounting: 1.0
Employee Benefit Plan Audits: Common Misconceptions and How to Address Them	AICPA	12/10/2019	2.0	Auditing: 2.0
2019 Security Basics	Moss Adams	11/21/2019	1.0	Information Technology: 1.0
Common Plan Operational Errors	AICPA	11/14/2019	2.0	Auditing: 2.0
Tax and Compliance Issues for EBP Auditors	AICPA	11/11/2019	2.0	Auditing: 1.0 Taxes: 1.0
Kira Workshop	Region - Oregon	11/01/2019	1.5	Information Technology: 1.5
All the Queen's Horses – A Lesson in Identifying Fraud	Region - Oregon	11/01/2019	2.0	Behavioral Ethics: 2.0

New Manager	Moss Adams University	10/25/2019	14.0	Personal Development: 7.5 Communications and Marketing: 6.5
2019 Risk Management	Moss Adams University	10/17/2019	4.5	Behavioral Ethics: 3.0 Specialized Knowledge: 1.5 Accounting: 1.5 Auditing: 1.5
2019 Financial Institutions Training	NP - Energy	10/17/2019	4.5	Personal Development: 1.5 Accounting: 1.5 Auditing (Governmental): 1.5
2019 Assurance Services Conference (ASC) for Managers	Moss Adams University	10/02/2019	15.5	Auditing: 11.0 Personal Development: 1.5 Accounting (Governmental): 1.0
2019 Oregon Region PNT Summer Training	Region - Oregon	07/29/2019	5.5	Accounting: 1.5 Auditing (Governmental): 1.5 Specialized Knowledge: 1.5
Professional Ethics: 2018 Update and Refresher (Independence)	External - AICPA	12/27/2018	2.0	Regulatory Ethics: 2.0
2018 Year End Assurance Alert	Moss Adams University	12/19/2018	2.5	Auditing: 2.5
Security Basics	Moss Adams	11/29/2018	1.0	Information Technology: 1.0 Finance: 1.0
Blockchain, Valuations and Tax Provisions for Auditors	Region - Oregon	09/28/2018	3.0	Specialized Knowledge: 1.0 Taxes: 1.0

FS Training	NP - Financial Services	08/28/2018	12.0	Communications and Marketing: 0.5 Business Management and Organization: 1.5 Accounting: 4.5 Personal Development: 2.5 Specialized Knowledge: 3.0
Impacts of Tax Reform and Wayfair on SALT and the Pros and Cons of Working Remotely	Office - Portland	08/24/2018	3.0	Personal Development: 1.5 Taxes: 1.5 Auditing: 14.5 Business Management and Organization: 1.0 Personal Development: 2.0
Assurance Practice Essentials Program - Track 1	Moss Adams University	08/10/2018	17.5	Auditing: 0.5 Accounting: 5.0 Economics: 1.5 Specialized Knowledge: 3.5
Portland Credit Union Conference 2018	Office - Portland	07/20/2018	10.5	Auditing: 8.0
2018 PCAOB Training	Moss Adams University	06/15/2018	8.0	Specialized Knowledge: 1.0
Investment Banking 101 and an Introduction to Moss Adams Capital	NP - MA Capital	06/06/2018	1.0	Auditing: 2.0
Employee Benefit Plans (EBP) Advanced	Moss Adams University	06/04/2018	2.0	Regulatory Ethics: 4.0
Professional Conduct & Ethics for Oregon CPAs	BrownBagCPE	06/04/2018	4.0	Auditing: 1.5
PPG Presents: A&A Update – A Deeper Dive on Standards (Part 2)	Moss Adams University	01/11/2018	1.5	
		<b>Total CPE Hours:</b>	<b>206.2</b>	

*2.17.3 Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. Those personnel may also be changed for other reasons with notification to the Commission. However, the Commission retains the right to approve or reject replacements.*

*2.17.4 Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the Commission, which retains the right to approve or reject replacements. Other audit personnel may be changed at the discretion of the vendor provided that replacements have substantially the same or better qualifications or experience.*

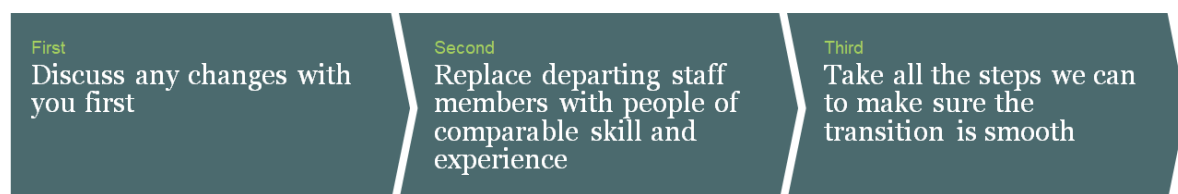
### **Engagement Team Continuity**

**Keeping your service team consistent from year to year saves you the time required to train a new team during an engagement and allows you to focus on what you do best—managing your day-to-day business. It also helps us complete the engagement in a more efficient and timely manner because the team is already familiar with your operations.**

**Team continuity is the hallmark of a stable and efficient firm and, with an overall retention rate averaging over 80% firmwide over the past three years, we're in a strong position to maintain your engagement team continuity.**

<b>Group</b>	<b>2020 Retention</b>	<b>2019 Retention</b>	<b>2018 Retention</b>
<b>Client Service Professionals</b>	<b>79.0%</b>	<b>78.8%</b>	<b>80.0%</b>
<b>Administrative Staff</b>	<b>84.1%</b>	<b>84.7%</b>	<b>84.6%</b>

**Our policy is to not rotate staff from an engagement team unless absolutely necessary. Typically, this would happen because a staff member left the firm or elected to change professional focus to a different industry group. As our retention statistics indicate, neither situation is very common. Still, if it were to become necessary to change members of your engagement team, we pledge to:**



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## 2.18 Prior Engagement with Other Government Entities

*2.18.1 List separately all engagements within the last five (5) years, ranked on the basis of total staff hours, for the Commission by type of engagement (i.e., audit, management, advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.*

***Moss Adams has not performed any engagements for the Commission within the past five years.***

## 2.19 Similar Engagements with Other Government Entities

*2.19.1 For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum five (5)) performed in the last five (5) years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.*

<b>Client Name &amp; Scope of Work</b>	<b>Dates of Service</b>	<b>Engagement Partners / Engagement Reviewer</b>	<b>Total Hours</b>	<b>Principal Client Contact</b>
<b>Southern California Public Power Authority – Audit</b>	<b>June 2020–October 2020</b>	<b>Keith Simovic</b>	<b>1,100</b>	<b>Aileen Ma (626) 779-6642</b>
<b>Eugene Water &amp; Electric Board – Audit</b>	<b>September 2019–April 2020</b>	<b>Julie Desimone</b>	<b>675</b>	<b>Aaron Balmer (541) 685-7436</b>
<b>New Braunfels Utilities – Audit</b>	<b>July 2020–December 2020</b>	<b>Keith Simovic</b>	<b>450</b>	<b>Kimberly Huffman (830) 629-8430</b>
<b>Public Utility District No. 1 of Benton County – Audit</b>	<b>December 2019–April 2020</b>	<b>Keith Simovic</b>	<b>325</b>	<b>Kent Zirker (509) 582-1279</b>
<b>Tualatin Valley Water District – Audit</b>	<b>June 2020–December 2020</b>	<b>Julie Desimone</b>	<b>300</b>	<b>Paul Matthews (503) 848-3017</b>



## 2.20 Specific Audit Approach

*2.20.1 The proposal should set forth a work plan, including an explanation of the audit methodology to be followed. In developing the work plan, reference should be made to such sources of information as Commission's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems. Vendors will be required to provide the following information on their audit approach:*

*2.20.1.1 Proposed segmentation of the engagement.*

*2.20.1.2 Level of staff and number of hours to be assigned to each proposed segment of the engagement.*

*2.20.1.3 Sample size and the extent to which statistical sampling is to be used in the engagement.*

*2.20.1.4 Extent of use of EDP software in the engagement.*

*2.20.1.5 Type and extent of analytical procedures to be used in the engagement.*

*2.20.1.6 Approach to be taken to gain and document an understanding of the Commission's internal control structure.*

*2.20.1.7 Approach to be taken in drawing audit samples for purposes of tests of compliance.*

### TRANSITIONING TO MOSS ADAMS

*It's our first step in welcoming you as a new client—and it's an important one. Our goal? To avoid disruption to your staff and make the transition period as smooth as possible. You'll get the following:*



#### No Surprises

- Close leadership of engagement teams
- Face-to-face meetings with your team
- Focus on building a relationship



#### Personal Service

- A transition plan tailored to your needs
- Responsive, proactive service
- Ability to hit the ground running with your existing report methods and workpapers



#### Flexibility

- Pre-transition meeting(s)
- Financial statement review ahead of time
- Communication plan to keep you informed
- Clear and agreed-upon expectations and timing

### ***Transition Steps***

1. ***Entrance meetings.*** Conference with your finance department and other appropriate groups to discuss risks, expectations, processes, and timelines.
2. ***Planning sessions.*** Meet with key managers to discuss risks, expectations, the audit process and timelines, and to share key strategic, financial, and operational information.
3. ***Review working papers.*** Read your prior auditor's working papers to understand their audit approach and the timing of their procedures and to determine the scope of any additional procedures our team will perform on the opening balances in your financial statements.
4. ***Design audit approach.*** Devise an efficient and effective approach that addresses the potential risks we discover during the transition.

### **SEGMENTATION OF THE ENGAGEMENT AND LEVEL OF INVOLVEMENT**

#### ***Audit Methodology***

***Audits are necessary for many reasons including debt requirements, accountability to members, support for counterparties, and regulatory reporting. We believe it's important to provide greater value to an audit than simply complying with a requirement. We treat the audit as an opportunity to view your organization globally and believe it's important to understand your business and the keys to your success.***

***Our approach to an audit takes into consideration our utility industry experience tempered by the characteristics unique to the Commission. We understand the unique elements of governmental accounting, Government Auditing Standards, regulatory deferrals, pension accounting, power sales agreements, work order construction for utility plant, how inventory plays a very different role for a utility, etc. We approach the process by assessing the high-risk areas and focusing the audit time and effort there. These areas might include power sales and related receivables, the utility plant, unearned revenues, debt, and power supply. The risk-based audit approach focuses our efforts on what's important to you and helps us offer you meaningful suggestions.***

***Timeliness is everything and meeting your deadlines is our priority. It's our general policy for engagement leaders to perform their review while the audit is ongoing so we can address any issues with management prior to completing the audit and leaving the field.***

## Approach to Your Audit



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

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

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

*The following is a summary of the phases of our audit approach:*

<b>PLANNING PHASE</b>	<b>Staff Level Involved: Senior, Manager, Engagement Reviewer, Concurring Reviewer Hours to Be Assigned: 15</b>
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*In accordance with Statement on Auditing Standards, we'll consider the following matters:*

- *Utilities business, industry matters, and accounting policies and procedures, including data processing systems*
- *Timing of conduct and completion of audit and reporting submission deadlines*

- *Planned assessed levels of control risk, including design and implementation of internal controls*
- *Technology assessment*
- *Preliminary materiality judgments*
- *Analysis of new accounting pronouncements and auditing standards that may impact the Commission*
- *An efficient audit approach and design of tailored audit programs*
- *Financial statement items or conditions likely to require additional analysis or expanded audit tests*
- *Nature of reports to be issued*

*Throughout the planning phase of the audit work, we'll:*

- *Hold entrance meetings with relevant department staff to discuss risks, expectations, the audit process, and timelines; and share key strategic, financial, and operational information*
- *Conduct planning sessions with key managers to outline and share mutual expectations*
- *Design an audit approach with effective risk coverage and efficient procedures*

*How we design our audit procedures. We tailor our audit programs for each account balance and applicable transaction to obtain evidence from a combination of: (1) internal control testing; (2) analytical procedures; and (3) substantive testing. The balance of evidence to be obtained from each of the three categories of procedures is determined using an audit approach decision model, taking into account the strength of your system of internal controls and the risks assessed in the planning and internal control testing phases of the audits.*

**INTERIM PHASE**

***Staff Level Involved: Staff, Senior, Manager,  
Engagement Reviewer  
Hours to Be Assigned: 75***

*Internal control assessment. The main objective of this phase of testing is to assess the adequacy of the Commission's internal controls including financial, operational, and general computer controls. As required, we obtain an understanding of the design and implementation of the control environment; perform risk assessment; and test control activities, information, communication, and monitoring, as appropriate. We'll use the results of these tests to determine the number and level of substantive tests to use. If the Commission has up-to-date internal control documentation, the audit team will start with this documentation. If this documentation is not available, we believe it's the responsibility of the audit to perform walk-throughs and develop the necessary audit documentation. We will not send the Commission forms to complete on internal control assessment.*

*Our assessment includes the following:*

- *Obtaining knowledge of the design and implementation of controls relevant to financial reporting and compliance with laws and regulations that have a direct material effect on determination of financial statement amounts.*

- *Obtaining copies of system, policy, and procedure documentation from various departments, if applicable. We retain these copies in our permanent working paper files and update them annually.*
- *Conducting tests of internal controls in the most efficient manner possible and combining them into the work order/utility plant section as much as possible. For example, when testing additions to the utility plant, we'll incorporate tests of the payroll, accounts payable, purchasing, overhead, and capitalized interest systems, as applicable.*
- *Evaluating general computer controls by our IT audit professionals. General computer controls provide assurance that data and programs that process the data are protected from unauthorized modification and processed in accordance with management's intentions, and that confidentiality is maintained.*

*Any matters relating to the internal control structure noted during the audit will be communicated to management during this interim phase and included in our letter of recommendations. Significant deficiencies or material weaknesses noted during our audit will also be communicated to management during this phase and included in an internal control report that will be issued at the time our audit reports are released.*

#### FINAL SUBSTANTIVE TESTING

***Staff Level Involved: Staff, Senior, Manager,  
Engagement Reviewer  
Hours to Be Assigned: 100***

*The extent of substantive testing is dependent upon the results of our internal control assessment and testing. This testing includes tests of balances and transactions, confirmations, etc., and certain testing will be performed prior to year-end to make sure we meet your delivery expectations. We'll perform final substantive work on our audit of the financial statements. We'll also perform post-balance sheet review procedures; substantive analysis of commitments, contingencies, and legal matters; and review of the management discussion and analysis, and footnote disclosures. The level of involvement expected from the Commission's team, once PBC documents have been provided, would primarily consist of meetings with auditors to answer questions and provide additional information, if needed.*

**Establishing materiality.** *A critical factor to the audit is the determination of materiality. An auditor must form a judgment about materiality as a benchmark to evaluate and control audit risk, and also to evaluate the effect of identified financial statement misstatements. Materiality is determined after taking several factors into account, including the needs of the financial statement users, an organization's balance sheet, and its net income.*

*Judgments about materiality and the implications on net income or the balance sheet include both quantitative and qualitative aspects. For example, a misstatement might be quantitatively immaterial, but raises questions about the quality of the control environment and the propriety of other accounts or transactions. A quantitatively immaterial transaction that raises legal questions could be similarly qualitatively material because of potential material contingencies. Based on preliminary analytical review of the financial statements and our understanding of the needs of the financial statement users, we'll make a preliminary judgment about materiality for the financial statement audit. For each balance presented in your financial statements, we'll evaluate the relative levels of inherent risk and control risk, and assess the risk of misstatement resulting from error or fraud.*

***Designing our audit procedures.*** We assess inherent risk by understanding your operations, the industry you operate in, and the unique aspects of your transactions. We assess control risk by understanding your systems, the identified controls, the effectiveness of the design of the controls, and whether they've been placed in operation.

The inherent and control risk are key elements of our assessment of the risk of material misstatement for each financial statement account. We design tailored audit procedures to respond to the risk of material misstatement. These tailored audit procedures include: (1) tests of the operating effectiveness of internal controls; (2) substantive analytical procedures; and (3) substantive tests of details.

Our goal is to design the most efficient audit plan that builds on your organization's strengths, and reduces the time required by your team.

**POST-FIELDWORK AND REPORT  
DELIVERY**

**Staff Level Involved: Senior, Engagement Reviewer,  
Concurring Reviewer  
Hours to Be Assigned:30**

In addition to providing our audit opinion on the Commission's financial statements, we'll review the draft annual report and provide assistance as needed. Our goal is to minimize time spent once fieldwork has been completed, so our engagement reviewer will be on-site to review work as it's completed, and a detailed open items list will be completed daily. Depending on the timing of the draft financial statements, we'll work to perform all our reviews and provide one round of comments on the financial statements to the Commission.

#### **SAMPLING PROCEDURES TO BE USED**

We'll select a sample of transactions to test your internal controls. Our sample sizes generally range from three walk-throughs for a low level of assurance to 75 for a high level of assurance with three deviations tolerated. Our most common approach for internal control testing is moderate assurance on controls with no expected deviations, which is a sample size of 18. For substantive compliance testing, we use the same sample sizes or alternatively use stratified testing or approaches. Sampling in other areas will depend on the results of control testing, evidence gained through substantive analytical procedures, and our ability to use automated tools to audit balances and transactions. Our general audit approach is to gain as much assurance as possible from internal controls, analytical procedures, and directed testing. Our general audit process doesn't include a great degree of assurance on statistical sampling, though this will depend on the Commission's internal controls and ability to produce financial information.



## USE OF ELECTRONIC DATA PROCESSING SOFTWARE

At Moss Adams, we continually explore new ways to advance our business intelligence and technology tools so we can stay ahead of disruption in our profession and continue to modernize our audit approach. BDMP—a joint venture between BKD, Dixon Hughes Goodman, Moss Adams, and Plante Moran—plays a major role in making this happen through robotic process automation, machine learning, artificial intelligence, and data curation. We're excited about the efficiencies and benefits this new technology will bring to the Commission. In addition, the following are some of the tools our teams are using during the audit process:



**Audit Command Language (ACL).** ACL is a high-powered, data-mining tool.

Using ACL, our team can analyze up to 100% of data populations of nearly any size and quickly extract useful information. Our analysis of your data is more efficient and we can identify exceptions faster using ACL's hundreds of built-in data analysis commands and tools. This is intended to reduce the burden on Commission staff as we're able to use this tool in certain instances to evaluate entire populations, without the need to perform statistical sampling procedures.



**ProSystem fx Engagement.** ProSystem fx Engagement is our trial balance and paperless audit documentation software.

This software electronically links all efforts we use in the audit process. After obtaining your data and importing or scanning it into the system, our auditors can access the full working paper files from any location with internet access—or synchronize documents ahead of time to our fully encrypted hard drives when working without internet access. We then document our audit procedures using custom templates in Microsoft Excel and Word, and Adobe Acrobat.



**Client Portal for File Transfer.** Our client portal is a secure web-based tool we use to easily transfer and temporarily store sensitive documents related to your engagement.

The portal can accommodate extremely large data files that can't be efficiently transmitted using email or other means. Because it's a private portal, it's also vastly more secure. The portal stores data files on Moss Adams servers located at our off-site commercial data center.

### Leveraging Progressive Technology

In addition, the following are some of the most leading-edge tools our teams are using to increase efficiency, learning, and value we deliver to clients during the audit process:



**Kira.** Kira is a machine learning tool that allows us to be smarter and more efficient in reviewing and analyzing documents for accuracy.

Kira allows us to review entire populations of documents—including purchase and sale, software licensing and lease agreements, loan reviews—to get a higher level of assurance without sampling. This has many potential applications in the context of your service. For example, it may take a large chunk of time for a team of auditors to review a selection of software licensing agreements, but Kira can do the work for them in two to four hours.



**MindBridge.** MindBridge is a data science and machine learning platform.

*This tool uses techniques to uncover outliers and anomalous transactions for 100% of the transactions within a general ledger data set. Using MindBridge, we could potentially move towards standardizing journal entry testing, enhancing planning and risk analytics, and improving revenue testing across the entire firm.*



**DataRobot.** *DataRobot is a modeling tool that enables richer data and opportunity analysis.*

*DataRobot allows our analysts to develop predictive models that can be applied to a wide variety of problems and opportunities associated with unstructured and structured data. This includes predicting client retention, fraud, opportunity for sales conversion, and cross-selling success rates.*



**Robotic Process Automation.** *RPA is a cutting-edge form of business process automation technology.*

*RPA helps automate redundant processes such as data mining and entry, freeing up our practitioners to focus on analyzing and interpreting information that will provide our clients with valuable insights. For example, we could use RPA to teach a computer to input information from a website into a spreadsheet for further analysis—ultimately leading to more advanced analytics.*



**Data Visualization.** *Not necessarily a new technology, but leveraging it within our assurance practice has proven to further increase our effectiveness in delivering service to our clients. We've introduced technologies such as Tableau and Microsoft PowerBI within our engagement processes, resulting in advanced visualization of client data, which we utilize during our engagements and share with our clients increasing insight into important operational data. We've successfully used this technology in testing specific categories of revenues and expenses at our utility clients.*

### ***Remote Capabilities***

*The world is rapidly changing around us in a way that could dictate, beyond either of our organizations' choosing, that work be completed remotely. Fortunately, Moss Adams is already well equipped for remote work, and we could still complete your audit efficiently and at the same standard of quality.*

*As the outbreak of the coronavirus (COVID-19) continues to evolve, Moss Adams continues to closely monitor guidance from the World Health Organization; the Centers for Disease Control & Prevention; and other federal, state, and local agencies as we work together to guide the response to COVID-19.*

*Beginning in March of 2020, we transitioned all of our employees to work remotely. Since March, we've worked closely with our clients on performing our audit fieldwork off-site, as many of our clients have also restricted physical access to their premises. Since then, we've successfully completed many audits on time, meeting our client's deadlines, and staying in touch using our remote work tools—client portal, team video conferencing, and others. We're well prepared to perform the audit work entirely remotely, if necessary.*



### ***Changes to Project Approach Based on COVID-19***

*Due to respect for the health of our clients, their customers, and our employees—as well as restrictions by regulatory agencies—we’re deploying a conservative approach when it comes to personal interaction that includes minimizing engagement-related travel. We’ve used advanced communication technology, including secure video conferencing and other client service delivery tools, for some time and are currently expanding the use of these tools to effectively serve clients in a safe, responsible manner. We feel confident our approach still supports your goals. We won’t compromise our level of service or quality, but in the rare event we believe there is potential for limitation to our ability to deliver, our team will discuss it with you ahead of time. We appreciate your understanding of our proactive approach to protecting the health and safety of your professionals, as well as ours.*

*In today’s world of high technology, we’re used to working with clients seamlessly even if we’re not on-site, and are equipped to make your service experience a close, personal one. We’ll work closely with your team to work our arrangements for best audit experience that meets your team needs and capabilities.*

*In addition to the technology tools mentioned above, we also use the following to perform a remote audit.*

#### **VIDEO CONFERENCING**

*Our firm has a variety of video conferencing capabilities and built-in webcams on our laptops for face-to-face interactions. This includes Webex, which allows for screen sharing in both directions with clients to facilitate remote work.*

#### **SHAREFILE**

*ShareFile enables online editing of itemized lists and other documents we can use with clients to efficiently keep track of outstanding document requests or open tasks, including prepared by client (PBC) lists.*

#### **VIRTUAL PRIVATE NETWORK (VPN)**

*Our secure VPN requires triple authentication to safely transfer and store files.*

#### **DOCUSIGN**

*DocuSign digital signatures can be used in many situations with our clients.*

#### **ANALYTICAL PROCEDURES TO BE USED**

*Analytical procedures are generally performed throughout the audit engagement, and result in substantial discussion with management. Initially, we use common-size financial statements and trend and ratio analyses, among other techniques, to help develop our audit plan and programs. We compare current- and prior-year results, actual and budgetary information, and against industry benchmarks. Nonfinancial data and external information are incorporated in our procedures to enhance their validity, and information is disaggregated as much as possible to improve precision. During our substantive testing of balances, we typically evaluate the detail of changes to certain accounts. For example, this approach is often used with sampling in our testing of loans, long-term debt, and investment accounts. For other accounts, we frequently use predictive analytical tests. At the conclusion of the audit, the audit team analyzes the financial statements with a holistic view in light of the results of all auditing procedures performed.*

## UNDERSTANDING THE COMMISSION'S INTERNAL CONTROL STRUCTURE

*Gaining an understanding of your information systems and internal control, including those to make sure of compliance with laws and regulations, is a critical step in the audit process. The nature and extent of the company's deployment and use of IT to process accounting information can have a significant impact on an auditor's assessment of, and reliance on, internal control. Many internal controls that were "human-based" in the past are now embedded in software application programs. At Moss Adams, we recognize the need to employ the use of dedicated IT professionals on every audit engagement to evaluate the technology environment and assess its impact on audit procedures and our reliance on internal control.*

*After our audit team has assessed and documented the technology environment and controls during interim work, our IT group will participate in the audit by providing an advisory conclusion to the audit team about the control risks and fraud risks associated with your system and provide suggestions to you for areas of improvement they notice.*

### *How We'll Understand and Document Your Internal Control Structure*

*We'll obtain copies of all available system and policy/procedure documentation from your finance, human resources, IT, and other personnel responsible for such documentation. This may include organizational charts, narratives, and flowcharts. We'll supplement this documentation with our own, if necessary.*

*We'll review the above-described documentation and meet with your personnel to make inquiries about, and discuss questions that arise from, our review. This review will include, in accordance with professional audit standards, evaluating the design of your controls, identifying control gaps, and evaluating whether controls have been placed in operation. We use a proprietary audit planning package to assist us in documenting your internal control and our assessment of the adequacy of internal control over your various processes. As mentioned earlier in our discussion of the audit approach, the framework of this system incorporates the requirements of auditing standards related to internal control and fraud detection, including IT. Our IT professionals will perform the above steps as they relate to the IT systems and environment.*

*Copies of your documentation related to your internal control structure will be retained in our audit file. This documentation will be updated annually for any changes through discussion with you.*

**APPROACH TO BE TAKEN IN DRAWING AUDIT SAMPLES**

*We use two basic approaches to audit sampling for tests of monetary balances: statistical sampling using our data extraction software's monetary unit sampling (MUS) approach, and nonstatistical sampling. Considerable judgment is required in determining the appropriate values for the inputs used to compute the sample size. In general, our audit approach is designed to leverage internal controls, substantive analytical procedures, and electronic audit tools, to reduce the amount of sampling and the burden on Commission staff. The following five factors are among those considered when using MUS or nonstatistical sampling:*

- *The desired level of confidence in or assurance from the sample*
- *The tolerable misstatement in dollars or tolerable deviation rate*
- *The expected misstatement in dollars or expected deviation rate*
- *The population size in dollars or number of items*
- *The number and total dollar amount of individually significant items in the population*

## 2.21 Identification of Anticipated Potential Audit Problems

*2.21.1 The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems, and any special assistance that will be requested from the Commission.*

*At this time, we don't anticipate any audit problems. If problems arise, we'll communicate immediately with management and the financial oversight committee to determine the required course of action to solve the problem in a timely manner. One of our audit strategies is auditing the riskier audit areas at the beginning of the audit to identify issues as early as possible.*

*Based on previous experience with similar audits, there may be potential problems relating to accounting consistency, record availability, other accounting audit trail difficulties, as well as resource issues. The following are a few examples:*

### **Problem 1**

*Delays in obtaining prepared by client (PBC) lists, in locating source documentation, or providing adequate assistance due to personnel shortages.*

### **Solution 1**

*We train our personnel to always be polite and flexible in working with client personnel and to keep our management team apprised of any difficulties encountered that could potentially delay a project. Once we identify the need for additional assistance, we contact and work with the audit coordinator. Despite some delays, we've built flexibility into our schedule, and have the ability to add personnel to complete the audit on time.*

### **Problem 2**

*Project personnel needs fluctuate from low to high levels with little notice because of unforeseen project delays. For example, the audit identifies a control weakness that requires additional research and documentation.*

### **Solution 2**

*We have experience where an audit area is delayed or postponed until additional support can be obtained. In these instances, we may shift work to other audit steps that were scheduled for a later date or reduce staffing levels temporarily, and then increase staffing when additional documentation is provided. To make sure we provide quality work for each major audit area, we'll assign a core management team (managers, seniors, and staff, as appropriate) to supervise, train, and provide timely review.*

*We understand problems may arise or project needs may change. We believe our audit approach, hands-on management team, internal quality control review procedures, and budget and milestone monitoring procedures allow us to properly plan and manage resources throughout each engagement to make sure the most efficient means of contract execution are applied.*

**Problem 3**

*Segregation of duties challenges.*

**Solution 3**

*We have a significant amount of experience with small accounting departments and potential segregation of duties issues. We understand that not all controls can be effectively segregated in a small organization and focus on key controls that are necessary to be segregated, which is primarily cash inflows and outflows. We'll provide business recommendations to management if we determine there are key controls that should be segregated and have not been and a compensating control does not exist.*

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**Problem 4**

*Implementation of new standards.*

**Solution 4**

*As new standards are issued, we typically summarize their purpose and implementation timing in communications that go out throughout the year (i.e., published articles or webinars). Many of our clients prefer us to present an accounting update to those charged with governance during either entrance or exit communications, or both. Prior to any presentation to those charged with governance, we take an in-depth look with management to discuss each new standard's potential impact and help them strategize on best timing for implementation.*

*We'll be there to provide insight on new accounting requirements as they emerge as well as implementation suggestions and actively follow up on any further developments. It's our priority to keep you informed about changes in the financial landscape and our knowledgeable professionals have written several guides to help our clients implement these historic changes.*

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## 2.22 Report Format

*2.22.1 The proposal should include sample formats for required reports.*

*Below are the links to three sample reports:*

*New Braunfels Utilities 2020 CAFR:*

<https://www.nbutexas.com/wp-content/uploads/2021/01/CAFR-2020.pdf>

*Tualatin Valley Water District 2019 CAFR:*

[https://www.tvwd.org/sites/default/files/fileattachments/finance/page/2176/cafr\\_19\\_20.pdf](https://www.tvwd.org/sites/default/files/fileattachments/finance/page/2176/cafr_19_20.pdf)

*Public Utility District No. 1 of Benton County 2019 CAFR:*

[https://www.bentonpud.org/getattachment/Annual-Reports/2019-Annual-Report/CAFR-2019-Report-2020-08-\(1\).PDF.aspx?lang=en-US&ext=.pdf](https://www.bentonpud.org/getattachment/Annual-Reports/2019-Annual-Report/CAFR-2019-Report-2020-08-(1).PDF.aspx?lang=en-US&ext=.pdf)

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## 2.23 Finance Department and Clerical Assistance

*2.23.1 The finance department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the Commission. In addition, clerical support will be made available to the auditor for the preparation of routine letters and memoranda.*

***We understand the finance department staff and responsible management personnel will be available during the audit to assist us by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the Commission. In addition, clerical support will be made available for the preparation of routine letters and memoranda.***

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## 2.24 Work Area, Telephones, Photocopying, and Fax Machines

*2.24.1 The Commission will provide the auditor with reasonable work space, desks, and chairs. The auditor will also be provided with access to telephone lines, computer systems, photocopying facilities, and fax machines.*

***The Commission will provide Moss Adams with reasonable work space, desks, and chairs. We'll also be provided with access to telephone lines, computer systems, photocopying facilities, and fax machines.***



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## 2.25 Report Preparation

*2.25.1 Report preparation, editing, and printing of one (1) final audit report shall be the responsibility of the auditor with Commission staff completing narrative and portions of the required supplementary information as agreed upon.*

**Report preparation, editing, and printing of one final audit report will our responsibility with Commission staff completing narrative and portions of the required supplementary information as agreed upon.**

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## 2.26 Rates for Additional Professional Services

*2.26.1 The Commission anticipates requesting the auditor to render additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement; such additional work shall be performed as agreed upon and set forth a written authorization between Commission and the firm. Any such additional work agreed to between Commission and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed cost proposal.*

***Fees for other services not listed in the fee table would generally be at our standard billing rates, subject to your approval prior to commencing the work. If any additional advice or service requires a significant time commitment, there will be an associated fee, which we'd discuss and agree with you before commencing additional work. Our fees are included in a separate cost proposal.***

## 2.27 Additional Requirements

*2.27.1 The auditor must complete the audit of books and records as described in the RFP, including review of Comprehensive Annual Financial Report in connection with the GFOA certificate checklist and assistance in responding to the GFOA suggestions for improvement.*

***We'll complete the audit of books and records as described in the RFP, including review of the CAFR in connection with the GFOA certificate checklist and assistance in responding to the GFOA suggestions for improvement.***

*2.27.2 The auditor must assist with the required supplemental information included in the final section of the CAFR.*

***We'll assist with the required supplemental information included in the final section of the CAFR.***

*2.27.3 The auditor must adhere to the deadlines given by the Nevada State Controller. Final numbers and audit opinion by the beginning of November each year.*

***We'll adhere to the deadlines given by the Nevada State Controller—final numbers and audit opinion by the beginning of November each year.***

*2.27.4 Issuance of a “consent and citation of expertise” as the auditor and any necessary “comfort letters,” the Commission may need in preparation of one or more official statements in connection with the sale of debt securities.*

***Moss Adams understands we may have to issue a “consent and citation of expertise” and any necessary “comfort letters,” the Commission may need in preparation of one or more official statements in connection with the sale of debt securities.***

*2.27.5 The auditor must evaluate the internal controls of the Commission in compliance with the Nevada State Controllers' requirement for annual evaluation and reporting and assist the Commission with the revision of its internal control manual which identifies the internal controls procedures of the Commission as outlined in NRS 353A.020.*

***Moss Adams will evaluate the internal controls of the Commission in compliance with the Nevada State Controller's requirement for annual evaluation and reporting and assist the Commission with the revision of its internal control manual which identifies the internal controls procedures of the Commission as outlined in NRS 353A.020.***

## 2.28 Peer Reviews

*2.28.1 Vendors must submit their most recent peer review with their submittal.*

### Peer Review Report



#### Report on the Firm's System of Quality Control

October 8, 2020

To the Partners of Moss Adams LLP and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Moss Adams LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, audits of broker-dealers, and examinations of service organizations [SOC 1 and SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Moss Adams LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Moss Adams LLP has received a peer review rating of *pass*.

*Cherry Bekaert LLP*

Cherry Bekaert LLP

*Peer Review Report (Cont.)*



National Peer  
Review Committee

October 29, 2020

Christopher Schmidt  
MOSS ADAMS LLP  
999 3RD AVE STE 2800  
Seattle, WA 98104-4057

Dear Christopher Schmidt:

It is my pleasure to notify you that on October 29, 2020, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is October 31, 2023. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink that reads "Michael Fawley". The signature is written in a cursive, flowing style.

Michael Fawley  
Chair, National PRC  
+1.919.402.4502

cc: Samuel Johnson, Erica Forhan

Firm Number: 900010050024

Review Number: 577383



# Section VI: Company Background and References



## 3.1 Vendor Information

3.1.1 Vendors shall provide a company profile in the table format below.

<b>Question</b>	<b>Response</b>
<b>Company name:</b>	<i>Moss Adams LLP</i>
<b>Ownership:</b>	<i>Limited Liability Partnership</i>
<b>State of incorporation:</b>	<i>Washington</i>
<b>Date of incorporation:</b>	<i>January 4, 1996</i>
<b># of years in business:</b>	<i>108 years</i>
<b>List of top officers:</b>	<i>Chris Schmidt, Chief Executive Officer Dave Follett, Chief Operating Officer Rebecca Pomeroy, Chief Practice Officer Jeff Brown, Chief Risk Officer</i>
<b>Location of company headquarters, to include City and State:</b>	<i>Seattle, Washington</i>
<b>Location(s) of the office that shall provide the services described in this RFP:</b>	<i>Portland, Oregon with additional firmwide resources</i>
<b>Number of employees locally with the expertise to support the requirements identified in this RFP:</b>	<i>Moss Adams does not have a local office. Our competitors may claim that having a local office is a differentiator. However, in today's fast-paced world of technology, we provide the same service no matter where you're located. With clients in every US state, many of which are nonlocal, we're equipped to make your service experience a close, personal one.</i>
<b>Number of employees nationally with the expertise to support the requirements in this RFP:</b>	<i>260+ government-focused professionals across the firm</i>
<b>Location(s) from which employees shall be assigned for this project:</b>	<i>Portland, Oregon</i>

3.1.2 Pursuant to NRS 333.3354, the State of Nevada awards a five percent (5%) preference to a vendor certifying that its principal place of business is in Nevada. The term ‘principal place of business’ has the meaning outlined by the United States Supreme Court in *Hertz Corp v. Friend*, 559 US 77 (2010), typically meaning a company’s corporate headquarters. This preference cannot be combined with any other preference, granted for the award of a contract using federal funds, or granted for the award of a contract procured on a multi-state basis. To claim this preference a business must submit a letter with its proposal showing that it qualifies for the preference.

**Our firm’s principal place of business is not located in Nevada.**

3.1.3 Please be advised, pursuant to NRS 80.010, a corporation organized pursuant to the laws of another state shall register with the State of Nevada, Secretary of State’s Office as a foreign corporation before a contract can be executed between the State of Nevada and the awarded vendor, unless specifically exempted by NRS 80.015.

**Moss Adams is registered with the State of Nevada, Secretary of State’s Office.**

3.1.4 The selected vendor, prior to doing business in the State of Nevada, shall be appropriately licensed by the State of Nevada, Secretary of State’s Office pursuant to NRS 76. Information regarding the Nevada Business License can be located at <http://nvsos.gov>.

Is “Legal Entity Name” the same name as vendor is doing business as?  
If “No”, provide explanation.

Question	Response
Nevada Business License Number:	NV20121025620
Legal Entity Name:	Moss Adams LLP

Yes  No

3.1.5 Has the vendor ever been engaged under contract by any State of Nevada agency?

If “Yes” complete the following table for each State agency for whom the work was performed. Table can be duplicated for each contract being identified.

Yes  No



**3.1.6 Are you now or have you been within the last two (2) years an employee of the State of Nevada, or any of its agencies, departments, or divisions?**

*If “Yes”, please explain when the employee is planning to render services, while on annual leave, compensatory time, or on their own time?*

*If you employ (a) any person who is a current employee of an agency of the State of Nevada, or (b) any person who has been an employee of an agency of the State of Nevada within the past two (2) years, and if such person shall be performing or producing the services which you shall be contracted to provide under this contract, you shall disclose the identity of each such person in your response to this RFP, and specify the services that each person shall be expected to perform.*

Yes

No

**3.1.7 Disclosure of any significant prior or ongoing contract failures, contract breaches, civil or criminal litigation in which the vendor has been alleged to be liable or held liable in a matter involving a contract with the State of Nevada or any other governmental entity. Any pending claim or litigation occurring within the past six (6) years which may adversely affect the vendor’s ability to perform or fulfill its obligations if a contract is awarded as a result of this RFP shall also be disclosed. Does any of the above apply to your company? If “Yes”, please provide the following information. Table can be duplicated for each issue being identified.**

Yes

No

***As a result of our firm’s commitment to premier client service, we have a long history of excellent client retention. An important aspect of this service includes maintaining the confidentiality of our clients’, and former clients’, financial and business information. As a result, we avoid disclosure of client information except as necessary to provide our services. In addition, while client relationships may be terminated for a variety of reasons, including financial, project discontinuation, and change in strategy, we don’t maintain records regarding such terminations.***

**3.1.8 Vendors shall review and provide if awarded a contract the insurance requirements as specified in Attachment D, Insurance Schedule for RFP 69CRC-S1448.**

***Moss Adams maintains insurance coverage that will satisfy the insurance requirements set for this engagement. Should Moss Adams be selected for this engagement, we’ll provide all necessary third-party certificates of insurance coverage in accordance with the requirements of any finalized contract negotiated by the parties.***

*3.1.9 Company background/history and why vendor is qualified to provide the services described in this RFP. Limit response to no more than five (5) pages.*



## Firm Background

*Moss Adams is a fully integrated professional services firm dedicated to growing, managing, and protecting prosperity. With over 3,400 professionals across more than 25 locations in the market capitals of the West and beyond, we work with the world's most innovative, dynamic, and promising clients and markets. Through a full spectrum of accounting, consulting, and wealth management services, we bring the deep industry specialization and inspired thinking our mid-market clients seek.*

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

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



## Industry Expertise

*You'll receive more effective services from our specialized professionals who have a deep understanding of the pressures you face, like the need for greater efficiency under tight budget constraints, increased capital construction, and water conservation demands. Our significant experience working with utilities means our professionals are more likely to help you spot potential problems, create effective solutions, and understand the industry-specific impacts of today's major disruptors like cybersecurity and conservation, as well as the constant drive to innovate.*

*Moss Adams has a group of specialized practices with more than 260 professionals who specialize in serving tax-exempt entities including governments, higher education institutions, not-for-profits, tribal and gaming entities, energy and utility entities, and federal contractors. This firmwide team currently serves over 1,500 clients throughout the United States and provided more than 340,000 hours of service to those clients in 2020.*

### OUR GOVERNMENT SERVICES AND UTILITY PRACTICE

*We recognize government organizations are accountable to many different constituencies—oversight agencies, audit committees, elected officials, taxpayers—all with different expectations and demands. That's why we commit significant personnel and resources to our Government Services Practice, building technical expertise in all areas of government.*

*We have several experienced partners and senior managers who lead audit engagements for over 300 government entities including state agencies; cities and counties; public colleges and universities; special purpose governments including ports, utility districts, and transit agencies; public retirement funds; and others. Here's a summary of our government experience:*

<b>Service</b>	<b>Our Experience</b>
<i>Audits of Financial Statements and CAFRs; Management Recommendation Letters</i>	<i>Our firm serves over 300 government entities.</i>
<i>Audits of Local Governments, Joint Powers Agencies, and Transit Authorities</i>	<i>We've done audits of numerous state, local, and special service districts throughout Nevada, California, Oregon, Washington, and New Mexico, including government entities with multiple affiliated agencies.</i>
<i>Single Audits</i>	<i>Our firm has conducted over 3,890 single audits since 1997.</i>
<i>GFOA Certificate of Excellence in Financial Reporting Program</i>	<i>We've assisted each of our clients that participate in the CAFR program, including City of Portland and Port of Seattle.</i>
<i>Implementation of Governmental Accounting Standards Board (GASB) Pronouncements</i>	<i>As a result of our extensive involvement with GASB, we keep up with the latest accounting standards and help many of our clients implement them.</i>

#### **EXPERIENCE AUDITING ELECTRIC UTILITIES WITH GENERATION AND TRANSMISSION ASSETS**

*Our national Power & Utilities Practice has specific experience with the following types of generation assets: hydroelectric, natural gas, coal, diesel, nuclear, biofuel, and renewable energy production, including geothermal, wind, and solar. Our experience includes auditing, contracting, accounting, construction audits, and performance reviews for these generation assets. In terms of transmission assets, our experience includes auditing, contracting, performance reviews, and accounting.*

*Our utility practice professionals are well versed in the issues pertaining to utilities such as: regulatory accounting; environmental remediation liabilities; large construction projects of infrastructure and related issues, such as construction-in-progress accounting, classification and tracking, capitalized interest, contributions in aid, application of overhead, and depreciation; and bond-related accounts such as arbitrage liability, debt defeasance and refundings, and covenant compliance. Virtually all of our public utilities face similar issues. We'll provide the Commission with a dedicated team of utility-specialized professionals on your engagement who are up to speed on all the latest trends and occurrences in your industry.*

*In addition to our core audit and tax services, our consulting practice offers IT, cybersecurity, business feasibility, rate work, restructuring and workflow design, performance audits, construction audits, and strategic planning. Our clients include public utility districts, regional utility planning associations, and state and local governments.*

### EXPERIENCE WITH CLIENTS THAT FOLLOW GASB

*We're very proud of our significant government practice, and have a long list of special purpose government clients within the states of Nevada, as well as Alaska, Arizona, California, Colorado, Hawaii, Idaho, Kansas, Montana, New Mexico, Oregon, and Washington for which we perform audit services. The professionals who'll serve you are also nationally recognized speakers, instructors, and practitioners in this specific area.*

*We're available to assist you with your unique accounting and reporting needs. We have a task force of municipal auditors and focusing on GASB implementation issues and are available for consultation. Most recently, we've assisted our clients with implementation of asset retirement obligation standard, and currently are assisting with implementation and analysis of leasing standards, which includes providing client training sessions and implementation tools.*

*Continuing education is vitally important to us, and we're happy to share our knowledge with you and your staff. We frequently offer a wide range of topical online seminars, many of which are archived and available on demand, allowing you to watch them on your schedule—play, pause, or resume later.*

#### *Currently Available On Demand*

- [\*GASB Lease Accounting Changes for Governments\*](#)
- [\*Compliance with GASB No. 77, Reporting Requirements\*](#)
- [\*GASB Revisions and Impacts for Organizations\*](#)
- [\*Key Strategies for Fraud Detection and Prevention\*](#)
- [\*Internal Audit Series: Managing Construction Contracts\*](#)
- [\*Internal Audit Series: Contract Audits\*](#)
- [\*The Four Internal Controls You Must Get Right\*](#)
- [\*Internal Controls and Performance Audits\*](#)
- [\*Construction Audits\*](#)

*Service to government entities is a priority of this group and our firm. As such, we commit significant personnel resources to our Government Services Practice, building technical expertise in all areas of government.*

### EXPERIENCE WITH POWER SUPPLY CONTRACTS

*Most of our clients have power supply contracts, either as a biller or receiver. We're well versed in the intricacies of power contracts including derivatives, guarantees, joint operations, cost recognition, GASB No. 62, infrastructure design services, and billing models.*

## AUDITING AND ACCOUNTING FOR MUNICIPAL BONDS

*As a nationally recognized firm and registered accounting firm with the Public Company Accounting Oversight Board (PCAOB), we're accustomed to addressing issues pertaining to the capital markets and, specifically, the public bond market. We have extensive experience assisting our clients with various types of taxable, tax-exempt, and municipal bond offerings. Issues pertaining to certain bonds have become increasingly complex in recent years and include arbitrage liability, debt defeasance and refunding, capital appreciation and economic development bonds, conduit debt disclosure and reporting, interest rate swaps and other derivative instruments, and testing of covenant compliance and capitalized interest—just to name a few.*

## UTILITY CLIENTS

*Below is a partial list of our utility and energy clients:*

<b>Utility Practice Clients (Within the Last Three Years)</b>	
• <i>Alaska Power and Telephone Company</i>	• <i>King County Metro Water Quality Fund</i>
• <i>Arizona Electric Power Cooperative</i>	• <i>Kirkwood Meadows Public Utility District</i>
• <i>Benton PUD</i>	• <i>Klickitat Public Utility District</i>
• <i>Central Electric Cooperative</i>	• <i>Kootenai Electric Cooperative</i>
• <i>City of Idaho Falls–Electric Fund</i>	• <i>Matanuska Electric Association Inc.</i>
• <i>City of Portland–Hydroelectric Fund</i>	• <i>McMinnville Water &amp; Light</i>
• <i>Clackamas River Water District</i>	• <i>Northern Lights Inc.</i>
• <i>Clark Public Utilities</i>	• <i>Okanogan County Electric Cooperative</i>
• <i>Clatskanie People's Utility District</i>	• <i>Orcas Power and Light Cooperative</i>
• <i>Clean Water Services</i>	• <i>Pend Oreille County Public Utility District</i>
• <i>Commercial Energy of California</i>	• <i>Public Utility District No. 1 of Clark County</i>
• <i>Cordova Electric Cooperative Inc.</i>	• <i>Public Utility District No. 1 of Grant County</i>
• <i>Elmhurst Mutual Power &amp; Light</i>	• <i>Public Utility District No. 1 of Lewis County</i>
• <i>Emerald People's Utility District</i>	• <i>Public Utility Risk Management Services</i>
• <i>Energy Keepers Inc.</i>	• <i>Seattle Public Utilities</i>
• <i>Eugene Water &amp; Electric Board</i>	• <i>Southern California Public Power Authority</i>
• <i>Firgrove Mutual Inc.</i>	• <i>Springfield Utility Board</i>
• <i>Gila River Indian Community Utility Authority</i>	• <i>Tacoma Public Utilities</i>
• <i>Imperial Irrigation District</i>	• <i>Truckee Donner Public Utility District</i>
• <i>Intermountain Rural Electric Association</i>	• <i>Tualatin Valley Water District</i>
• <i>Kauai Island Utility Electric Cooperative</i>	• <i>Turlock Irrigation District</i>
	• <i>Western Generation Agency</i>

*3.1.10 Provide a brief description of the length of time vendor has been providing services described in this RFP to the public and/or private sector.*

***Moss Adams has been providing similar services for over 30 years.***

*3.1.11 Financial information and documentation to be included in accordance with Section 8.5, Part III – Confidential Financial Information.*

*3.1.11.1 Dun and Bradstreet Number*

*3.1.11.2 Federal Tax Identification Number*

*3.1.11.3 The last two (2) years and current year interim:*

*A. Profit and Loss Statement*


*B. Balance Statement*

***DUNS Number: 07-573-4889***

***Federal Tax Identification Number: 91-0189318***

***Moss Adams is in a solid financial position with sufficient working capital to meet its existing and future liabilities. Our firm’s executive committee and partners have a long track record of sound financial management and are dedicated to ensuring the financial integrity of the business. We have over 3,400 personnel, including more than 340 partners, and annual revenues in 2020 were \$820 million. As a private partnership, we don’t disclose detailed financial data. In lieu of our profit and loss statement and balance sheet, we’ve included our Dun and Bradstreet report on the following pages.***

*Dun & Bradstreet Report*



**MOSS ADAMS LLP** DUNS: 07-573-4889

**Business Information Report**

**Company Information**

<p>999 3rd Ave Ste 2800 Seattle, WA 98104</p> <p>This is a <b>headquarter</b> location. This business has multiple branches; detailed branch information is available in the D &amp; B linkage or family tree products.</p> <p><b>Website</b>            www.mossadams.com</p> <p><b>Telephone</b>        (206) 302-6800</p> <p><b>Chief Executive:</b> THE OFFICER(S)</p> <p><b>Stock Symbol:</b>    NA</p> <p><b>Year Started</b>      1913</p> <p><b>Employees</b>        2288</p> <p><b>Corporate Family:</b></p> <p>This business is a headquarter of the corporate family.</p>	<p><b>Financial Statement</b></p> <p><b>Date:</b>                12/31/2005</p> <p><b>Sales</b>                 NA</p> <p><b>Net Worth</b>           NA</p> <p><b>History:</b>            NA</p> <p><b>Financial Condition:</b> NA</p> <p><b>Financing:</b>        NA</p> <p><b>SIC:</b>                 8721</p> <p><b>Line of Business:</b> Accounting/auditing/bookkeeping</p>
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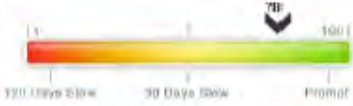
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**Scores**

**PAYDEX®**

**78** ▼

3 days beyond terms



**Based on up to 24 months of trade.**  
**D&B PAYDEX® Key**


- High risk of late payment  
(average 30 to 120 days beyond terms)
- Medium risk of late payment  
(average 30 days or less beyond terms)
- Low risk of late payment  
(average prompt to 30+ days sooner)

**Credit Limit Recommendation**

Risk Category <b>Low</b>	Conservative Credit Limit: <b>\$400k</b>
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Aggressive Credit Limit  
**\$900k**



**D&B Rating @**

Rating  
**1R3**

Number of employees: **1R indicates 10 or more employees**  
Composite Credit Appraisal: **3 is fair**

The credit rating was assigned based on D&B's assessment of the company's financial ratios and its cash flow. For more information, see the D&B Rating Key.

Below is an overview of the company's rating history since 08/07/2001

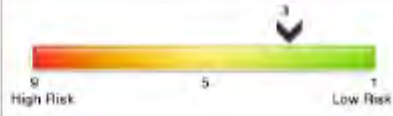
D&B Rating	Date Applied
1R3	2017-12-28
1R2	2010-12-14
1R3	2010-10-18
BA4	2010-05-14
1R2	2007-10-15
4A2	2006-08-03
1R2	2004-10-19
4A1	2002-12-17
1R2	2002-10-09
4A1	2001-08-07

The Summary Analysis section reflects information in D&B's file as of July 23, 2020

**D&B Viability Rating**

3

Viability Score



Compared to ALL US Businesses within the D&B Database:

- Level of Risk: Low Risk
- Businesses ranked 3 have a probability of becoming no longer viable: 3%
- Percentage of businesses ranked 3: 15%
- Across all US businesses, the average probability of becoming no longer viable: 14%



<b>2</b>	<b>Portfolio Comparison</b>	<p>9 High Risk      5      1 Low Risk</p>								
<p>Compared to ALL US Businesses within the D&amp;B Database:</p> <ul style="list-style-type: none"> <li>• Model Segment: Established Trade Payments</li> <li>• Level of Risk: Low Risk</li> <li>• Businesses ranked 2 within this model segment have a probability of becoming no longer viable: 3%</li> <li>• Percentage of businesses ranked 2 within this model segment: 16%</li> <li>• Within this model segment, the average probability of becoming no longer viable: 5%</li> </ul>										
<b>B</b>	<b>Data Depth Indicator</b>	<p>G Descriptive      A Predictive</p>								
<p><b>Data Depth Indicator:</b></p> <p>Rich Firmographics Extensive Commercial Trading Activity Basic Financial Attributes</p>										
<b>G</b>	<b>Company Profile</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Financial Data</th> <th style="width: 25%;">Trade Payments</th> <th style="width: 25%;">Company Size</th> <th style="width: 25%;">Years in Business</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Not Available</td> <td style="text-align: center;">Available (3+Trade)</td> <td style="text-align: center;">Large</td> <td style="text-align: center;">Established</td> </tr> </tbody> </table>	Financial Data	Trade Payments	Company Size	Years in Business	Not Available	Available (3+Trade)	Large	Established
Financial Data	Trade Payments	Company Size	Years in Business							
Not Available	Available (3+Trade)	Large	Established							
<p>Compared to ALL US Businesses within the D&amp;B Database:</p> <ul style="list-style-type: none"> <li>• Financial Data: Not Available</li> <li>• Trade Payments: Available: 3+Trade</li> <li>• Company Size: Large: Employees:50+ or Sales: \$500K+</li> <li>• Years in Business: Established: 5+</li> </ul>										

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### History & Operations

**History**

The following information was reported: 03/11/2019

**Officer(s):**  
CHRIS SCHMIDT, CEO  
DAVE FOLLETT, COO  
REBECCA POMERING, CHIEF PRACTICE OFFICER  
JEFF BROWN, CHIEF RISK OFFICER

The Washington Secretary of State's business registrations file showed that Moss Adams LLP was registered as a Limited Liability Partnership on January 04, 1996, under file registration number 601680467.  
Ownership information provided verbally by Andrea Doll, Bus Mgr, on Jul 29 2010.  
Business started 1913 by John Mac Intosh.

**RECENT EVENTS:**  
On March 11, 2019, sources stated that Moss Adams LLP, Seattle, WA, has acquired Phillippi, Wright & Co. LLC, d/b/a BPW&C, Albuquerque, NM, on November 1, 2018. With the acquisition, Phillippi, Wright & Co. LLC has ceased to exist as a legal entity and all of the operations will now be integrated into the Albuquerque, New Mexico branch of Moss Adams LLP. Terms of the transaction were not disclosed. Further details are unavailable.  
On March 8, 2019, sources stated that Moss Adams LLP, Seattle, WA, has acquired Baker, Peterson & Franklin CPA, LLP, Fresno,

CA, on January 1, 2019. With the acquisition, Baker, Peterson & Franklin CPA, LLP has ceased to exist as a legal entity and the location at 970 W. Aljivai Ave, Fresno, CA 93711 will now operate as a branch of Moss Adams LLP. Employees and management were retained. Terms of the deal were not disclosed. Further details are unavailable.

On September 28, 2017, sources stated that Moss Adams LLP, Seattle, WA, has acquired Rona Consulting Group, Mercer Island, WA, on September 1, 2017. With the acquisition, Rona Consulting Group has ceased to operate as a legal entity, and the location will now operate as a branch of Moss Adams LLP. Twenty-eight Rona Consulting Group professionals, including their three founding partners and leadership team, will join Moss Adams LLP as a lean consulting practice. Terms of the deal were not disclosed. Further details are unavailable.

On July 27, 2016, an Inside source confirmed that Moss Adams LLP, Seattle, WA, has acquired Morse Wittwer Sampson LLP, Fresno, CA, on July 1, 2016. With the acquisition, Morse Wittwer Sampson LLP ceased to exist as a legal operating entity and the location now operates as branch of Moss Adams LLP. Employees and the management were retained. Terms of the deal were undisclosed. Further details are unavailable.

On February 18, 2016, sources stated that Curtis Consulting Group Inc, Issaquah, WA, merged with and into Moss Adams LLP, Seattle, WA, on August 6, 2015. With the merger, Curtis Consulting Group Inc has ceased to exist as a legal entity and all operations will be integrated to Moss Adams LLP. The merger will bring Curtis Consulting Group professionals into Moss Adams IT consulting practice, creating a team of 45 to be led by Curtis Consulting group founder Mark Curtis in the role of partner. Further details are unavailable.

On October 11, 2011, sources confirmed that Moss Adams LLP, Seattle, WA, completed the acquisition of Wartner Gesinger & Associates LLC, Shawnee Mission, KS, on September 1, 2011. With the acquisition, Wartner Gesinger & Associates LLC, will no longer be a legal operating entity and will now operate as a branch of Moss Adams LLP. Financial terms were not disclosed. Further details are not available.

RICK ANDERSON born 1958. 1975-present active here.

CHRIS SCHMIDT. Antecedents are unknown.

DICK FOHN. Antecedents are unknown.

TOM BOURNE. Antecedents are unknown.

KELSEY HEAD. Work history unknown.

PAUL HOBERG. Work history unknown.

Business address has changed from 999 3rd Ave Ste 3300, Seattle, WA, 98104 to 999 3rd Ave Ste 2800, Seattle, WA, 98104.

## Operations

03/11/2019

**Description:**

Provides accounting, auditing and bookkeeping services, specializing in certified public accounting (100%).

Has 23,000 account(s). Terms are on a fee basis. Sells to general public.

Nonseasonal.

**Employees:** 2,288 which includes partners. 480 employed here.

**Facilities:** Rents 31,000 sq. ft. in a multi story a building.

**Branches:** This business has multiple branches; detailed branch information is available in the D & B linkage or family tree products.

**Subsidiaries:** This business has 3 subsidiaries.

Moss Adams LLC, New York, NY (100%) chartered 1998. Operates as certified public accountant.

Entech Solutions LLC, Redmond, WA (51%) chartered 1998. Operates as certified public accountant.

Moss Adams Consulting LLC (100%) chartered 1998. Operates as mergers and acquisitions consulting firm.

## SIC & NAICS

**SIC:**

Based on information in our file, D&B has assigned this company an extended 8-digit SIC. D&B's use of 8-digit SICs enables us to be more specific to a company's operations than if we use the standard 4-digit code. The 4-digit SIC numbers link to the description on the Occupational Safety & Health Administration (OSHA) Web site. Links open in a new browser window.

8721 0101 Certified public accountant

**NAICS:**

541211 Offices of Certified Public Accountants

Payments

**PAYDEX®**

The D&B PAYDEX® is a unique, dollar weighted indicator of payment performance based on up to 140 payment experiences as reported to D&B by trade references.

3 Month PAYDEX®

**78** ▲

When weighted by dollar amount, payments to suppliers average 3 days beyond terms.

Based on payments collected over the last 3 months

24 Month PAYDEX®

**78** ▼

When weighted by dollar amount, payments to suppliers average 3 days beyond terms.

Based on payments collected over the last 24 months

When dollar amounts are not considered, then approximately 83 of the company's payments are within terms.

- High risk of late payment (average 30 to 120 days beyond terms)
- Medium risk of late payment (average 30 days or less beyond terms)
- Low risk of late payment (average prompt to 30+ days sooner)

**Payments Summary**

Total (Last 24 Months): 140

	Total Received	Total Dollar Amount	Largest High Credit Payment summary	Within Terms	31	Days Slow 30-80	81-90	90
<b>Top Industries</b>								
Telephone communictns	16	\$210,000.00	\$60,000.00	100%	0	0	0	0
Public finance	8	\$102,500.00	\$35,000.00	93%	7	0	0	0
Nonclassified	7	\$97,500.00	\$25,000.00	97%	0	3	0	0
Natnl commercial bank	6	\$105,350.00	\$100,000.00	100%	0	0	0	0
Newspaper-print/publ	5	\$37,500.00	\$20,000.00	80%	7	13	0	0
Whol computers/softw	3	\$1,300,250.00	\$1,000,000.00	100%	0	0	0	0
Short-tn busn credit	3	\$36,000.00	\$20,000.00	100%	0	0	0	0
Help supply service	3	\$12,500.00	\$5,000.00	80%	20	0	0	0
Investment advice	3	\$3,750.00	\$2,500.00	33%	67	0	0	0
Whol Industrial suppl	3	\$1,500.00	\$1,000.00	100%	0	0	0	0
Business consulting	2	\$125,000.00	\$75,000.00	0%	60	40	0	0
Whol office supplies	2	\$60,000.00	\$50,000.00	100%	0	0	0	0
Whol office equipment	2	\$40,500.00	\$40,000.00	99%	1	0	0	0
Employment agency	2	\$6,000.00	\$5,000.00	83%	17	0	0	0
Nonphysical research	1	\$55,000.00	\$55,000.00	0%	100	0	0	0
Radiotelephone comun	1	\$35,000.00	\$35,000.00	100%	0	0	0	0
Electric services	1	\$20,000.00	\$20,000.00	100%	0	0	0	0



	Total	Total Dollar Amount	Largest High Credit Payment summary	Within Terms	Days Slow			
	Received				31	30-80	81-90	90
Advertising reps	1	\$20,000.00	\$20,000.00	100%	0	0	0	0
Prepackaged software	1	\$10,000.00	\$10,000.00	100%	0	0	0	0
Management services	1	\$7,500.00	\$7,500.00	100%	0	0	0	0
Mfg computer storage	1	\$5,000.00	\$5,000.00	100%	0	0	0	0
Misc business service	1	\$5,000.00	\$5,000.00	100%	0	0	0	0
Local truck w/storage	1	\$2,500.00	\$2,500.00	0%	100	0	0	0
Misc business credit	1	\$2,500.00	\$2,500.00	50%	0	50	0	0
Detective/guard svcs	1	\$1,000.00	\$1,000.00	0%	100	0	0	0
Admin public health	1	\$1,000.00	\$1,000.00	100%	0	0	0	0
Trucking non-local	1	\$250.00	\$250.00	0%	0	100	0	0
Misc equipment rental	1	\$250.00	\$250.00	50%	50	0	0	0
Reg misc comi sector	1	\$250.00	\$250.00	100%	0	0	0	0
Mfg blankbook/blinder	1	\$250.00	\$250.00	0%	0	100	0	0
Ret stationery	1	\$100.00	\$100.00	100%	0	0	0	0
<b>Other Categories</b>								
Cash experiences	55	\$4,700	\$750	—	—	—	—	—
Unknown	3	\$1,300	\$1,000	—	—	—	—	—
Unfavorable comments	0	\$0	\$0	—	—	—	—	—
Placed for collections with D&B:	0	\$0	\$0	—	—	—	—	—
Other	0	N/A	\$0	—	—	—	—	—
<b>Total in D&amp;B's file</b>	<b>140</b>	<b>\$2,310,050</b>	<b>\$1,000,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
The highest Now Owes on file is \$95,000								
The highest Past Due on file is \$20,000								
There are 140 payment experience(s) in D&B's file for the most recent 24 months, with 77 experience(s) reported during the last three month period.								
<b>Payments Details</b>								
Total (Last 24 Months): 80								
Date	Paying Record	High Credit	Now Owes	Past Due	Settling Terms	Last sale w/T (Mo.)		
07/2020	Ppt	\$20,000	\$0	\$0	N30	6-12 mos		
07/2020	Ppt	\$20,000	\$10,000	\$0	N30	1 mo		
07/2020	Ppt	\$5,000	\$0	\$0	N30	4-5 moe		
07/2020	Ppt	\$5,000	\$0	\$0	N30	4-5 moe		
07/2020	Slow 60	\$5,000	\$0	\$0	N30	6-12 mos		
06/2020	Ppt	\$1,000,000	\$5,000	\$0	N30	1 mo		
06/2020	Ppt	\$100,000	\$0	\$0	N30	4-5 moe		
06/2020	Ppt	\$60,000	\$50,000	\$0	—	1 mo		

Date	Paying Record	High Credit	Now Owes	Past Due	Selling Terms	Last sale w/T (Mo.)
06/2020	Ppt	\$40,000	\$2,500	\$0	—	1 mo
06/2020	Ppt	\$30,000	\$30,000	\$0	—	1 mo
06/2020	Ppt	\$25,000	\$25,000	\$0	—	1 mo
06/2020	Ppt	\$25,000	\$5,000	\$0	—	1 mo
06/2020	Ppt	\$20,000	\$0	\$0	—	2-3 mos
06/2020	Ppt	\$15,000	\$0	\$0	—	1 mo
06/2020	Ppt	\$15,000	\$0	\$0	—	6-12 mos
06/2020	Ppt	\$15,000	\$0	\$0	—	1 mo
06/2020	Ppt	\$15,000	\$0	\$0	—	2-3 mos
06/2020	Ppt	\$10,000	\$750	\$0	N30	1 mo
06/2020	Ppt	\$5,000	\$0	\$0	—	2-3 mos
06/2020	Ppt	\$5,000	\$0	\$0	—	2-3 mos
06/2020	Ppt	\$5,000	\$500	\$0	—	1 mo
06/2020	Ppt	\$5,000	\$2,500	\$0	—	1 mo
06/2020	Ppt	\$1,000	\$500	\$0	—	1 mo
06/2020	Ppt	\$1,000	\$1,000	\$0	—	1 mo
06/2020	Ppt	\$1,000	\$1,000	\$0	—	1 mo
06/2020	Ppt	\$500	\$0	\$0	—	4-5 mos
06/2020	Ppt	\$250	\$250	\$0	—	1 mo
06/2020	Ppt	\$100	\$100	\$0	N30	1 mo
06/2020	Ppt	\$100	\$50	\$0	N30	1 mo
06/2020	Ppt	\$100	\$0	\$0	—	1 mo
06/2020	Ppt	\$100	\$50	\$0	N30	1 mo
06/2020	Ppt-Slow 30	\$250	\$250	\$0	—	1 mo
06/2020	Slow 30	\$55,000	\$0	\$0	N30	2-3 mos
06/2020	Slow 30	\$2,500	\$0	\$0	N30	6-12 mos
06/2020	Slow 30	\$2,500	\$2,500	\$0	—	1 mo
06/2020	Slow 30	\$1,000	\$1,000	\$1,000	—	1 mo
06/2020	Slow 40	\$50,000	\$20,000	\$20,000	N30	2-3 mos
06/2020	Slow 60	\$2,500	\$0	\$0	—	6-12 mos
06/2020	Slow 90+	\$250	\$250	\$250	—	6-12 mos
05/2020	Ppt	\$2,500	\$2,500	\$0	—	1 mo
05/2020	Ppt	\$1,000	\$1,000	\$0	—	1 mo
05/2020	Ppt	\$500	\$500	\$0	—	1 mo
05/2020	Ppt	\$250	\$250	\$0	—	1 mo
05/2020	Ppt	\$100	\$0	\$0	—	4-5 mos
05/2020	Ppt	\$100	\$100	\$0	—	1 mo
05/2020	Ppt	\$100	\$0	\$0	—	4-5 mos

Date	Paying Record	High Credit	Now Owes	Past Due	Settling Terms	Last sale w/ (MO.)
05/2020	Ppt	\$100	\$0	\$0	-	6-12 mos
05/2020	Ppt	\$100	\$100	\$0	-	1 mo
05/2020	Ppt-Slow 30	\$500	\$0	\$0	-	2-3 mos
05/2020	(050)	\$250	\$0	\$0	Cash account	2-3 mos
05/2020	(051)	\$100	-	-	Cash account	1 mo
05/2020	(052)	\$100	\$0	\$0	Cash account	1 mo
05/2020	(053)	\$100	\$0	\$0	Cash account	4-5 mos
05/2020	(054)	\$50	\$0	\$0	Cash account	6-12 mos
05/2020	(055)	\$50	\$0	\$0	Cash account	1 mo
05/2020	(056)	-	\$0	\$0	Cash account	1 mo
05/2020	(057)	-	\$0	\$0	Cash account	2-3 mos
05/2020	(058)	-	\$0	\$0	Cash account	6-12 mos
04/2020	(059)	\$100	-	-	Cash account	1 mo
04/2020	(060)	\$100	-	-	Cash account	1 mo
04/2020	(061)	\$100	-	-	Cash account	1 mo
04/2020	(062)	\$100	-	-	Cash account	1 mo
04/2020	(063)	\$100	-	-	Cash account	1 mo
04/2020	(064)	\$100	-	-	Cash account	1 mo
04/2020	(065)	\$50	-	-	Cash account	1 mo
04/2020	(066)	\$50	-	-	Cash account	1 mo
04/2020	(067)	\$50	-	-	Cash account	1 mo
03/2020	Ppt	\$15,000	\$7,500	\$0	-	1 mo
03/2020	Ppt	\$2,500	\$0	\$0	Regular terms	6-12 mos
02/2020	Ppt-Slow 60	\$2,500	\$0	\$0	-	1 mo
02/2020	(071)	\$100	-	-	Cash account	1 mo
02/2020	(072)	\$50	-	-	Cash account	1 mo
01/2020	Ppt	\$2,500	-	-	-	1 mo
01/2020	(074)	\$50	-	-	Cash account	1 mo
10/2019	Slow 60	\$250	\$250	\$250	-	-
10/2019	(076)	-	-	-	Cash account	6-12 mos
06/2019	Ppt	\$1,000	-	-	-	1 mo
02/2019	Ppt	\$2,500	-	-	-	1 mo
06/2018	(079)	-	-	-	Sales COD	1 mo
06/2018	(080)	-	-	-	Sales COD	1 mo

Payments Detail Key: ■ 30 or more days beyond terms

Accounts are sometimes placed for collection even though the existence or amount of the debt is disputed.

Payment experiences reflect how bills are met in relation to the terms granted. In some instances payment beyond terms can be the result of disputes over merchandise, skipped invoices etc.

Each experience shown is from a separate supplier. Updated trade experiences replace those previously reported.

## Banking and Finance


### Statement Update

#### Key Business Ratios from D&B



• [This Company](#)

#### Key Financial Comparisons

	2003(\$)	2004(\$)	2005(\$)
<b>This Company's Operating Results Year Over Year</b>			
NETSALES	NA	NA	23,144,326.00
GROSSPROFIT	NA	NA	NA
NETPROFITAFTERTAX	NA	NA	NA
DIVIDENDS/WITHDRAWALS	NA	NA	NA
WORKINGCAPITAL	NA	NA	6,357,903.00
<b>This Company's Assets Year Over Year</b>			
CASH	NA	NA	6,691,304.00
ACCOUNTSRECEIVABLE	NA	NA	3,318,605.00
NOTESRECEIVABLE	NA	NA	NA
INVENTORY	NA	NA	NA
OTHERCURRENTASSETS	NA	NA	1,908,366.00
TOTALCURRENTASSETS	NA	NA	12,118,275.00
FIXEDASSETS	NA	NA	32,726,002.00
OTHERNON-CURRENTASSETS	NA	NA	13,489,950.00
TOTALASSETS	NA	NA	58,334,227.00
<b>This Company's Liabilities Year Over Year</b>			
ACCOUNTSPAYABLE	NA	NA	1,473,486.00
BANKLOAN	NA	NA	NA
NOTESPAYABLE	NA	NA	NA
OTHERCURRENTLIABILITIES	NA	NA	4,286,886.00
TOTALCURRENTLIABILITIES	NA	NA	5,760,372.00
OTHERLONGTERMLIABILITIES	NA	NA	26,654,734.00
DEFERREDCREDIT	NA	NA	NA
NETWORTH	NA	NA	25,919,121.00
TOTALOFLIABILITIESANDNETWORTH	NA	NA	58,334,227.00
 We currently do not have any recent financial statements on file for your business. Submitting financial statements can help improve your D&B scores. To submit a financial statement, please call customer service at 800-333-0505.			
<b>Key Business Ratios</b> FISCAL 2005-12-31 (Industry Median is based on this number of firms: 14 )			



	This Company	Industry Median	Industry Quartile
<b>Solvency</b>			
Quick Ratio	1.8	1.2	2
Current Ratio	2.1	1.9	2
Current Liabilities to Net Worth	22.2	56.8	4
Current Liabilities to Inventory	NA	582.3	NA
Total Current	125.1	216.0	1
Fixed Assets to Net Worth	126.3	30.5	1
<b>Efficiency</b>			
Collection Period	52.3	64.1	1
Inventory Turn Over	NA	13.4	NA
Sales to NWC	3.6	5.2	3
Acct Pay to Sales	6.4	4.6	1
<b>Profitability</b>			
Return on Sales	NA	8.8	NA
Return on Assets	NA	1.9	NA
Return on NetWorth	NA	21.1	NA

## Public Filings

### Summary

The following data includes both open and closed filings found in D&B's database on this company.

Record Type	# of Records	Most Recent Filing Date
Bankruptcy Proceedings	0	-
Judgments	0	-
Liens	1	10/25/17
Suits	0	-
UCCs	4	12/13/18

The following Public Filing data is for information purposes only and is not the official record. Certified copies can only be obtained from the official source.

### Judgments

We currently don't have enough data to display this section

### Liens

A lien holder can file the same lien in more than one filing location. The appearance of multiple liens filed by the same lien holder against a debtor may be indicative of such an occurrence..

**Amount:** 103  
**Status:** Released  
**CASE NO.** 1710250083  
**Type State:** State Tax

<b>Filed By:</b>	CA EMPLOYMENT DEVELOPMENT DEPARTMENT
<b>Against:</b>	MOSS-ADAMS, LLP, AND OTHERS
<b>Where Filed:</b>	SACRAMENTO COUNTY RECORDERS OFFICE, SACRAMENTO, CA.
<b>Date Status Attained:</b>	12/28/17
<b>Date Filed:</b>	10/25/17
<b>Latest Info Received:</b>	02/05/18

**Suits**

We currently don't have enough data to display this section

**UCC Filings**

<b>Collateral:</b>	Inventory including proceeds and products - Assets including proceeds and products - Account(s) including proceeds and products - General Intangibles(s) including proceeds and products - and OTHERS
<b>Type:</b>	Original
<b>Sec.Party:</b>	JPMORGAN CHASE BANK, N.A., SEATTLE, WA
<b>Debtor:</b>	MOSS ADAMS LLP
<b>Filing No.:</b>	201632154899
<b>Filed With:</b>	SECRETARY OF STATE/UCC DIVISION, OLYMPIA, WA
<b>Date Filed:</b>	11/16/16
<b>Latest Info Received:</b>	11/22/16

<b>Collateral:</b>	Leased Inventory and proceeds
<b>Type:</b>	Original
<b>Sec.Party:</b>	CISCO SYSTEMS CAPITAL CORPORATION, SAN JOSE, CA
<b>Debtor:</b>	MOSS ADAMS LLP
<b>Filing No.:</b>	201508605821
<b>Filed With:</b>	SECRETARY OF STATE/UCC DIVISION, OLYMPIA, WA
<b>Date Filed:</b>	03/27/15
<b>Latest Info Received:</b>	04/07/15

<b>Collateral:</b>	Equipment and proceeds
<b>Type:</b>	Original
<b>Sec.Party:</b>	ARROW CAPITAL SOLUTIONS, INC., CENTENNIAL, CO
<b>Debtor:</b>	MOSS ADAMS LLP
<b>Filing No.:</b>	201834756044
<b>Filed With:</b>	SECRETARY OF STATE/UCC DIVISION, OLYMPIA, WA
<b>Date Filed:</b>	12/13/18
<b>Latest Info Received:</b>	12/24/18

<b>Collateral:</b>	Leased Business machinery/equipment including proceeds and products
<b>Type:</b>	Original
<b>Sec.Party:</b>	IKON FINANCIAL SVCS, MACON, GA
<b>Debtor:</b>	MOSS ADAMS LLP
<b>Filing No.:</b>	2017-010162-1
<b>Filed With:</b>	SECRETARY OF STATE/UCC DIVISION, ANCHORAGE, AK
<b>Date Filed:</b>	05/31/17
<b>Latest Info Received:</b>	06/02/17

The public record items contained herein may have been paid, terminated, vacated or released prior to

today's date.

### Government Activity

#### Summary

**Borrower (Dir/Guar):** NO  
**Administrative Debt:** NO  
**Contractor:** YES  
**Grantee:** NO  
**Party excluded from federal program(s):** NO  
**Possible Candidate:**  
**Labor Surplus Area:** N/A  
**Small Business:** N/A  
**8(A) Firm:** N/A

The public record items contained herein may have been paid, terminated, vacated, or released prior to today's date

The public record items contained herein may have been paid, terminated, vacated or released prior to today's date.

### Special Events

12/28/2017

**MERGER/ACQUISITION:**

According to published reports on September 4, 2017, Moss Adams LLP, DUNS 075734889, (Seattle, WA) and Rona Consulting Group, DUNS 961904047, (Mercer Island, WA) announced that they agreed to combine, effective September 1, 2017.

**ANNOUNCED MERGER/ACQUISITION:**

According to published reports on March 13, 2017, Moss Adams LLP, DUNS 075734889, (Seattle, WA), and Hein & Associates LLP, DUNS 021697024, (Denver, CO), announced that they signed a letter of intent to combine. Following the completion of standard due diligence, the agreement is expected to be effective Nov. 1, 2017.

### Corporate Linkage

**Parent**

Company Name	DUNS #	City, State
MOSS ADAMS LLP	07-573-4889	SEATTLE, WASHINGTON

**Headquarters (US)**

Company Name	DUNS #	City, State
MOSS ADAMS LLP	07-573-4889	SEATTLE, WASHINGTON

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## 3.2 Subcontractor Information

*3.2.1 Subcontractors are defined as a third party, not directly employed by the contractor, who shall provide services identified in this RFP. This does not include third parties who provide support or incidental services to the contractor.*

*Does this proposal include the use of subcontractors?*

Yes

No

***Moss Adams will not utilize subcontractors on this engagement.***

## 3.3 Business References

*3.3.1 Vendors shall provide a minimum of three (3) business references for the last 5 years for:*

*3.3.1.1 Generally accepted governmental audit experience.*

*3.3.1.2 Government Finance Officers Associates (GFOA) certificate awarded for audits performed.*

*Hear for yourself the unique experience our clients have in working with our firm. We're confident they'll share stories of how we make their lives easier, help them identify and take advantage of rising opportunities, and guide them to increased prosperity. Note that all the references below have consistently received the GFOA award for excellence in financial reporting during our time serving as their independent auditors.*

<b>NEW BRAUNFELS UTILITIES</b>	<i>Kimberly Huffman, Accounting Manager</i>	<i>(830) 629-8430</i>
<b>PUBLIC UTILITY DISTRICT NO. 1 OF BENTON COUNTY</b>	<i>Kent Zirker, Manager of Accounting</i>	<i>(509) 582-1279</i>
<b>TUALATIN VALLEY WATER DISTRICT</b>	<i>Paul Matthews, Chief Financial Officer</i>	<i>(503) 848-3017</i>

*3.3.2 Vendors shall submit Attachment E, Reference Questionnaire to their business references.*

*The Attachment E, Reference Questionnaire has been submitted to each of the business references listed above.*

*3.3.3 It is the vendor's responsibility to ensure that completed forms are received by the Purchasing Division on or before the deadline as specified in Section 7, RFP Timeline for inclusion in the evaluation process. Reference Questionnaires not received, or not complete, may adversely affect the vendor's score in the evaluation process.*

*We understand it's our responsibility to make sure the completed forms are received by the Purchasing Division on or before the deadline as specified in Section 7, RFP Timeline for inclusion in the evaluation process.*

*3.3.4 The State reserves the right to contact and verify any and all references listed regarding the quality and degree of satisfaction for such performance.*

*We understand the State reserves the right to contact and verify any and all references listed regarding the quality and degree of satisfaction for such performance.*

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## 3.4 Vendor Staff Resumes

*A resume shall be completed for each proposed key personnel responsible for performance under any contract resulting from this RFP per Attachment F, Proposed Staff Resume.*

***Resumes for Key Personnel are attached on page 29 and in Section VII on page 104.***



# Section VII: Attachment F – Proposed Staff Resumes



**PROPOSED STAFF RESUME FOR RFP 69CRC-S1448**

*A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.*

<b>Company Name Submitting Proposal:</b>	<b>Moss Adams LLP</b>
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*Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.*

<b>Contractor:</b>	<input checked="" type="checkbox"/>	<b>Subcontractor:</b>	<input type="checkbox"/>
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*The following information requested pertains to the individual being proposed for this project.*

<b>Name:</b>	<b>Julie Desimone</b>	<b>Key Personnel: (Yes/No)</b>	<b>Yes</b>
<b>Individual's Title</b>	<b>Assurance Partner</b>		
<b># of Years in Classification:</b>	<b>11</b>	<b># of Years with Firm:</b>	<b>21</b>

**BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE**

*Information should include a brief summary of the proposed individual's professional experience.*

Julie is the industry group leader for Energy and the leader of the Power, Utilities and Renewable Energy Practice and has been providing auditing, accounting, and consulting services for over 20 years. She serves clients in the energy, utility, and renewable energy industry. Some of her specific areas of focus include industry analysis, advanced utility accounting, contracting, internal control evaluation, litigation support, and relationship management.

Julie currently participates in the firm's recruiting program and has served on the firm's executive committee and assurance services committee. In addition, she has worked on projects with both the Financial Standards Accounting Board and the Governmental Accounting Standards Board and is a regular speaker on technical, operational and industry related issues.

**RELEVANT EXPERIENCE**

*Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.*

Julie has been performing audit services in the energy and utilities industry for the past 21 years, and specifically as a partner for the past 11 years.

**EDUCATION**

*Information required should include: institution name, city, state, degree and/or Achievement and date completed/received.*

Washington State University, Pullman, Washington, BS, Accounting, June 2020

**CERTIFICATIONS**

*Information required should include: type of certification and date completed/received.*

Certified Public Accountant, Oregon, License Number 11192, October 3, 2005  
 Certified Public Accountant, Alaska, License Number CPA12208, August 10, 2008  
 Certified Public Accountant, Washington, License Number 23395, February 25, 2002  
 Oregon Municipal Auditor, License Number 1436

**REFERENCES**

*A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.*



**Reference 1**

Aileen Ma, CFO  
Southern California Public Power Authority  
Phone Number - (626) 779-6642  
Fax Number – Not available  
[ama@scppa.org](mailto:ama@scppa.org)

**Reference 2**

Deborah Hart, CFO  
Eugene Water & Electric Board  
Phone Number – (541) 685-7695  
Fax Number – Not available  
[Deborah.Hart@EWEB.ORG](mailto:Deborah.Hart@EWEB.ORG)

**Reference 3**

Paul Matthews, CFO  
Tualatin Valley Water District  
Phone Number – 503-848-3017  
Fax Number – 503-356-3117  
[paul.matthews@tvwd.org](mailto:paul.matthews@tvwd.org)

**PROPOSED STAFF RESUME FOR RFP 69CRC-S1448**

*A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.*

<b>Company Name Submitting Proposal:</b>	<b>Moss Adams LLP</b>
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*Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.*

<b>Contractor:</b>	<input checked="" type="checkbox"/>	<b>Subcontractor:</b>	<input type="checkbox"/>
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*The following information requested pertains to the individual being proposed for this project.*

<b>Name:</b>	<b>Keith Simovic</b>	<b>Key Personnel: (Yes/No)</b>	<b>Yes</b>
<b>Individual's Title</b>	<b>Assurance Senior Manager</b>		
<b># of Years in Classification:</b>	<b>6</b>	<b># of Years with Firm:</b>	<b>13</b>

**BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE**

*Information should include a brief summary of the proposed individual's professional experience.*

Keith has practiced public accounting for over 13 years and provides assurance services to clients in the utility industries and local governments. He has significant experience in advanced accounting topics including capital project cost accounting, governmental pension accounting, power purchase agreements and derivative accounting. Keith also has a strong track record of evaluating internal controls and providing insightful recommendations to help his clients improve, grow and thrive. He's a regular presenter for the Oregon Government Finance Officers Association, American Public Power Association, Western Energy Institute and Northwest Public Power Association on subjects including internal controls, fraud and budgeting.

**RELEVANT EXPERIENCE**

*Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.*

Entity Name: New Braunfels Utilities

Entity Location: New Braunfels, TX

Details of the Project: Moss Adams LLP serves as the independent financial statement auditor

Position / Title held during the project: Served as Senior Manager and the Engagement Reviewer on the audit engagement

Timeframe: February 2020 to current

Entity Name: Benton PUD

Entity Location: Kennewick, WA

Details of the Project: Moss Adams LLP serves as the independent financial statement auditor and has performed other attestation and consulting projects over the course of the contract, as requested

Position / Title held during the project: Served as Senior Manager and the Engagement Reviewer on the audit engagement and other attestation engagements

Timeframe: December 2013 to current

Entity Name: Tualatin Valley Water District

Entity Location: Beaverton, OR

Details of the Project: Moss Adams LLP serves as the independent financial statement auditor and has performed other consulting projects over the course of the contract, as requested

Position / Title held during the project: Served as Senior Manager on the audit engagement

Timeframe: June 2013 to current

**EDUCATION**

*Information required should include: institution name, city, state, degree and/or Achievement and date completed/received.*

Oregon State University, Corvallis, Oregon, BS, accounting, 2007

**CERTIFICATIONS**

*Information required should include: type of certification and date completed/received.*

Certified Public Accountant, Oregon, License Number 12499, September 1, 2009

**REFERENCES**

*A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.*

**Reference 1**

Kimberly Huffman, Accounting Manager  
New Braunfels Utilities  
Phone Number - 830-629-8430  
Fax Number – Not available  
[khuffman@nbutexas.com](mailto:khuffman@nbutexas.com)

**Reference 2**

Kent Zirker, Manager of Accounting  
Benton PUD  
Phone Number - 509-582-1279  
Fax Number – Not available  
[zirkerk@bentonpud.org](mailto:zirkerk@bentonpud.org)

**Reference 3**

Paul Matthews, CFO  
Tualatin Valley Water District  
Phone Number – 503-848-3017  
Fax Number – 503-356-3117  
[paul.matthews@tvwd.org](mailto:paul.matthews@tvwd.org)

**PROPOSED STAFF RESUME FOR RFP 69CRC-S1448**

*A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.*

<b>Company Name Submitting Proposal:</b>	<b>Moss Adams LLP</b>
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*Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.*

<b>Contractor:</b>	<input checked="" type="checkbox"/>	<b>Subcontractor:</b>	<input type="checkbox"/>
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*The following information requested pertains to the individual being proposed for this project.*

<b>Name:</b>	<b>Leila Annen</b>	<b>Key Personnel: (Yes/No)</b>	<b>Yes</b>
<b>Individual's Title</b>	<b>Consulting Senior Manager</b>		
<b># of Years in Classification:</b>	<b>2</b>	<b># of Years with Firm:</b>	<b>4</b>

**BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE**

*Information should include a brief summary of the proposed individual's professional experience.*

Leila has more than 15 years of combined experience in compliance, consulting, and assurance. She partners with stakeholders to address technology and compliance risks through the effective design, implementation, and operation of processes and internal controls, as well as helps companies identify opportunities for improvement of policies, procedures, and systems. Leila has extensive experience in managing and overseeing IT and business process audits, consulting on system implementations, conducting IT risk assessments, and evaluating internal controls in support of regulatory compliance. She is a primary engagement leader on public sector and governmental audits for the Oregon region at Moss Adams.

**RELEVANT EXPERIENCE**

*Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.*

Entity Name: Multnomah County

Entity Location: Portland, OR

Details of the Project: Moss Adams LLP serves as the independent financial statement auditor

Position held: Senior Manager and Engagement Reviewer over IT internal controls audit supporting the overall financial statement audit engagement

Timeframe: April 2017 to present

Entity Name: Port of Portland

Entity Location: Portland, OR

Details of the Project: Moss Adams LLP serves as the independent financial statement auditor

Position held: Senior Manager and Engagement Reviewer over IT internal controls audit supporting the overall financial statement audit engagement

Timeframe: April 2018 to present

Entity Name: City of Portland

Entity Location: Portland, OR

Details of the Project: Moss Adams LLP serves as the independent financial statement auditor

Position held: Senior Manager and Engagement Reviewer over IT internal controls audit supporting the overall financial statement audit engagement

Timeframe: April 2017 to present

Entity Name: Clackamas County  
 Entity Location: Clackamas, OR  
 Details of the Project: Moss Adams LLP serves as the independent financial statement auditor  
 Position held: Senior Manager and Engagement Reviewer over IT internal controls audit supporting the overall financial statement audit engagement  
 Timeframe: April 2017 to present

Entity Name: City of Idaho Falls  
 Entity Location: Idaho Falls, ID  
 Details of the Project: Moss Adams LLP serves as the independent financial statement auditor  
 Position held: Senior Manager and Engagement Reviewer over IT internal controls audit supporting the overall financial statement audit engagement  
 Timeframe: December 2018 to present

Entity Name: Metro  
 Entity Location: Portland, OR  
 Details of the Project: Moss Adams LLP serves as the independent financial statement auditor  
 Position held: Senior Manager and Engagement Reviewer over IT internal controls audit supporting the overall financial statement audit engagement  
 Timeframe: April 2017 to present

### EDUCATION

*Information required should include: institution name, city, state, degree and/or Achievement and date completed/received.*

Idaho State University, Pocatello, Idaho, BBA, accounting and computer information systems, June 2005

### CERTIFICATIONS

*Information required should include: type of certification and date completed/received.*

Certified Public Accountant, Oregon, License Number 12335, April 1, 2009

### REFERENCES

*A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.*

#### **Reference 1**

Tracey Massey, Chief Information Officer  
 Multnomah County  
 503-988-6434  
 Fax Number – Not available  
[tracey.massey@multco.us](mailto:tracey.massey@multco.us)

#### **Reference 2**

Kristin Thill, Business Systems IT Manager  
 Port of Portland  
 503-415-6314  
 Fax Number – Not available  
[kristin.thill@portofportland.com](mailto:kristin.thill@portofportland.com)

#### **Reference 3**

*Additional references can be provided, if needed*

**PROPOSED STAFF RESUME FOR RFP 69CRC-S1448**

*A resume must be completed for all proposed prime contractor staff and proposed subcontractor staff.*

<b>Company Name Submitting Proposal:</b>	<b>Moss Adams LLP</b>
--	-----------------------

*Check the appropriate box if the proposed individual is prime contractor staff or subcontractor staff.*

<b>Contractor:</b>	<input checked="" type="checkbox"/>	<b>Subcontractor:</b>	<input type="checkbox"/>
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*The following information requested pertains to the individual being proposed for this project.*

<b>Name:</b>	<b>Laurel Stevens</b>	<b>Key Personnel: (Yes/No)</b>	<b>Yes</b>
<b>Individual's Title</b>	<b>Assurance Manager</b>		
<b># of Years in Classification:</b>	<b>1</b>	<b># of Years with Firm:</b>	<b>5</b>

**BRIEF SUMMARY OF PROFESSIONAL EXPERIENCE**

*Information should include a brief summary of the proposed individual's professional experience.*

Laurel has practiced in public accounting for over 5 years and provides assurance services to clients in the utility industry. Her experience includes governmental pension accounting, other post-employment benefit accounting, state minimum requirements, and internal control evaluation. She'll serve as your audit engagement manager.

**RELEVANT EXPERIENCE**

*Information required should include: timeframe, company name, company location, position title held during the term of the contract/project and details of contract/project.*

Entity Name: New Braunfels Utilities  
 Entity Location: New Braunfels, TX  
 Details of the Project: Moss Adams LLP serves as the independent financial statement auditor  
 Position / Title held during the project: Served as the Manager on the audit engagement  
 Timeframe: February 2020 to current

Entity Name: Oak Lodge Water Services District  
 Entity Location: Oak Grove, OR  
 Details of the Project: Moss Adams LLP serves as the independent financial statement auditor  
 Position / Title held during the project: Served as the Manager on the audit engagement  
 Timeframe: July 2019 to current

Entity Name: Tualatin Valley Water District  
 Entity Location: Beaverton, OR  
 Details of the Project: Moss Adams LLP serves as the independent financial statement auditor and has performed other consulting projects over the course of the contract, as requested  
 Position / Title held during the project: Served as both the Senior and Manager on the audit engagement  
 Timeframe: June 2018 to current

**EDUCATION**

*Information required should include: institution name, city, state, degree and/or Achievement and date completed/received.*

University of Idaho, Moscow, Idaho, BS, accounting and finance, 2015

**CERTIFICATIONS**

*Information required should include: type of certification and date completed/received.*

Certified Public Accountant, Oregon, License Number 15164, January 18, 2018

**REFERENCES**

*A minimum of three (3) references are required, including name, title, organization, phone number, fax number and email address.*

**Reference 1**

Kimberly Huffman, Accounting Manager  
New Braunfels Utilities  
Phone Number - 830-629-8430  
Fax Number – Not available  
[khuffman@nbutexas.com](mailto:khuffman@nbutexas.com)

**Reference 2**

Gail Stevens, Finance Director  
Oak Lodge Water Services District  
Phone Number – 503-353-4203  
Fax Number – Not available  
[gail@olwsd.org](mailto:gail@olwsd.org)

**Reference 3**

Paul Matthews, CFO  
Tualatin Valley Water District  
Phone Number – 503-848-3017  
Fax Number – 503-356-3117  
[paul.matthews@tvwd.org](mailto:paul.matthews@tvwd.org)



# Section VIII: Other --- Informational Material





*Heather Moon  
Purchasing Officer II*

*State of Nevada, Purchasing Division  
515 E. Musser Street  
Suite 300  
Carson City, NV 89701*

*Dear Ms. Moon and the Purchasing Division:*

*Thank you for the opportunity to present our proposal to the Colorado River Commission (Commission) for professional auditing services in response to your request for proposal (RFP) No. 69CRC-S1448. Our firm is highly qualified and has vast experience serving utility agencies similar to the Commission. Our firm and proposed audit team are properly licensed to perform such audits in Nevada, and we're committed to performing all of the outlined work within the time periods established by the Commission. As a recap of our proposal, we believe the following identifies us as the best choice to serve the Commission:*

- Experience with utilities. With over 300 utility and government clients firmwide, we already understand the complexities of utilities and governmental entities. We understand the challenges organizations like the Commission face. Our dedicated focus and involvement in the utility industry means we understand the issues unique to the Commission.*
- National expertise. We've chosen a blended team of experienced professionals to serve the Commission. The team structure will give you the most value for fees and the support of our best resources, experienced in working with clients like you. It also means you'll receive an additional layer of expertise and guidance from our firm's foremost national leaders. Together, our team members represent considerable knowledge and look forward to sharing actionable and meaningful insight with Commission leadership.*
- Specialized service offerings. Moss Adams provides a full range of assurance, tax, consulting, and wealth management services to a significant number of clients that are similar to the Commission, and we'll leverage all aspects of this experience to add value to your organization.*
- Solid relationships. The Commission needs a team dedicated to working closely with the management as a trusted resource—a team that's more than a once-a-year service provider. That's why during the audit and throughout the year, we'll solicit and encourage communication to facilitate a smooth process, and keep management apprised of new accounting pronouncements and industry-related challenges and opportunities.*
- National recognition. Moss Adams is a nationally recognized firm and one of the 15 largest accounting and consulting firms in the United States. We serve a significant number of utilities, which gives us a presence in the capital and bond markets.*

*You'll find that Moss Adams offers an exceptional combination of experience and resources to not only meet your needs, but also add value to the Commission at a competitive price. We bring a rare blend of inspiration and technical excellence to help our clients discover and claim the future. Our focus on helping you recognize and take advantage of rising opportunities is what sets us apart from other firms.*

*We commit to making the Commission a long-term and extremely satisfied client of Moss Adams. Our personal promise to you is to be sure you receive the best service Moss Adams is capable of providing. We're enthusiastic about the opportunity to serve you, and appreciate your consideration of our firm.*

Sincerely,

A handwritten signature in black ink, appearing to read "Keith Simovic". The signature is fluid and cursive, with a long horizontal stroke at the end.

**Keith Simovic, CPA**  
**Senior Manager**  
**(503) 478-2284**  
**[keith.simovic@mossadams.com](mailto:keith.simovic@mossadams.com)**

**ATTACHMENT BB - INSURANCE SCHEDULE FOR RFP 69CRC-S1448**

**INSURANCE REQUIREMENTS:**

Contractor and subcontractors shall procure and maintain until all of their obligations have been discharged, including any warranty periods under this Contract are satisfied, insurance against claims for injury to persons or damage to property which may arise from or in connection with the performance of the work hereunder by the Contractor, his agents, representatives, employees or subcontractors.

The insurance requirements herein are minimum requirements for this Contract and in no way limit the indemnity covenants contained in this Contract. The State in no way warrants that the minimum limits contained herein are sufficient to protect the Contractor from liabilities that might arise out of the performance of the work under this contract by the Contractor, his agents, representatives, employees or subcontractors and Contractor is free to purchase additional insurance as may be determined necessary.

A. **MINIMUM SCOPE AND LIMITS OF INSURANCE:** Contractor shall provide coverage with limits of liability not less than those stated below. An excess liability policy or umbrella liability policy may be used to meet the minimum liability requirements provided that the coverage is written on a "following form" basis.

**1. Commercial General Liability – Occurrence Form**

Policy shall include bodily injury, property damage and broad form contractual liability coverage.

- General Aggregate \$2,000,000
- Products – Completed Operations Aggregate \$1,000,000
- Personal and Advertising Injury \$1,000,000
- Each Occurrence \$1,000,000

a. The policy shall be endorsed to include the following additional insured language: "The State of Nevada shall be named as an additional insured with respect to liability arising out of the activities performed by, or on behalf of the Contractor".

**2. Automobile Liability**

Bodily Injury and Property Damage for any owned, hired, and non-owned vehicles used in the performance of this Contract.

Combined Single Limit (CSL) \$1,000,000

a. The policy shall be endorsed to include the following additional insured language: "The State of Nevada shall be named as an additional insured with respect to liability arising out of the activities performed by, or on behalf of the Contractor, including automobiles owned, leased, hired or borrowed by the Contractor".

**3. Worker's Compensation and Employers' Liability**

Workers' Compensation Statutory

Employers' Liability

- Each Accident \$100,000
- Disease – Each Employee \$100,000
- Disease – Policy Limit \$500,000

a. Policy shall contain a waiver of subrogation against the State of Nevada.

b. This requirement shall not apply when a contractor or subcontractor is exempt under N.R.S., AND when such contractor or subcontractor executes the appropriate sole proprietor waiver form.

**4. Professional Liability (Errors and Omissions Liability)**

The policy shall cover professional misconduct or lack of ordinary skill for those positions defined in the Scope of Services of this contract.

Each Claim \$1,000,000  
Annual Aggregate \$2,000,000

- a. In the event that the professional liability insurance required by this Contract is written on a claims-made basis, Contractor warrants that any retroactive date under the policy shall precede the effective date of this Contract; and that either continuous coverage will be maintained or an extended discovery period will be exercised for a period of two (2) years beginning at the time work under this Contract is completed.
- B. **ADDITIONAL INSURANCE REQUIREMENTS:** The policies shall include, or be endorsed to include, the following provisions:
1. On insurance policies where the State of Nevada, Colorado River Commission is named as an additional insured, the State of Nevada shall be an additional insured to the full limits of liability purchased by the Contractor even if those limits of liability are in excess of those required by this Contract.
  2. The Contractor's insurance coverage shall be primary insurance and non-contributory with respect to all other available sources.
- C. **NOTICE OF CANCELLATION:** Contractor shall for each insurance policy required by the insurance provisions of this Contract shall not be suspended, voided or canceled except after providing thirty (30) days prior written notice been given to the State, except when cancellation is for non-payment of premium, then ten (10) days prior notice may be given. Such notice shall be sent directly to **Colorado River Commission, Attn: Gina Goodman, 555 E. Washington Ave., Suite 3100, Las Vegas, NV 89101**. Should contractor fail to provide State timely notice, contractor will be considered in breach and subject to cure provisions set forth within this contract.
- D. **ACCEPTABILITY OF INSURERS:** Insurance is to be placed with insurers duly licensed or authorized to do business in the state of Nevada and with an "A.M. Best" rating of not less than A-VII. The State in no way warrants that the above-required minimum insurer rating is sufficient to protect the Contractor from potential insurer insolvency.
- E. **VERIFICATION OF COVERAGE:** Contractor shall furnish the State with certificates of insurance (ACORD form or equivalent approved by the State) as required by this Contract. The certificates for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf.
- All certificates and any required endorsements are to be received and approved by the State before work commences. Each insurance policy required by this Contract must be in effect at or prior to commencement of work under this Contract and remain in effect for the duration of the project. Failure to maintain the insurance policies as required by this Contract or to provide evidence of renewal is a material breach of contract.
- All certificates required by this Contract shall be sent directly to **Colorado River Commission, Attn: Gina Goodman, 555 E. Washington Ave., Suite 3100, Las Vegas, NV 89101**. The State project/contract number and project description shall be noted on the certificate of insurance. The State reserves the right to require complete, certified copies of all insurance policies required by this Contract at any time.
- F. **SUBCONTRACTORS:** Contractors' certificate(s) shall include all subcontractors as additional insureds under its policies or Contractor shall furnish to the State separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be subject to the minimum requirements identified above.

G. **APPROVAL:** Any modification or variation from the insurance requirements in this Contract shall be made by the Risk Management Division or the Attorney General's Office, whose decision shall be final. Such action will not require a formal Contract amendment, but may be made by administrative action.

*Kelli Sims*                      3/26/21                      Senior Manager  
Independent Contractor's Signature                      Date                      Independent's Contractor's Title

\_\_\_\_\_  
Signature- State of Nevada                      Date                      Title



**STATE OF NEVADA**  
**DEPARTMENT OF ADMINISTRATION**  
***Purchasing Division***

515 East Musser Street, Suite 300 | Carson City, NV 89701  
Phone: 775-684-0170 | Fax: 775-684-0188

**Request for Proposal: 69CRC-S1448**

For

**PROFESSIONAL AUDITING SERVICES**

Release Date: 1/15/2021

Deadline for Submission and Opening Date and Time: 2/16/2021 @ 2:00 PM

***Refer to Section 7, RFP Timeline for the complete RFP/ schedule***

For additional information, please contact:

Heather Moon, Purchasing Officer II

State of Nevada, Purchasing Division

515 E. Musser Street, Suite 300

Carson City, NV 89701

Phone: 775-684-0179

Email address: [hmoon@admin.nv.gov](mailto:hmoon@admin.nv.gov)

(TTY for Deaf and Hard of Hearing: 1-800-326-6868

Ask the relay agent to dial: 1-775-684-0179/V.)

***Refer to Section 8 for instructions on submitting proposals***

## VENDOR INFORMATION SHEET FOR RFP 69CRC-S1448

**Vendor Shall:**

- A) Provide all requested information in the space provided next to each numbered question. The information provided in Sections V1 through V3 shall be used for development of the contract;
- B) Type or print responses; and
- C) Include this Vendor Information Sheet in Section III of the Technical Proposal.

V1	<b>Company Name</b>

	<b>Company Address</b>	
V2	Street Address:	
	City, State, Zip Code:	

	<b>Telephone Numbers</b>			
		<b>Area Code</b>	<b>Number</b>	<b>Extension</b>
V3	Telephone:			
	Fax:			
	Toll Free:			

	<b>Contact Person for Questions / Contract Negotiations, including address if different than above</b>	
V4	Name:	
	Title:	
	Address:	
	Email Address:	
	Telephone Number:	
	Fax:	

	<b>Name of Individual Authorized to Bind the Organization</b>	
V5	Name:	
	Title:	

	<b>Signature (Individual shall be legally authorized to bind the vendor per NRS 333.337)</b>	
V6	Signature:	Date:

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**Prospective vendors are advised to review Nevada’s ethical standards requirements, including but not limited to NRS 281A, NRS 333.800, and NAC 333.155.**

**All applicable Nevada Revised Statutes (NRS) and Nevada Administrative Code (NAC) documentation can be found at: [www.leg.state.nv.us/law1.cfm](http://www.leg.state.nv.us/law1.cfm).**

## 1. PROJECT OVERVIEW

The State Purchasing Division, on behalf of the Colorado River Commission herein after referred to as “Commission” of Nevada, is requesting proposals from qualified firms of certified public accountants to audit the financial statements of the Commission and a review of the Commission’s internal controls as requested by the Nevada State Controller for the fiscal year ending June 30, 2021, with the option of auditing its financial statements for each of the subsequent three fiscal years. Objectives include an independent audit opinion on the financial statements of the Commission and report on internal controls pursuant to the State Controller’s guidelines. These audits are to be performed in accordance with generally accepted auditing standards and the standards for financial audits set forth in the U.S. General Accounting Office’s (GAO) *Government Auditing Standards* (1994).

The State Purchasing Division will administer contract(s) resulting from this RFP. The resulting contract(s) will be for an initial contract term of two (2) years, anticipated to begin July 1, 2021, subject to Board of Examiners approval, with an option to renew for two (2) additional years, if agreed upon by both parties and in the best interests of the State.

### 1.1 AGENCY BACKGROUND

- 1.1.1 The Commission is a special purpose agency of the State of Nevada providing water resource management related to the Colorado River and electric utility service (including hydropower) to governmental and a limited number of end users in the Las Vegas area. The Commission’s fiscal year begins on July 1 and ends on June 30.
- 1.1.2 The Commission has a total payroll of approximately \$3,000,000.00 covering approximately 40 employees.
- 1.1.3 The Commission is organized into four (4) departments and operates from three (3) locations in Las Vegas. The accounting and financial reporting functions of the Commission are centralized and located at the State of Nevada, Grant Sawyer Building, 555 East Washington Avenue, Las Vegas, NV.
- 1.1.4 Detailed information on the government and its finances, including past Financial Statements, can be found at the Commission’s website which is located [www.crc.nv.gov](http://www.crc.nv.gov)
- 1.1.5 The Commission uses the following fund types and account groups in its financial reporting:

Fund Type	Number of Individual Funds	Number with Legally Adopted Annual Budgets
General Funds	1	1

Special Revenue Funds	1	1
Enterprise Funds	2	2

## 1.2 PROJECT SPECIFIC TERMS AND CONDITIONS

- 1.2.1 Audit completion must adhere to the deadlines given by the Nevada State Controller. Final numbers and audit opinion by the end of the first week of November each year.
- 1.2.2 Issuance of a “consent and citation of expertise” as the auditor and any necessary “comfort letters,” the Commission may need in preparation of one or more official statements in connection with the sale of debt securities should such securities be issued. Note that none are currently anticipated during the duration of the contract period.

## 2. SCOPE OF WORK

### 2.1 SCOPE OF WORK TO BE PERFORMED

- 2.1.1 The Commission desires the auditor to express an opinion on the presentation of its financial statements in conformity with generally accepted accounting principles in accordance with generally accepted governmental auditing standards.
- 2.1.2 Auditor to audit the books of the Commission based on information provided by the agency, which will include all GL activity, Trial Balances and journal entries as well as create workpapers to support the audit and preparation of the financial statements.
- 2.1.3 Auditor shall communicate and maintain a working relationship with the Commission staff before, during, and at the conclusion of the audit regarding proposed revisions, entries, questions, procedures, and policies that affect the financial statements.
- 2.1.4 Assist with the creation of the Comprehensive Annual Report (CAFR) including development of the basic financial statements, footnotes, certain required supplemental information and any additional information required for presentation purposes. Final printing of 25 copies CAFR.
- 2.1.5 Review of the completed CAFR in connection with the Government Finance Officers Association (GFOA) checklist and suggestions for improvements from prior audit submissions to the GFOA certificate of award program.
- 2.1.6 Assistance with development of complicated closing adjustments related to the determination of contract revenues under federal hydropower contracts.
- 2.1.7 Annual audit conference to determine audit timing and provide specific guidance and training of any new Government Accounting Standards Board (GASB) pronouncement implementation needed for that or future audits.

### 2.2 AUDITING STANDARDS

- 2.2.1 To meet the requirements of this request for proposals, the audit shall be performed by a Certified Public Accountant and in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants and *Government Auditing Standards issued by the Comptroller General of the United States*.

## **2.3 BUDGETARY BASIS OF ACCOUNTING**

- 2.3.1 The Commission prepares its budgets on a basis consistent with generally accepted accounting principles.

## **2.4 FEDERAL AND STATE AWARDS**

- 2.4.1 The Commission receives no federal or state awards or grants and is funded entirely through the sale of electric power and an administrative charge on the State's allocation of water.

## **2.5 PENSION PLANS**

- 2.5.1 The Commission, as an agency of the State of Nevada, participates in the following Public Employees' Retirement System of Nevada (PERS).

## **2.6 MAGNITUDE OF FINANCE OPERATIONS**

- 2.6.1 The finance department is headed by the Administrative Services Officer and consists of three (3) additional employees.

## **2.7 COMPUTER SYSTEMS**

- 2.7.1 The Commission, as an agency of the State, utilizes the State's accounting program. This program is under the control of the Nevada Controller's Office and is the official accounting program of the State and all of its agencies. In addition, the Commission utilizes an internal reporting system to prepare the annual financial reports.

## **2.8 TIMELINE**

- 2.8.1 The Nevada Controller's Office closes the State books at the end of August. The Commission normally has a final trial balance by mid-September.

- 2.8.1.1 Each of the following should be completed by the auditor no later than the dates indicated:

A. Interim work – completed by September 30.

B. Fieldwork – completed by October 15.

C. Reports – have drafts of the audit report including footnote disclosure but not including narrative or required supplementary information (as required by the Nevada Controller) by the first of

November. Final report ready for submission to the GFOA certificate program must be before December 31.

## **2.9 AVAILABILITY OF PRIOR AUDIT REPORTS AND WORKING PAPERS**

2.9.1 Interested vendors who wish to review prior years' audit reports and management letters should contact the Colorado River Commission. The Commission will use its best efforts to make prior audit reports and supporting working papers available to vendors to aid their response to this request for proposal.

## **2.10 REPORTS TO BE ISSUED**

2.10.1 Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

2.10.1.1 A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.

2.10.1.2 A report on compliance and internal control over financial reporting based on an audit of the financial statements.

2.10.1.3 In the required report on compliance and internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

2.10.1.4 Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the report[s] on compliance and internal controls.

2.10.1.5 The report on compliance and internal controls shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.

## **2.11 IRREGULARITIES AND ILLEGAL ACTS**

2.11.1 Auditors shall be required to make an immediate, written report of all irregularities and illegal or indications of illegal acts of which they become aware to the Chairwoman and Executive Director of the Colorado River Commission.

## **2.12 SPECIAL CONSIDERATIONS**

2.12.1 The financial statements of the Commission are included as a component unit of the financial statements of the State of Nevada. It is anticipated that the auditor will not

be required to provide special assistance to the State of Nevada's auditors, however, the auditor will be required to provide final draft of the basic financial statements with footnote disclosure and final audit opinion to the State of Nevada's auditors within the timeframe set by that auditor (generally during the first week in November).

- 2.12.2 The Commission will send its comprehensive annual financial report to the GFOA of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. The auditor will be required to provide special assistance to the Commission to meet the requirements of that program, including review of the final audit statements prior to submission.
- 2.12.3 The Commission may prepare one or more official statements in connection with the sale of debt securities that may contain the general purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the fiscal advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."

## **2.13 WORKING PAPER RETENTION AND ACCESS TO WORKING PAPERS**

- 2.13.1 All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the Commission of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the Colorado River Commission or its designee.
- 2.13.2 In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

## **2.14 INDEPENDENCE**

- 2.14.1 The firm should provide an affirmative statement that is independent of the Commission as defined under Government Auditing Standards.
- 2.14.2 The firm also should provide an affirmative statement that it is independent of the State of Nevada, and any other component units of that entity, as defined by those same standards.
- 2.14.3 The firm should also list and describe the firm's (or proposed subcontractors') professional relationships involving the Commission or the State of Nevada, or any of its agencies or component units for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.
- 2.14.4 In addition, the firm shall give the Commission written notice of any professional relationships entered into during the period of this agreement.

## **2.15 LICENSE TO PRACTICE IN NEVADA**

- 2.15.1 An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice accounting/auditing in Nevada.

## **2.16 FIRM QUALIFICATIONS AND EXPERIENCE**

- 2.16.1 The vendor should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.
- 2.16.2 If the vendor is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.
- 2.16.3 The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.
- 2.16.4 The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

## **2.17 PARTNER, SUPERVISOR, STAFF QUALIFICATIONS AND EXPERIENCE**

- 2.17.1 Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Nevada. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.
- 2.17.2 Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.
- 2.17.3 Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with notification to the Commission. However, the Commission retains the right to approve or reject replacements.
- 2.17.4 Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the Commission, which retains the right to approve or reject replacements. Other audit personnel may

be changed at the discretion of the vendor provided that replacements have substantially the same or better qualifications or experience.

## **2.18 PRIOR ENGAGEMENT WITH OTHER GOVERNMENT ENTITIES**

2.18.1 List Separately all engagements within the last five (5) years, ranked on the basis of total staff hours, for the Commission by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

## **2.19 SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES**

2.19.1 For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum five (5)) performed in the last five (5) years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

## **2.20 SPECIFIC AUDIT APPROACH**

2.20.1 The proposal should set forth a work plan, including an explanation of the audit methodology to be followed. In developing the work plan, reference should be made to such sources of information as Commission's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems. Vendors will be required to provide the following information on their audit approach:

- 2.20.1.1 Proposed segmentation of the engagement;
- 2.20.1.2 Level of staff and number of hours to be assigned to each proposed segment of the engagement;
- 2.20.1.3 Sample size and the extent to which statistical sampling is to be used in the engagement;
- 2.20.1.4 Extent of use of EDP software in the engagement;
- 2.20.1.5 Type and extent of analytical procedures to be used in the engagement;
- 2.20.1.6 Approach to be taken to gain and document an understanding of the Commission's internal control structure; and
- 2.20.1.7 Approach to be taken in drawing audit samples for purposes of tests of compliance.

## **2.21 IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS**

- 2.21.1 The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the Commission.

## **2.22 REPORT FORMAT**

- 2.22.1 The proposal should include sample formats for required reports.

## **2.23 FINANCE DEPARTMENT AND CLERICAL ASSISTANCE**

- 2.23.1 The finance department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the Commission. In addition, clerical support will be made available to the auditor for the preparation of routine letters and memoranda.

## **2.24 WORK AREA, TELEPHONES, PHOTOCOPYING AND FAX MACHINES**

- 2.24.1 The Commission will provide the auditor with reasonable work space, desks and chairs. The auditor will also be provided with access to telephone lines, computer systems, photocopying facilities and fax machines.

## **2.25 REPORT PREPARATION**

- 2.25.1 Report preparation, editing and printing of one (1) final audit report shall be the responsibility of the auditor with Commission staff completing narrative and portions of the required supplementary information as agreed upon.

## **2.26 RATES FOR ADDITIONAL PROFESSIONAL SERVICES**

- 2.26.1 The Commission anticipates requesting the auditor to render additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement; such additional work shall be performed as agreed upon and set forth a written authorization between Commission and the firm. Any such additional work agreed to between Commission and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed cost proposal.

## **2.27 ADDITIONAL REQUIREMENTS**

- 2.27.1 The auditor must complete the audit of books and records as described in the RFP, including review of Comprehensive Annual Financial Report in connection with the GFOA certificate checklist and assistance in responding to the GFOA suggestions for improvement.
- 2.27.2 The auditor must assist with the required supplemental information included in the final section of the CAFR.
- 2.27.3 The auditor must adhere to the deadlines given by the Nevada State Controller. Final numbers and audit opinion by the beginning of November each year.



2.27.4 Issuance of a “consent and citation of expertise” as the auditor and any necessary “comfort letters,” the Commission may need in preparation of one or more official statements in connection with the sale of debt securities.

2.27.5 The auditor must evaluate the internal controls of the Commission in compliance with the Nevada State Controller’s requirement for annual evaluation and reporting and assist the Commission with the revision of its internal control manual which identifies the internal controls procedures of the Commission as outlined in NRS 353A.020.

## 2.28 PEER REVIEWS

2.28.1 Vendors must submit their most recent peer review with their submittal.

## 3. COMPANY BACKGROUND AND REFERENCES

### 3.1 VENDOR INFORMATION

3.1.1 Vendors shall provide a company profile in the table format below.

Question	Response
Company name:	
Ownership (sole proprietor, partnership, etc.):	
State of incorporation:	
Date of incorporation:	
# of years in business:	
List of top officers:	
Location of company headquarters, to include City and State:	
Location(s) of the office that shall provide the services described in this RFP:	
Number of employees locally with the expertise to support the requirements identified in this RFP:	
Number of employees nationally with the expertise to support the requirements in this RFP:	
Location(s) from which employees shall be assigned for this project:	

3.1.2 Pursuant to NRS 333.3354, the State of Nevada awards a five percent (5%) preference to a vendor certifying that its principal place of business is in Nevada. The term ‘principal place of business’ has the meaning outlined by the United States Supreme Court in Hertz Corp v. Friend, 559 U.S. 77 (2010), typically meaning a company’s corporate headquarters. This preference cannot be combined with any other preference, granted for the award of a contract using federal funds, or granted for the award of a contract procured on a multi-state basis. To claim this preference a

business must submit a letter with its proposal showing that it qualifies for the preference.

3.1.3 **Please be advised**, pursuant to NRS 80.010, a corporation organized pursuant to the laws of another state shall register with the State of Nevada, Secretary of State’s Office as a foreign corporation before a contract can be executed between the State of Nevada and the awarded vendor, unless specifically exempted by NRS 80.015.

3.1.4 The selected vendor, prior to doing business in the State of Nevada, shall be appropriately licensed by the State of Nevada, Secretary of State’s Office pursuant to NRS 76. Information regarding the Nevada Business License can be located at <http://nvsos.gov>.

Question	Response
Nevada Business License Number:	
Legal Entity Name:	

Is “Legal Entity Name” the same name as vendor is doing business as?

Yes		No	
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If “No”, provide explanation.

3.1.5 Has the vendor ever been engaged under contract by any State of Nevada agency?

Yes		No	
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If “Yes”, complete the following table for each State agency for whom the work was performed. Table can be duplicated for each contract being identified.

Question	Response
Name of State agency:	
State agency contact name:	
Dates when services were performed:	
Type of duties performed:	
Total dollar value of the contract:	

3.1.6 Are you now or have you been within the last two (2) years an employee of the State of Nevada, or any of its agencies, departments, or divisions?

Yes		No	
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If “Yes”, please explain when the employee is planning to render services, while on annual leave, compensatory time, or on their own time?

If you employ (a) any person who is a current employee of an agency of the State of Nevada, or (b) any person who has been an employee of an agency of the State of Nevada within the past two (2) years, and if such person shall be performing

or producing the services which you shall be contracted to provide under this contract, you shall disclose the identity of each such person in your response to this RFP, and specify the services that each person shall be expected to perform.

- 3.1.7 Disclosure of any significant prior or ongoing contract failures, contract breaches, civil or criminal litigation in which the vendor has been alleged to be liable or held liable in a matter involving a contract with the State of Nevada or any other governmental entity. Any pending claim or litigation occurring within the past six (6) years which may adversely affect the vendor's ability to perform or fulfill its obligations if a contract is awarded as a result of this RFP shall also be disclosed.

Does any of the above apply to your company?

Yes		No	
-----	--	----	--

If "Yes", please provide the following information. Table can be duplicated for each issue being identified.

Question	Response	
Date of alleged contract failure or breach:		
Parties involved:		
Description of the contract failure, contract breach, or litigation, including the products or services involved:		
Amount in controversy:		
Resolution or current status of the dispute:		
If the matter has resulted in a court case:	<b>Court</b>	<b>Case Number</b>
Status of the litigation:		

- 3.1.8 Vendors shall review and provide if awarded a contract the insurance requirements as specified in **Attachment D, Insurance Schedule for RFP 69CRC-S1448**.
- 3.1.9 Company background/history and why vendor is qualified to provide the services described in this RFP. Limit response to no more than five (5) pages.
- 3.1.10 Provide a brief description of the length of time vendor has been providing services described in this RFP to the public and/or private sector.
- 3.1.11 Financial information and documentation to be included in accordance with **Section 8.5, Part III – Confidential Financial Information**.

3.1.11.1 Dun and Bradstreet Number

3.1.11.2 Federal Tax Identification Number

3.1.11.3 The last two (2) years and current year interim:

- A. Profit and Loss Statement
- B. Balance Statement

### 3.2 SUBCONTRACTOR INFORMATION

Subcontractors are defined as a third party, not directly employed by the contractor, who shall provide services identified in this RFP. This does not include third parties who provide support or incidental services to the contractor.

3.2.1 Does this proposal include the use of subcontractors?

Yes		No	
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If “Yes”, vendor shall:

3.2.1.1 Identify specific subcontractors and the specific requirements of this RFP for which each proposed subcontractor shall perform services.

3.2.1.2 If any tasks are to be completed by subcontractor(s), vendors shall:

- A. Describe how the work of any subcontractor(s) shall be supervised, channels of communication shall be maintained and compliance with contract terms assured; and
- B. Describe your previous experience with subcontractor(s).

3.2.1.3 Provide the same information for any proposed subcontractors as requested in **Section 3.1, Vendor Information**.

3.2.1.4 Vendor shall not allow any subcontractor to commence work until all insurance required of the subcontractor is provided to the vendor.

3.2.1.5 Vendor shall notify the using agency of the intended use of any subcontractors not identified within their original proposal and provide the information originally requested in the RFP in **Section 3.2, Subcontractor Information**. The vendor shall receive agency approval prior to subcontractor commencing work.

### 3.3 BUSINESS REFERENCES

3.3.1 Vendors shall provide a minimum of three (3) business references for the last 5 years for:

3.3.1.1 Generally accepted governmental audit experience.

- 3.3.1.2 Government Finance Officers Associates (GFOA) certificate awarded for audits performed.
- 3.3.2 Vendors shall submit *Attachment E, Reference Questionnaire* to their business references.
- 3.3.3 It is the vendor's responsibility to ensure that completed forms are received by the Purchasing Division on or before the deadline as specified in *Section 7, RFP Timeline* for inclusion in the evaluation process. Reference Questionnaires not received, or not complete, may adversely affect the vendor's score in the evaluation process.
- 3.3.4 The State reserves the right to contact and verify any and all references listed regarding the quality and degree of satisfaction for such performance.

#### **3.4 VENDOR STAFF RESUMES**

A resume shall be completed for each proposed key personnel responsible for performance under any contract resulting from this RFP per *Attachment F, Proposed Staff Resume*.

#### **4. COST**

*Vendors to use Attachment G when preparing their cost proposal.*

#### **5. FINANCIAL**

##### **5.1 PAYMENT**

- 5.1.1 Upon review and acceptance by the State, payments for invoices are normally made within 45 – 60 days of receipt, providing all required information, documents and/or attachments have been received.
- 5.1.2 Pursuant to NRS 227.185 and NRS 333.450, the State shall pay claims for supplies, materials, equipment and services purchased under the provisions of this RFP electronically, unless determined by the State Controller that the electronic payment would cause the payee to suffer undue hardship or extreme inconvenience.

##### **5.2 BILLING**

- 5.2.1 The State does not issue payment prior to receipt of goods or services.
- 5.2.2 The vendor shall bill the State as outlined in the approved contract and/or payment schedule.
- 5.2.3 The State presently has a Procurement Card Program that participating State agencies may use to pay for some of their purchases. The Program is issued through a major financial institution and is treated like any other major credit card. Using agencies may desire to use the card as a method of payment. No additional charges or fees shall be imposed for using the card. Please indicate in your proposal response if you will accept this method of payment.

### 5.3 TIMELINESS OF BILLING

The State is on a fiscal year calendar. All billings for dates of service prior to July 1 shall be submitted to the State no later than the first Friday in August of the same year. A billing submitted after the first Friday in August that forces the State to process the billing as a stale claim pursuant to NRS 353.097, shall subject the contractor to an administrative fee not to exceed \$100.00. This is the estimate of the additional costs to the State for processing the billing as a stale claim and this amount shall be deducted from the stale claims' payment due the contractor.

## 6. WRITTEN QUESTIONS AND ANSWERS

The Purchasing Division shall accept questions and/or comments in writing regarding this RFP as noted below:

### 6.1 QUESTIONS AND ANSWERS

6.1.1 All questions regarding this RFP should be submitted using the Bid Q&A feature in *NevadaEPro*.

6.1.1.1 To access the Bid Q&A:

- A. Log into your Seller account on *NevadaEPro*.
- B. Click the Bids Tab in the header.
- C. Click View under Bid Q&A on the appropriate Bid Solicitation under the Open Bids section.

6.1.2 The deadline for submitting questions is as specified in *Section 7, RFP Timeline*.

6.1.3 All questions and/or comments shall be addressed using the Bid Q&A in *NevadaEPro*. If questions and answers require a material change to the Bid Solicitation, an Amendment will be posted in *NevadaEPro* and you will receive email notification.

## 7. RFP TIMELINE

The following represents the proposed timeline for this project. All times stated are Pacific Time (PT). These dates represent a tentative schedule of events. The State reserves the right to modify these dates at any time.

Task	Date/Time
Deadline for submitting questions	01/21/2021 @ 5:00 PM
Answers posted to website	On or about 01/27/2021
Deadline for submittal of Reference Questionnaires	No later than 4:30 PM on 02/15/2021
Deadline for submission and opening of proposals	No later than 2:00 PM on 02/16/2021

Task	Date/Time
Evaluation period (approximate time frame)	02/09/2021 – 02/23/2021
Selection of vendor	On or about 02/23/2021
Anticipated BOE approval	06/08/2021
Contract start date (contingent upon BOE approval)	07/01/2021

## 8. PROPOSAL SUBMISSION REQUIREMENTS, FORMAT AND CONTENT

### 8.1 GENERAL SUBMISSION REQUIREMENTS

8.1.1 Vendors shall submit their proposals by using Create Quote through the State electronic procurement website, <https://NevadaEPro.com>, in accordance with the instructions below.

8.1.1.1 Refer to *Instructions for Vendors Responding to a Bid* in the Important Links section on the front page of *NevadaEPro* for instructions on how to submit a Quote using *NevadaEPro*.

8.1.2 The Quote/Proposal shall contain a maximum of four (4) attachments which may include:

- 8.1.2.1 Technical Proposal
- 8.1.2.2 Confidential Technical (if applicable)
- 8.1.2.3 Cost Proposal (if applicable)
- 8.1.2.4 Confidential Financial (if applicable)

**Note:** Under the Items Tab the NevadaEPro system defaults to ‘No Bid’. Proposing vendors must uncheck the ‘No Bid’ box and that will allow the system to default to ‘See Quote Attachments’.

8.1.3 Proposals shall have a technical response, which may be composed of two (2) parts in the event a vendor determines that a portion of their technical response qualifies as “confidential” per NRS 333.020 (5) (b).

8.1.4 If complete responses cannot be provided without referencing confidential information, such confidential information shall be provided in accordance with *Section 8.3, Part IB – Confidential Technical Proposal* and *Section 8.5, Part III Confidential Financial Information*.

8.1.5 Specific references made to the section, page, and paragraph where the confidential information can be located shall be identified on *Attachment A, Confidentiality and Certification of Indemnification* and comply with the requirements stated in *Section 8.6, Confidentiality of Proposals*.

8.1.6 Proposals that do not comply with the requirements may be deemed non-responsive and rejected at the State’s discretion.

- 8.1.7 Although it is a public opening, only the names of the vendors submitting proposals shall be announced per NRS 333.335(6). Technical and cost details about proposals submitted shall not be disclosed.
- 8.1.8 Assistance for persons who are disabled, visually impaired or hearing-impaired who wish to attend the RFP opening is available. If special arrangements are necessary, please notify the Purchasing Division designee as soon as possible and at least two (2) days in advance of the opening.
- 8.1.9 For ease of evaluation, the technical and cost proposals shall be presented in a format that corresponds to and references sections outlined within this RFP and shall be presented in the same order. Written responses shall be in *bold/italics* and placed immediately following the applicable RFP question, statement and/or section.
- 8.1.10 Proposals are to be prepared in such a way as to provide a straightforward, concise delineation of capabilities to satisfy the requirements of this RFP. Expensive color displays, promotional materials, etc., are not necessary or desired. Emphasis shall be concentrated on conformance to the RFP instructions, responsiveness to the RFP requirements, and on completeness and clarity of content.
- 8.1.11 For purposes of addressing questions concerning this RFP, the sole contact shall be the Purchasing Division as specified on Page 1 of this RFP. Upon issuance of this RFP, other employees and representatives of the agencies identified in the RFP shall not answer questions or otherwise discuss the contents of this RFP with any prospective vendors or their representatives. Failure to observe this restriction may result in disqualification of any subsequent proposal per NAC 333.155(3). This restriction does not preclude discussions between affected parties for the purpose of conducting business unrelated to this procurement.
- 8.1.12 Any vendor who believes there are irregularities or lack of clarity in the RFP or proposal requirements or specifications are unnecessarily restrictive, or limit competition shall notify the Purchasing Division, in writing, as soon as possible, so that corrective addenda may be furnished by the Purchasing Division in a timely manner to all vendors.
- 8.1.13 If a vendor changes any material RFP language, vendor's response may be deemed non-responsive per NRS 333.311.
- 8.1.14 The vendor understands and acknowledges that the representations made in its proposal are material and important and shall be relied on by the State in its evaluation of a proposal. Any misrepresentation by a vendor shall be treated as fraudulent concealment from the State of the true facts relating to the proposal.

## 8.2 PART IA – TECHNICAL PROPOSAL

- 8.2.1 The Technical Proposal *shall not include* cost and/or pricing information. Cost and/or pricing information contained in the technical proposal may cause the proposal to be rejected.



8.2.2 Using Create Quote in *NevadaEPro*, vendors shall provide one (1) PDF Technical Proposal on the Attachments Tab that includes the following:

8.2.2.1 Section I – Title Page with the following information:

<b>Part IA – Technical Proposal</b>	
RFP Title:	Professional Auditing Services
RFP:	69CRC-S1448
Vendor Name:	
Address:	
Opening Date:	February 16, 2021
Opening Time:	2:00 PM

8.2.2.2 Section II – Table of Contents

An accurate and updated table of contents shall be provided.

8.2.2.3 Section III – Vendor Information Sheet

The vendor information sheet shall be completed and signed by an individual authorized to bind the organization.

8.2.2.4 Section IV – State Documents

The State documents section shall include the following:

- A. The signature page from all amendments signed by an individual authorized to bind the organization.
- B. Attachment A – Confidentiality and Certification of Indemnification signed by an individual authorized to bind the organization.
- C. Attachment B – Vendor Certifications signed by an individual authorized to bind the organization.
- D. Copies of any vendor licensing agreements and/or hardware and software maintenance agreements.
- E. Copies of applicable certifications and/or licenses.

8.2.2.5 Section V – Scope of Work

Vendors shall place their written response(s) to ***Section 2, Scope of Work*** in ***bold/italics*** immediately following the applicable RFP question, statement and/or section.

8.2.2.6 Section VI– Company Background and References

Vendors shall place their written response(s) to **Section 3, Company Background and References** in **bold/italics** immediately following the applicable RFP question, statement and/or section. This section shall also include the requested information in **Section 3.2, Subcontractor Information**, if applicable.

8.2.2.7 Section VII – Proposed Staff Resume(s)

- A. Vendors shall include all proposed staff resumes per **Section 3.4, Vendor Staff Resumes** in this section.
- B. This section shall also include any subcontractor proposed staff resumes, if applicable.

8.2.2.8 Section VIII – Other Informational Material

Vendors shall include any other applicable reference material in this section clearly cross referenced with the proposal.

### 8.3 PART IB – CONFIDENTIAL TECHNICAL PROPOSAL

8.3.1 Vendors only need to submit Part IB if the proposal includes any confidential technical information (**Refer to Attachment A, Confidentiality and Certification of Indemnification**).

8.3.2 If needed, vendors shall provide one (1) PDF Confidential Technical Proposal file that includes the following:

8.3.2.1 Section I – Title Page with the following information:

<b>Part IB – Confidential Technical Proposal</b>	
RFP Title:	Professional Auditing Services
RFP:	69CRC-S1448
Vendor Name:	
Address:	
Opening Date:	February 16, 2021
Opening Time:	2:00 PM

8.3.2.2 Section II – Confidential Technical

Vendors shall cross reference the confidential technical information back to the technical proposal, as applicable.

### 8.4 PART II – COST PROPOSAL

8.4.1 Vendors shall submit pricing information on the Items Tab of their Quote in **NevadaEPro**.

8.4.2 Vendors shall provide additional pricing information as detailed in **Section 8.4.4** if appropriate or required in accordance with **Section 4, Cost**.

- 8.4.3 The cost proposal shall not be marked “confidential”. Only information that is deemed proprietary per NRS 333.020 (5) (a) may be marked as “confidential”.
- 8.4.4 If needed, vendors shall provide one (1) PDF Cost Proposal file that includes the following:
- 8.4.4.1 Section I – Title Page with the following information:

<b>Part II – Cost Proposal</b>	
RFP Title:	Professional Auditing Services
RFP:	69CRC-S1448
Vendor Name:	
Address:	
Opening Date:	February 16, 2021
Opening Time:	2:00 PM

- 8.4.4.2 Section II – Cost Proposal

Vendor’s shall place the information required per *Section 4, Cost* in this section.

## 8.5 PART III – CONFIDENTIAL FINANCIAL INFORMATION

- 8.5.1 If needed, vendors shall provide one (1) PDF Confidential Financial Information file that includes the following:
- 8.5.1.1 Section I – Title Page with the following information:

<b>Part III – Confidential Financial Information</b>	
RFP Title:	Professional Auditing Services
RFP:	69CRC-S1448
Vendor Name:	
Address:	
Opening Date:	February 16, 2021
Opening Time:	2:00 PM

- 8.5.1.2 Section II – Financial Information and Documentation

Vendors shall place the information required per *Section 3.1.11* in this section.

## 8.6 CONFIDENTIALITY OF PROPOSALS

- 8.6.1 As a potential contractor of a public entity, vendors are advised that full disclosure is required by law.
- 8.6.2 Vendors are required to submit written documentation in accordance with *Attachment A, Confidentiality and Certification of Indemnification* demonstrating the material within the proposal marked “confidential” conforms to NRS §333.333, which states “Only specific parts of the proposal may be labeled a “trade secret” as defined in NRS

§600A.030(5)”. Not conforming to these requirements shall cause your proposal to be deemed non-compliant and shall not be accepted by the State.

- 8.6.3 Vendors acknowledge that material not marked as “confidential” shall become public record and shall be posted to the Purchasing website upon contract award.
- 8.6.4 It is the vendor’s responsibility to act in protection of the labeled information and agree to defend and indemnify the State of Nevada for honoring such designation.
- 8.6.5 Failure to label any information that is released by the State shall constitute a complete waiver of any and all claims for damages caused by release of said information.

## 8.7 PROPOSAL PACKAGING

- 8.7.1 Vendors shall submit their proposals through the State electronic procurement website, <https://NevadaEPro.com>, in accordance with the instructions below.
- 8.7.2 Proposals shall be received via <https://NevadaEPro.com> no later than the date and time specified on the General Tab of the Bid Solicitation in *NevadaEPro*. Proposals that are not submitted by bid opening time and date shall not be accepted. Vendors may submit their proposal any time prior to the deadline stated in *NevadaEPro*. In the event that dates, and times specified in this document and dates times specified in *NevadaEPro* conflict, the dates and time in *NevadaEPro* shall take precedence.
- 8.7.3 Proposals submitted as physical copies, email, or any submission method other than via *NevadaEPro* shall not be considered.

## 9. PROPOSAL EVALUATION AND AWARD PROCESS

*The information in this section does not need to be returned with the vendor’s proposal.*

- 9.1 Proposals shall be consistently evaluated and scored in accordance with NRS 333.335 based upon the following criteria. The following criteria are listed in order of importance.

Criteria Description	Weight
Expertise and Availability of Key Personnel, including knowledge of CaseWare software where possible	20
Other: <ul style="list-style-type: none"> <li>• Prior Experience with Vendor</li> <li>• Demonstrated Ability to Meet Deadlines</li> <li>• Demonstrated Responsiveness to Customer Requests</li> <li>• Recommendations of References</li> </ul>	20
Demonstrated Competence	15
Review of background and performance data including Internet research and other inquiry related to prior audit publications, regulatory review, accounting related licensing information, complaints, sanctions, other publicly available information.	15

Experience in Performance of Comparable Engagements	10
Conformance with the terms of this RFP	10
<p>Cost</p> <p>Cost proposals will be evaluated based on the following formula:</p> $\frac{\textit{Lowest Cost Submitted by a Vendor}}{\textit{Proposers Total Cost}} = \textit{Price Factor}$ $\textit{Price Factor} \times \textit{Weight} = \textit{Cost Criteria Score}$	10

**9.2** Effective July 1, 2017, a five percent (5%) preference will be awarded to businesses based in Nevada. A Nevada business is defined as a business which certifies either that its ‘principal place of business’ is in Nevada, as identified in **Section 3.1, Vendor Information**, or that a ‘majority of goods provided for the contract are produced’ in Nevada. The preference will be applied to the total score.

9.2.1 Financial stability shall be scored on a pass/fail basis.

**9.3** Proposals shall be kept confidential until a contract is awarded.

**9.4** The evaluation committee is an independent committee comprised of a majority of State officers or employees established to evaluate and score proposals submitted in response to the RFP pursuant to NRS 333.335.

**9.5** The evaluation committee may solicit information from any available source concerning any aspect of a proposal and seek and review any other information deemed pertinent to the evaluation process.

**9.6** Each vendor shall include in its proposal a complete disclosure of any alleged significant prior or ongoing contract failures, contract breaches, any civil or criminal litigation or investigations pending which involves the vendor or in which the vendor has been judged guilty or liable. Failure to comply with the terms of this provision may disqualify any proposal. The State reserves the right to reject any proposal based upon the vendor’s prior history with the State or with any other party, which documents, without limitation, unsatisfactory performance, adversarial or contentious demeanor, significant failure(s) to meet contract milestones or other contractual failures. Refer generally to NRS 333.335.

**9.7** Clarification discussions may, at the State’s sole option, be conducted with vendors who submit proposals determined to be acceptable and competitive per NAC 333.165. Vendors shall be accorded fair and equal treatment with respect to any opportunity for discussion and/or written revisions of proposals. Such revisions may be permitted after submissions and prior to award for the purpose of obtaining best and final offers. In conducting discussions, there shall be no disclosure of any information derived from proposals submitted by competing vendors. Any modifications made to the original proposal during the best and final negotiations shall be included as part of the contract.

**9.8** A Letter of Intent (LOI) shall be issued in accordance with NAC 333.170 notifying vendors of the State’s intent to award a contract to a vendor, pending successful negotiations.

Negotiations shall be confidential and not subject to disclosure to competing vendors unless and until an agreement is reached. All information remains confidential until the issuance of the formal Notice of Award (NOA). If contract negotiations cannot be concluded successfully, the State upon written notice to all vendors may negotiate a contract with the next highest scoring vendor or withdraw the RFP.

- 9.9** A Notification of Award (NOA) shall be issued in accordance with NAC 333.170. Vendors shall be notified that a contract has been successfully negotiated, executed and is awaiting approval of the Board of Examiners (BOE). Any award is contingent upon the successful negotiation of final contract terms and upon approval of the BOE, when required. Any non-confidential information becomes available upon written request.
- 9.10** Pursuant to NRS 333.700, any contract resulting from this RFP shall not be effective unless and until approved by the Nevada State Board of Examiners.

## **10. TERMS AND CONDITIONS**

### **10.1 PROCUREMENT AND PROPOSAL TERMS AND CONDITIONS**

*The information in this section does not need to be returned with the vendor's proposal.*

- 10.1.1 This procurement is being conducted in accordance with NRS Chapter 333 and NAC Chapter 333.
- 10.1.2 The State reserves the right to alter, amend, or modify any provisions of this RFP, or to withdraw this RFP, at any time prior to the award of a contract pursuant hereto, if it is in the best interest of the State to do so.
- 10.1.3 The State reserves the right to waive informalities and minor irregularities in proposals received.
- 10.1.4 The State will post all official communication regarding this RFP on the *NevadaEPro* website at <https://NevadaEPro.com>. Any changes, amendments, or clarifications will be issued in the form of written responses to vendor questions, amendments, or addendum published on the *NevadaEPro* website entry for this RFP. Vendors should check this website frequently for notice of matters affecting the RFP prior to submitting a proposal. The vendors failure to periodically check for updates does not release the vendor from any additional requirements or information that may have been posted.
- 10.1.5 The failure to provide clearly marked, separate PDF file(s) for **Part IB and Part III**, which contain confidential information, trade secrets and/or proprietary information, shall constitute a complete waiver of any and all claims for damages caused by release of the information by the State.
- 10.1.6 Pursuant to NRS 333.350, the State reserves the right to reject any or all proposals received prior to contract award.
- 10.1.7 Pursuant to NRS 333.350, the State reserves the right to limit the scope of work prior to award, if deemed in the best interest of the State.

- 10.1.8 Pursuant to NRS 333.335, the State shall not be obligated to accept the lowest priced proposal, however, shall make an award in the best interest of the State of Nevada after all factors have been evaluated.
- 10.1.9 Proposals which appear unrealistic in the terms of technical commitments, lack of technical competence, or are indicative of failure to comprehend the complexity and risk of the project, may be rejected.
- 10.1.10 Proposals from employees of the State of Nevada shall be considered in as much as they do not conflict with the State Administrative Manual (SAM), NRS Chapter 281 and NRS Chapter 284.
- 10.1.11 Proposals may be modified or withdrawn by written notice received prior to the proposal opening time. Withdrawals received after the proposal opening time shall not be considered except as authorized by NRS 333.350(3).
- 10.1.12 Prices offered by vendors in their proposals are an irrevocable offer for the term of the contract and any contract extensions. The awarded vendor agrees to provide the purchased services at the costs, rates and fees as set forth in their proposal in response to this RFP. No other costs, rates or fees shall be payable to the awarded vendor for implementation of their proposal.
- 10.1.13 The State is not liable for any costs incurred by vendors prior to entering into a formal contract. Costs of developing the proposal or any other such expenses incurred by the vendor in responding to the RFP, are entirely the responsibility of the vendor, and shall not be reimbursed in any manner by the State.
- 10.1.14 Proposals submitted per proposal submission requirements become the property of the State, selection or rejection does not affect this right.
- 10.1.15 Any unsuccessful vendor may file an appeal in strict compliance with NRS 333.370 and NAC Chapter 333.
- 10.1.16 NRS 333.290 grants a preference to materials and supplies that can be supplied from a “charitable, reformatory or penal institution of the State” that produces such goods or services through the labor of inmates. The Administrator reserves the right to secure these goods, materials or supplies from any such eligible institution, if they can be secured of equal quality and at prices not higher than those of the lowest acceptable bid received in response to this solicitation. In addition, NRS 333.410 grants a preference to commodities or services that institutions of the State are prepared to supply through the labor of inmates. The Administrator shall apply the preferences stated in NRS 333.290 and 333.410 to the extent applicable.
- 10.1.17 Pursuant to NRS 333.338, the State of Nevada cannot enter into a contract with a company unless that company agrees for the duration of the contract not to engage in a boycott of Israel. By submitting a proposal or bid, vendor agrees that if it is awarded a contract it will not engage in a boycott of Israel as defined in NRS 333.338(3)(a).

## **10.2 CONTRACT TERMS AND CONDITIONS**

*The information in this section does not need to be returned with the vendor’s proposal.*

- 10.2.1 The awarded vendor shall be the sole point of contract responsibility. The State shall look solely to the awarded vendor for the performance of all contractual obligations which may result from an award based on this RFP, and the awarded vendor shall not be relieved for the non-performance of any or all subcontractors.
- 10.2.2 The awarded vendor shall maintain, for the duration of the contract, insurance coverages as set forth in the fully executed contract. Work on the contract shall not begin until after the awarded vendor has submitted acceptable evidence of the required insurance coverages. Failure to maintain any required insurance coverage or acceptable alternative method of insurance shall be deemed a breach of contract.
- 10.2.3 The State shall not be liable for Federal, State, or Local excise taxes per NRS 372.325.
- 10.2.4 The State reserves the right to negotiate final contract terms with any vendor selected per NAC 333.170. The contract between the parties shall consist of the RFP together with any modifications thereto, and the awarded vendor's proposal, together with any modifications and clarifications thereto that are submitted at the request of the State during the evaluation and negotiation process. In the event of any conflict or contradiction between or among these documents, the documents shall control in the following order of precedence: the final executed contract, any modifications and clarifications to the awarded vendor's proposal, the RFP, and the awarded vendor's proposal. Specific exceptions to this general rule may be noted in the final executed contract. The State shall not indemnify vendor from any liability or damages, including but not limited to attorney's fees and costs, arising under any contract resulting from this RFP.
- 10.2.5 State agencies and local governments (as defined in NRS 332.015) are intended third party beneficiaries of any contract resulting from this RFP and may join or use any contract resulting from this RFP subject to Nevada law . The State is not liable for the obligations of any local government which joins or uses any contract resulting from this RFP.
- 10.2.6 Any person who requests or receives a Federal contract, grant, loan or cooperative agreement shall file with the using agency a certification that the person making the declaration has not made, and shall not make, any payment prohibited by subsection (a) of 31 U.S.C. 1352.
- 10.2.7 Pursuant to NRS Chapter 613 in connection with the performance of work under this contract, the contractor agrees not to unlawfully discriminate against any employee or applicant for employment because of race, creed, color, national origin, sex, sexual orientation or age, including, without limitation, with regard to employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training, including, without limitation apprenticeship.

The contractor further agrees to insert this provision in all subcontracts, hereunder, except subcontracts for standard commercial supplies or raw materials.



### 10.3 PROJECT TERMS AND CONDITIONS

*The information in this section does not need to be returned with the vendor's proposal.*

#### 10.3.1 Award of Related Contracts

- 10.3.1.1 The State may undertake or award supplemental contracts for work related to this project or any portion thereof. The contractor shall be bound to cooperate fully with such other contractors and the State in all cases.
- 10.3.1.2 All subcontractors shall be required to abide by this provision as a condition of the contract between the subcontractor and the prime contractor.

#### 10.3.2 Products and/or Alternatives

- 10.3.2.1 The vendor shall not propose audit procedures that would require the State to acquire hardware or software or change processes in order to function properly on the vendor's system unless vendor included a clear description of such proposed alternatives and clearly mark any descriptive material to show the proposed alternative and include narrative on the need for the acquisition or change(s).
- 10.3.2.2 An acceptable alternative is one the State considers satisfactory in meeting the requirements of this RFP.
- 10.3.2.3 The State, at its sole discretion, shall determine if the proposed alternative meets the intent of the original RFP requirement.

#### 10.3.3 State Owned Property

The awarded vendor shall be responsible for the proper custody and care of any State-owned property furnished by the State for use in connection with the performance of the contract and shall reimburse the State for any loss or damage.

#### 10.3.4 Travel

If travel is required, the following processes shall be followed:

- 10.3.4.1 All travel shall be approved in writing in advance by the Department.
- 10.3.4.2 Requests for reimbursement of travel expenses shall be submitted on the State Claim for Travel Expense Form with original receipts for all expenses.
- 10.3.4.3 The travel expense form, with original signatures, shall be submitted with the vendor's invoice.

- 10.3.4.4 Vendor shall be reimbursed travel expenses and per diem at the rates allowed for State employees at the time travel occurs.
- 10.3.4.5 The State is not responsible for payment of any premium, deductible or assessments on insurance policies purchased by vendor for a rental vehicle.

#### 10.3.5 Right to Publish

- 10.3.5.1 All requests for the publication or release of any information pertaining to this RFP and any subsequent contract shall be in writing and sent to the Executive Director, Eric Witkoski.
- 10.3.5.2 No announcement concerning the award of a contract as a result of this RFP can be made without prior written approval of Executive Director, Eric Witkoski.
- 10.3.5.3 As a result of the selection of the contractor to supply the requested services, the State is neither endorsing nor suggesting the contractor is the best or only solution.
- 10.3.5.4 The contractor shall not use, in its external advertising, marketing programs, or other promotional efforts, any data, pictures or other representation of any State facility, except with the specific advance written authorization of Executive Director, Eric Witkoski.
- 10.3.5.5 Throughout the term of the contract, the contractor shall secure the written approval of the State per **Section 10.3.5.2** prior to the release of any information pertaining to work or activities covered by the contract.

#### 10.3.6 Protection of Sensitive Information

- 10.3.6.1 Sensitive information in existing legacy applications shall encrypt data as is practical.
- 10.3.6.2 Confidential personal data shall be encrypted.
- 10.3.6.3 Any electronic transmission of personal information shall comply with NRS 603A.215 (2 & 3).
- 10.3.6.4 Sensitive data shall be encrypted in all newly developed applications.

## 11. SUBMISSION CHECKLIST

This checklist is provided for vendor's convenience only and identifies documents that shall be submitted in order to be considered responsive. Any proposals received without these requisite documents may be deemed non-responsive and not considered for contract award.

<b>Part IA– Technical Proposal Submission Requirements</b>		<b>Completed</b>
Part IA submitted in one (1) separate PDF file		
Section I	Title Page	
Section II	Table of Contents	
Section III	Vendor Information Sheet	
Section IV	State Documents	
Section V	Scope of Work	
Section VI	Company Background and References	
Section VII	Attachment F – Proposed Staff Resume(s)	
Section VIII	Other Informational Material	
<b>Part IB – Confidential Technical Proposal Submission Requirements</b>		
Part IB submitted in one (1) separate PDF file		
Section I	Title Page	
Section II	Appropriate sections and information that cross reference back to the technical proposal	
<b>Part II – Cost Proposal Submission Requirements</b>		
Part II submitted in one (1) separate PDF file		
Section I	Title Page	
Section II	Cost Proposal	
<b>Part III – Confidential Financial Information Submission Requirements</b>		
Part III submitted in one (1) separate PDF file		
Section I	Title Page	
Section II	Financial Information and Documentation	
<b>Reference Questionnaire Reminders</b>		
Send out Reference Forms for Vendor (with Part A completed)		
Send out Reference Forms for proposed Subcontractors (with Part A and Part B completed, if applicable)		

**ATTACHMENT A – CONFIDENTIALITY AND CERTIFICATION OF INDEMNIFICATION**

Submitted proposals, which are marked “confidential” in their entirety, or those in which a significant portion of the submitted proposal is marked “confidential” **shall not** be accepted by the State of Nevada. Pursuant to NRS 333.333, only specific parts of the proposal may be labeled a “trade secret” as defined in NRS 600A.030(5). All proposals are confidential until the contract is awarded; at which time, both successful and unsuccessful vendors’ technical and cost proposals become public information.

In accordance with the submittal instructions of this RFP, vendors are requested to submit confidential information in separate files marked “**Part IB Confidential Technical**” and “**Part III Confidential Financial**”.

The State shall not be responsible for any information contained within the proposal. If vendors do not comply with the labeling and packing requirements, proposals shall be released as submitted. In the event a governing board acts as the final authority, there may be public discussion regarding the submitted proposals that shall be in an open meeting format, the proposals shall remain confidential.

By signing below, I understand it is my responsibility as the vendor to act in protection of the labeled information and agree to defend and indemnify the State of Nevada for honoring such designation. I duly realize failure to so act shall constitute a complete waiver, and all submitted information shall become public information; additionally, failure to label any information that is released by the State shall constitute a complete waiver of any and all claims for damages caused by the release of the information.

This proposal contains Confidential Information, Trade Secrets and/or Proprietary information.

*Please initial the appropriate response in the boxes below and provide the justification for confidential status.*

<b>Part IB – Confidential Technical Information</b>			
YES		NO	
<b>Justification for Confidential Status</b>			

<b>Part III – Confidential Financial Information</b>			
YES		NO	
<b>Justification for Confidential Status</b>			

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

**This document shall be submitted in Section IV of vendor’s technical proposal**

## ATTACHMENT B – VENDOR CERTIFICATIONS

Vendor agrees and shall comply with the following:

- (1) Any and all prices that may be charged under the terms of the contract do not and shall not violate any existing federal, State or municipal laws or regulations concerning discrimination and/or price fixing. The vendor agrees to indemnify, exonerate and hold the State harmless from liability for any such violation now and throughout the term of the contract.
- (2) All proposed capabilities can be demonstrated by the vendor.
- (3) The price(s) and amount of this proposal have been arrived at independently and without consultation, communication, agreement or disclosure with or to any other contractor, vendor or potential vendor.
- (4) All proposal terms, including prices, shall remain in effect for a minimum of 180 days after the proposal due date. In the case of the awarded vendor, all proposal terms, including prices, shall remain in effect throughout the contract negotiation process.
- (5) No attempt has been made at any time to induce any firm or person to refrain from proposing or to submit a proposal higher than this proposal, or to submit any intentionally high or noncompetitive proposal. All proposals shall be made in good faith and without collusion.
- (6) All conditions and provisions of this RFP are deemed to be accepted by the vendor and incorporated by reference in the proposal, except such conditions and provisions that the vendor expressly excludes in the proposal. Any exclusion shall be in writing and included in the proposal at the time of submission.
- (7) Each vendor shall disclose any existing or potential conflict of interest relative to the performance of the contractual services resulting from this RFP. Any such relationship that might be perceived or represented as a conflict shall be disclosed. By submitting a proposal in response to this RFP, vendors affirm that they have not given, nor intend to give at any time hereafter, any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor, or service to a public servant or any employee or representative of same, in connection with this procurement. Any attempt to intentionally or unintentionally conceal or obfuscate a conflict of interest shall automatically result in the disqualification of a vendor's proposal. An award shall not be made where a conflict of interest exists. The State shall determine whether a conflict of interest exists and whether it may reflect negatively on the State's selection of a vendor. The State reserves the right to disqualify any vendor on the grounds of actual or apparent conflict of interest.
- (8) All employees assigned to the project are authorized to work in this country.
- (9) The company has a written equal opportunity policy that does not discriminate in employment practices with regard to race, color, national origin, physical condition, creed, religion, age, sex, marital status, sexual orientation, developmental disability or disability of another nature.
- (10) The company has a written policy regarding compliance for maintaining a drug-free workplace.
- (11) Vendor understands and acknowledges that the representations within their proposal are material and important and shall be relied on by the State in evaluation of the proposal. Any vendor misrepresentations shall be treated as fraudulent concealment from the State of the true facts relating to the proposal.
- (12) Vendor shall certify that any and all subcontractors comply with Sections 7, 8, 9, and 10, above.
- (13) The proposal shall be signed by the individual(s) legally authorized to bind the vendor per NRS 333.337.

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Vendor Company Name

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Vendor Signature

---

Print Name

---

Date

<p><b>This document shall be submitted in Section IV of vendor's technical proposal</b></p>
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## ATTACHMENT C – CONTRACT FORM

Vendors shall review the terms and conditions of the standard contract used by the State for all services of independent contractors. It is not necessary for vendors to complete the contract form with their proposal. To review the contract form, click on the following link:

[Contract Form](#)

*If you are unable to access the document, please contact the individual specified on Page 1 of this RFP to request a copy via email.*

## ATTACHMENT D – INSURANCE SCHEDULE FOR RFP 69CRC-S1448

Vendors shall review the Insurance Schedule, as this will be the schedule used for the scope of work identified within the RFP.



Insurance Schedule -  
RFP.pdf

*To open the document, double click on the icon.*

*If you are unable to access the document, please contact  
the individual specified on Page 1 of this RFP to request a copy via email.*

## ATTACHMENT E – REFERENCE QUESTIONNAIRE

The State of Nevada requires proposing vendors to submit business references. The purpose of these references is to document the experience relevant to the Scope of Work identified within the RFP and provide assistance in the evaluation process.

<b>INSTRUCTIONS TO PROPOSING VENDOR</b>	
1.	Proposing vendor or vendor's proposed subcontractor shall complete Part A and/or Part B of the Reference Questionnaire.
2.	Proposing vendor shall send the Reference Questionnaire to each business reference listed for completion of Part D, Part E and Part F.
3.	<p>Business reference is requested to submit the completed Reference Questionnaire via email or facsimile to:</p> <p style="padding-left: 40px;">State of Nevada, Purchasing Division            Subject:     <b><i>RFP 69CRC-S1448</i></b>            Attention:   <b><i>Purchasing Division</i></b>            Email:        <a href="mailto:hmoon@admin.nv.gov">hmoon@admin.nv.gov</a></p> <p>Please reference the RFP number in the subject line of the email or on the fax.</p>
4.	The completed Reference Questionnaire shall be received <b><i>no later than 4:30 PM PT 02/15/2021</i></b>
5.	Business references are <b>not</b> to return the Reference Questionnaire to the Proposer (Vendor).
6.	In addition to the Reference Questionnaire, the State may contact any and all business references by phone for further clarification, if necessary.
7.	Questions regarding the Reference Questionnaire or process shall be directed to the individual identified on the RFP cover page.
8.	Reference Questionnaires not received, or not complete, may adversely affect the vendor's score in the evaluation process.



Reference  
Questionnaire - 01-24

*To open the document, double click on the icon.*

*If you are unable to access the document, please contact the individual specified on Page 1 of this RFP to request a copy via email.*



## ATTACHMENT F– PROPOSED STAFF RESUME

The embedded resume shall be completed for all proposed prime contractor staff and proposed subcontractor staff.



Proposed Staff  
Resume - 04-05-17.doc

*To open the document, double click on the icon.*

*If you are unable to access the document, please contact the individual specified on Page 1 of this RFP to request a copy via email.*

## ATTACHMENT G – COST SCHEDULE



69CRC-S1448 Cost  
Schedule.doc

*To open the document, double click on the icon.*

*If you are unable to access the document, please contact  
the individual specified on Page 1 of this RFP to request a copy via email.*

## ATTACHMENT H – COLORADO RIVER COMMISSION CAFR



Colorado River  
Commission of Nevac

*To open the document, double click on the icon.*

*If you are unable to access the document, please contact  
the individual specified on Page 1 of this RFP to request a copy via email.*

# Section I: Title Page

## **PART II – COST PROPOSAL**

RFP Title	Professional Auditing Services
RFP:	69CRC-S1448
Vendor Name:	Moss Adams LLP
Address:	805 SW Broadway, Suite 1200 Portland, OR 97205 (503) 242-1447
Opening Date	February 16, 2021
Opening Time:	2:00 PM



# Section II: Cost Proposal

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**COST PROPOSAL – RFP 69CRC-S1448**  
*Professional Auditing Services*

Vendor Name: Moss Adams LLP

<b>Staff Cost</b>	<b>Base Rate</b>	<b>Direct Labor</b>
A. Partner	\$500	\$1,500
B. Specialist	—	—
C. Supervisory Level (Engagement Reviewer / Senior Manager)	\$410	\$9,000
D. Staff	\$175	\$12,500
E. Other – please provide job classification:		
Manager	\$275	\$6,000
Senior	\$200	\$20,000

**Fee Details**

<b>Subject</b>	<b>The Details</b>
<b>Client Acceptance Procedures</b>	<i>The scope of work and fee quotes are subject to our client acceptance process, which: 1) verifies that all parties understand the specific services we're being asked to perform; 2) ensures contract terms are acceptable to both parties and in agreement with professional standards; and 3) confirms we've staffed the engagement with individuals qualified with the necessary experience to fulfill our commitments to our prospective client. We'll also need to complete our inquiries of your former auditor as required by our professional audit standards.</i>
<b>First-Year Costs</b>	<i>We acknowledge that changing auditors can be disruptive to your staff's routines, since a new audit team needs to spend time learning your systems. We'll absorb all costs related to the transition.</i>
<b>Progress Billing</b>	<i>Progress billings are based on hours and expenses completed at the time of billing. Bills are due upon receipt. We reserve the right to charge interest on accounts over 30 days past due.</i>
<b>Expenses</b>	<i>Our engagement letter will provide an estimate of the expenses for the services to be provided. Direct travel expenses will be billed monthly as incurred.  Travel time is billed at one-half our standard rates.</i>
<b>Cost Overruns</b>	<i>During the course of the audit, we'll measure our progress against our planned budget. If situations arise that are significantly different than our expectations, we'll bring them to your attention immediately and discuss various options before we proceed. We'll meet weekly during the course of fieldwork with the appropriate parties to ensure there are open lines of communication between our organizations.</i>
<b>Future New Audit, Review, and Accounting Standards</b>	<i>Our fee estimate discussed herein is based on accounting and professional standards that exist and are applicable as of the date of this proposal. To the extent that future rulemaking activities require modification to our audit approach, procedures, scope of work, etc., we'll advise you of such changes and the impact on our fee proposal. If we're unable to agree on the additional fees, if any, that may be required to implement any new accounting, auditing, and review standards that are required to be adopted and applied as part of our engagement, we reserve the right to withdraw from the engagement, regardless of the stage of completion.</i>
<b>Routine Phone Calls and Emails</b>	<i>Our policy is to not charge for short telephone calls seeking miscellaneous advice unless those consultations require significant additional work or research. If a matter requires further follow-up, we'll discuss a fee estimate with you before incurring significant time.</i>
<b>Minor Research and Consultation</b>	<i>If we're requested to provide minor research or consultation service, we'll estimate the number of hours necessary to provide the requested services. We'll then provide a fee quote for your approval before commencing any work. Our fees for these services are generally at our standard billing rates.</i>

<b><i>Subject</i></b>	<b><i>The Details</i></b>
<b><i>Predecessor Auditors</i></b>	<b><i>Our fee estimates are based on the assumption that the predecessor auditors will provide timely access to their audit working papers for the year ended June 30, 2020]. Further, it's assumed that the audit work performed by the predecessor auditor will be adequate to support beginning balances.</i></b>
<b><i>Audit Preparation</i></b>	<b><i>Our proposed fees are based on the presumption that your books and records will be ready for audit and minimal audit adjustments will be required. If accounting assistance is required to reconcile accounts, we'll discuss the issues with you, and additional fees will be billed separately, at our standard rates. Additionally, our fee quote assumes that we won't identify any audit findings, including significant deficiencies or material weaknesses. If potential audit findings are identified, costs for investigating and reporting them will be in addition to our audit fees.</i></b>



**COLORADO RIVER COMMISSION OF NEVADA  
AGENDA ITEM E  
FOR MEETING OF APRIL 13, 2021**

**SUBJECT:**

*For Possible Action:* Consideration of and possible action to approve a two-year contract in the amount of \$48,500 between the Colorado River Commission of Nevada (Commission) and Lato & Petrova CPAs, LTD (dba Lato, Petrova, & Pearson CPAs) accounting services to assist with closing of the books and preparation of the Comprehensive Annual Financial Report (CAFR).

**RELATED TO AGENDA ITEM:**

D

**RECOMMENDATION OR RECOMMENDED MOTION:**

Staff recommends the Commission approve the contract between Lato & Petrova CPAs, LTD and the Commission for accounting services; and authorize the Executive Director to sign the contract on behalf of the Commission.

**FISCAL IMPACT:**

Authorization to assist with the year-end closing and preparation of the financial statements (CAFR) in preparation for the annual audit for the fiscal years ending June 30, 2021 and 2022 at a not-to-exceed cost of \$48,500 (two-year total).

**STAFF COMMENTS:**

**A. Background**

Approximately three years ago the Commission joined with the State Controller's office as they issued a request for proposal for year-end financial statement preparation software. The Controller's office was moving from an outdated year-end financial preparation software that they had been using to prepare the State's CAFR for many years to a new system. The Commission joined with that request and purchased the system chosen and adopted by the controller. The software is called CaseWare and both the Controller's Office and the Commission have been using the system to assist with preparing the year-end financial statements. Staff is using the software to upload all transactional data from the State's accounting system into CaseWare, produce a closing trial balance for use by the outside auditors and produce most of the basic financial statements.

The software is capable of much more than has been utilized. The software is capable of producing in final print format, the complete CAFR, including the basic financial statements, footnotes, required supplementary tables and schedules, management discussion and analysis section, letter of transmittal, and all other required portions of a full CAFR. However, at the present time, staff has not fully developed all the system capabilities.

As part of the Commission's recent request for proposals (RFP) for audit services, which resulted in the contract described in agenda item D previously, staff included a request for responding audit firms with CaseWare system knowledge and expertise to assist with the full development of the software capabilities. At the time of the RFP staff was aware of one auditing firm here in Las Vegas with staff possessing the required expertise. However, that firm declined to respond to the RFP on the audit and none of the responding firms possess any CaseWare expertise. After the RFP process, staff was informed that the person with CaseWare expertise was no longer with the auditing firm and was interested in helping the Commission with producing the full CAFR using CaseWare with another smaller firm. The assistance would not include any auditing or attest services, only help with help in closing and fully utilizing the CaseWare system.

Continued on next page...

## **B. Contract**

Staff has developed a contract for the necessary accounting assistance with Lato & Petrova CPAs, LTD for this assistance. The contract form is that developed by the State Purchasing Division for professional services at a cost not exceeding \$50,000. The estimated cost of the contract currently is \$48,500. This contract will provide for assistance with the year-end final closing entries and help with the upload of transactional data as necessary, and then help with further developing the footnotes, schedules, and narrative portions of the CAFR within CaseWare. Staff's goal is to fully produce a finished, print ready CAFR in house and no longer rely on the outside audit firm to produce portions of the financial statements. This will greatly streamline the annual audit and reduce the time spent by the auditors in non-attest services.

**DISCLOSURE OF OWNERSHIP/PRINCIPALS**

<b>Corporate/Business Entity Name:</b> Lato & Petrova, CPAs, LTD	
<b>"Doing Business As" (if applicable):</b> Lato, Petrova & Pearson, CPAs	
<b>Street Address:</b> 3291 East Warm Springs Road # 200	<b>Website:</b> LLPCPAs.com
<b>City, State and Zip Code:</b> Las Vegas, Nevada 89120	<b>POC Name and Email:</b> Rosemary Lato rosemary@llpcpas.com
<b>Telephone Number:</b> 702 -734-6604	<b>Fax Number:</b>
<b>Local Street Address:</b> 3291 East Warm Springs Road # 200	<b>Website:</b> LLPCPAs.com
<b>City, State and Zip Code:</b> Las Vegas, Nevada 89120	<b>Local Fax Number:</b>
<b>Local Telephone Number:</b> 702 -734-6604	<b>Local POC Name and Email:</b> Rosemary Lato rosemarv@llpcpas.com

All entities, with the exception of publicly-traded and non-profit organizations, must list the names of individuals holding more than five percent (5%) ownership or financial interest in the business entity appearing before the CRCNV.

Publicly-traded entities and non-profit organizations shall list all Corporate Officers and Directors in lieu of disclosing the names of individuals with ownership or financial interest.

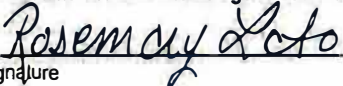
Entities include all business associations organized under or governed by Title 7 of the Nevada Revised Statutes, including but not limited to private corporations, close corporations, foreign corporations, limited liability companies, partnerships, limited partnerships, and professional corporations.

Full Name	Title	% Owned <small>(Not required for Publicly Traded Corporations/Non-profit organizations)</small>
Rosemary Lato	Member	60%
Adeline Goodrich	Member	20%
Marlon Pearson	Member	20%

**This section is not required for publicly-traded corporations.**

- Are any individual members, partners, owners or principals, involved in the business entity, a CRCNV full-time employee(s), or appointed/elected official(s)?  
 Yes  No (If yes, please note that CRCNV employee(s), or appointed/elected official(s) may not perform any work on professional service contracts, or other contracts, which are not subject to competitive bid.)
- Do any individual members, partners, owners or principals have a spouse, registered domestic partner, child, parent, in-law or brother/sister, half-brother/half-sister, grandchild, grandparent, related to a CRCNV full-time employee(s), or appointed/elected official(s)?  
 Yes  No (If yes, please complete the Disclosure of Relationship form on Page 2. If no, please print N/A on Page 2.)

I certify under penalty of perjury, that all of the information provided herein is current, complete and accurate. I also understand that the CRCNV will not take action on items agendized without the completed disclosure form.

	Rosemary Lato
Signature	Print Name
Member	4/2/2021
Title	Date

## DISCLOSURE OF RELATIONSHIP

List any disclosures below:

(Mark N/A, if not applicable.)

NAME OF BUSINESS OWNER/PRINCIPAL	NAME OF CRCNV EMPLOYEE/OFFICIAL AND JOB TITLE	RELATIONSHIP TO CRCNV EMPLOYEE/OFFICIAL
N/A	N/A	N/A

“Consanguinity” is a relationship by blood. “Affinity” is a relationship by marriage.

“To the second degree of consanguinity” applies to the candidate’s first and second degree of blood relatives as follows:

- Spouse – Registered Domestic Partners – Children – Parents – In-laws (first degree)
- Brothers/Sisters – Half-Brothers/Half-Sisters – Grandchildren – Grandparents – In-laws (second degree)

**For CRCNV Use Only:**

If any Disclosure of Relationship is noted above, please complete the following:

Yes  No Is the CRCNV employee(s) noted above involved in the contracting/selection process for this particular agenda item?

Yes  No Is the CRCNV employee(s) noted above involved in any way with the business in performance of the contract?

Notes/Comments:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name (Authorized Department Representative)

## DISCLOSURE OF RELATIONSHIP

***For CRCNV Use Only:***

If any Disclosure of Relationship is noted above, please complete the following:

Yes  No Is the CRCNV employee(s) noted above involved in the contracting/selection process for this particular agenda item?

Yes  No Is the CRCNV employee(s) noted above involved in any way with the business in performance of the contract?

Notes/Comments:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name (Authorized Department Representative)

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***For CRCNV Use Only:***

If any Disclosure of Relationship is noted above, please complete the following:

Yes  No Is the CRCNV employee(s) noted above involved in the contracting/selection process for this particular agenda item?

Yes  No Is the CRCNV employee(s) noted above involved in any way with the business in performance of the contract?

Notes/Comments:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name (Authorized Department Representative)

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***For CRCNV Use Only:***

If any Disclosure of Relationship is noted above, please complete the following:

Yes  No Is the CRCNV employee(s) noted above involved in the contracting/selection process for this particular agenda item?

Yes  No Is the CRCNV employee(s) noted above involved in any way with the business in performance of the contract?

Notes/Comments:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name (Authorized Department Representative)

CETS #:	
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**CONTRACT FOR SERVICES OF INDEPENDENT CONTRACTOR  
FOR LESS THAN \$50,000**

A Contract Between the State of Nevada  
Acting by and Through its

Agency Name:	<b>Colorado River Commission of Nevada</b>
Address:	<b>555 East Washington, Suite 3100</b>
City, State, Zip Code:	<b>Las Vegas, Nevada 89101</b>
Contact:	<b>Douglas Beatty</b>
Phone:	<b>702-486-2670</b>
Fax:	
Email:	<b>dbeaty@crc.nv.gov</b>

Contractor Name:	<b>Lato &amp; Petrova CPAs, LTD (dba Lato, Petrova &amp; Pearson CPAs)</b>
Address:	<b>3291 East Warm Springs Road # 200</b>
City, State, Zip Code:	<b>Las Vegas, Nevada 89120</b>
Contact:	<b>Martha Ford</b>
Phone:	<b>702 204-8447</b>
Fax:	<b>N/A</b>
Email:	<b>martha.j.ford.7938@gmail.com</b>

WHEREAS, NRS 333.700 authorizes officers, departments, institutions, boards, commissions, and other agencies in the Executive Branch of the State Government which derive their support from public money in whole or in part to engage services of persons as independent contractors; and

WHEREAS, it is deemed that the service of Contractor is both necessary and in the best interests of the State of Nevada.

NOW, THEREFORE, in consideration of the aforesaid premises, the parties mutually agree as follows:

- CONTRACT TERM.** This Contract shall be effective as noted below, unless sooner terminated by either party as specified in *Section 7, Contract Termination*. Contracts requiring approval of the Nevada Board of Examiners or the Clerk of the Board are not effective until such approval has occurred, however, after such approval, the effective date will be the date noted below.

Effective from:	<b>Date – Upon Clerk of the Board Approval</b>	To:	<b>Date – May 1, 2023</b>
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- NOTICE.** All communications, including notices, required or permitted to be given under this Contract shall be in writing and directed to the parties at the addresses stated above. Notices may be given: (a) by delivery in person; (b) by a nationally recognized next day courier service, return receipt requested; or (c) by certified mail, return receipt requested. If specifically requested by the party to be notified, valid notice may be given by facsimile transmission or email to the address(es) such party has specified in writing.

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3. **SCOPE OF WORK.** The Scope of Work is described below, which is incorporated herein by reference:

<b>DESCRIPTION OF SCOPE OF WORK:</b>
<b>Accounting services to assist with closing the books and preparing the CAFR</b>

An Attachment must be limited to the Scope of Work to be performed by Contractor. Any provision, term or condition of an Attachment that contradicts the terms of this Contract, or that would change the obligations of the State under this Contract, shall be void and unenforceable.

4. **CONSIDERATION.** The parties agree that Contractor will provide the services specified in *Section 3, Scope of Work* at a cost as noted below:

\$450.00	per	hour
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Total Contract or installments payable at:	Upon presentation of invoices
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Total Contract Not to Exceed:	\$48,500.00
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The State does not agree to reimburse Contractor for expenses unless otherwise specified in the Scope of Work or incorporated Attachments (if any). Any intervening end to a biennial appropriation period shall be deemed an automatic renewal (not changing the overall Contract term) or a termination as the result of legislative appropriation may require.

5. **BILLING SUBMISSION: TIMELINESS.** The parties agree that timeliness of billing is of the essence to the Contract and recognize that the State is on a Fiscal Year. All billings for dates of service prior to July 1 must be submitted to the State no later than the first Friday in August of the same calendar year. A billing submitted after the first Friday in August, which forces the State to process the billing as a stale claim pursuant to NRS 353.097, will subject Contractor to an administrative fee not to exceed one hundred dollars (\$100.00). The parties hereby agree this is a reasonable estimate of the additional costs to the State of processing the billing as a stale claim and that this amount will be deducted from the stale claim payment due to Contractor.

6. **INSPECTION & AUDIT.** Contractor agrees to keep and maintain under generally accepted accounting principles (GAAP) and as required by State and federal law, complete and accurate records as are necessary to fully disclose to the State or United States Government, sufficient information to determine compliance with all State and federal regulations and statutes, and compliance with the terms of this contract, and agrees that such documents will be made available for inspection upon reasonable notice from authorized representatives of the State or Federal Government.

7. **CONTRACT TERMINATION.**

A. Termination Without Cause. Regardless of any terms to the contrary, this Contract may be terminated upon written notice by mutual consent of both parties. The State unilaterally may terminate this contract without cause by giving not less than thirty (30) days' notice in the manner specified in *Section 2, Notice*. If this Contract is unilaterally terminated by the State, Contractor shall use its best efforts to minimize cost to the State and Contractor will not be paid for any cost that Contractor could have avoided.

B. State Termination for Non-Appropriation. The continuation of this Contract beyond the current biennium is subject to and contingent upon sufficient funds being appropriated, budgeted, and otherwise made available by the State Legislature and/or federal sources. The State may terminate this Contract, and Contractor waives any and all claims(s) for damages, effective immediately upon receipt of written notice (or any date specified therein) if for any reason the Contracting Agency's funding from State and/or federal sources is not appropriated or is withdrawn, limited, or impaired.

C. Termination with Cause for Breach. A breach may be declared with or without termination. A notice of breach and termination shall specify the date of termination of the Contract, which shall not be sooner than the expiration of the Time to Correct, if applicable, allowed under *Subsection 7D*. This Contract may be terminated by either party upon written notice of breach to the other party on the following grounds:

- 1) If Contractor fails to provide or satisfactorily perform any of the conditions, work, deliverables, goods, or services called for by this Contract within the time requirements specified in this Contract or within any granted extension of those time requirements; or
- 2) If any state, county, city, or federal license, authorization, waiver, permit, qualification or certification required by statute, ordinance, law, or regulation to be held by Contractor to provide the goods or services required by this Contract is for any reason denied, revoked, debarred, excluded, terminated, suspended, lapsed, or not renewed; or
- 3) If Contractor becomes insolvent, subject to receivership, or becomes voluntarily or involuntarily subject to the jurisdiction of the Bankruptcy Court; or
- 4) If the State materially breaches any material duty under this Contract and any such breach impairs Contractor's ability to perform; or
- 5) If it is found by the State that any quid pro quo or gratuities in the form of money, services, entertainment, gifts, or otherwise were offered or given by Contractor, or any agent or representative of Contractor, to any officer or employee of the State of Nevada with a view toward securing a contract or securing favorable treatment with respect to awarding, extending, amending, or making any determination with respect to the performing of such contract; or
- 6) If it is found by the State that Contractor has failed to disclose any material conflict of interest relative to the performance of this Contract.

D. Time to Correct. Unless the breach is not curable, or unless circumstances do not permit an opportunity to cure, termination upon declared breach may be exercised only after service of formal written notice as specified in **Section 2, Notice**, and the subsequent failure of the breaching party within fifteen (15) calendar days of receipt of that notice to provide evidence, satisfactory to the aggrieved party, showing that the declared breach has been corrected. Upon a notice of breach, the time to correct and the time for termination of the contract upon breach under **Subsection 7C**, above, shall run concurrently, unless the notice expressly states otherwise.

8. **REMEDIES**. Except as otherwise provided for by law or this Contract, the rights and remedies of the parties shall not be exclusive and are in addition to any other rights and remedies provided by law or equity, including, without limitation, actual damages, and to a prevailing party reasonable attorneys' fees and costs. For purposes of an award of attorneys' fees to either party, the parties stipulate and agree that a reasonable hourly rate of attorneys' fees shall be one hundred and fifty dollars (\$150.00) per hour. The State may set off consideration against any unpaid obligation of Contractor to any State agency in accordance with NRS 353C.190. In the event that Contractor voluntarily or involuntarily becomes subject to the jurisdiction of the Bankruptcy Court, the State may set off consideration against any unpaid obligation of Contractor to the State or its agencies, to the extent allowed by bankruptcy law, without regard to whether the procedures of NRS 353C.190 have been utilized.
9. **LIMITED LIABILITY**. The State will not waive and intends to assert available NRS Chapter 41 liability limitations in all cases. Contract liability of both parties shall not be subject to punitive damages. Damages for any State breach shall never exceed the amount of funds appropriated for payment under this Contract, but not yet paid to Contractor, for the Fiscal Year budget in existence at the time of the breach. Contractor's tort liability shall not be limited.
10. **INDEMNIFICATION AND DEFENSE**. To the fullest extent permitted by law, Contractor shall indemnify, hold harmless and defend, not excluding the State's right to participate, the State from and against all liability, claims, actions, damages, losses, and expenses, including, without limitation, reasonable attorneys' fees and costs, arising out of any breach of the obligations of Contractor under this Contract, or any alleged negligent or willful acts or omissions of Contractor, its officers, employees and agents. Contractor's obligation to indemnify the State shall apply in all cases except for claims arising solely from the State's own negligence or willful misconduct. Contractor waives any rights of subrogation against the State. Contractor's duty to defend begins when the State requests defense of any claim arising from this Contract.
11. **REPRESENTATIONS REGARDING INDEPENDENT CONTRACTOR STATUS**. Contractor represents that it is an independent contractor, as defined in NRS 333.700(2) and 616A.255, warrants that it will perform all work under this contract as an independent contractor, and warrants that the State of Nevada will not incur any employment liability by



reason of this Contract or the work to be performed under this Contract. To the extent the State incurs any employment liability for the work under this Contract; Contractor will reimburse the State for that liability.

12. **INSURANCE SCHEDULE.** Unless expressly waived in writing by the Contracting Agency, Contractor must procure, maintain and keep in force for the duration of the Contract insurance conforming to the minimum requirements specified below. Each insurance policy shall provide for a waiver of subrogation against the State of Nevada, its officers, employees and immune contractors as defined in NRS 41.0307, for losses arising from work/materials/equipment performed or provided by or on behalf of Contractor. By endorsement to Contractor’s automobile and general liability policies, the State of Nevada shall be named as an additional insured with respect to liability arising out of the activities performed by, or on behalf of Contractor. Contractor shall not commence work before Contractor has provided evidence of the required insurance in the form of a certificate of insurance and endorsement to the Contracting Agency of the State.

A. Workers’ Compensation and Employer’s Liability Insurance.

- 1) Contractor shall provide proof of worker’s compensation insurance as required per Nevada Revised Statutes Chapters 616A through 616D inclusive.
- 2) If Contractor qualifies as a sole proprietor as defined in NRS Chapter 616A.310 and has elected to not purchase industrial insurance for himself/herself, the sole proprietor must submit to the contracting State agency a fully executed “Affidavit of Rejection of Coverage” form under NRS 616B.627 and NRS 617.210.

B. Commercial General Liability – Occurrence Form. The Policy shall include bodily injury, property damage and broad form contractual liability coverage.

1) General Aggregate	\$2,000,000
2) Products – Completed Operations Aggregate	\$1,000,000
3) Personal and Advertising Injury	\$1,000,000
4) Each Occurrence	\$1,000,000

C. Professional Liability/Errors and Omissions Liability. The policy shall cover professional misconduct or lack of ordinary skill for those positions defined in the Scope of Work of this contract. In the event that the professional liability insurance required by this Contract is written on a claims-made basis, Contractor warrants that any retroactive date under the policy shall precede the effective date of this Contract; and that either continuous coverage will be maintained or an extended discovery period will be exercised for a period of two (2) years beginning at the time work under this Contract is completed.

1) Each Claim	\$1,000,000
2) Annual Aggregate	\$2,000,000

*Mail all required insurance documents to the Contracting Agency identified on page one of the Contract.*

13. **WAIVER OF BREACH.** Failure to declare a breach or the actual waiver of any particular breach of the Contract or its material or nonmaterial terms by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach.

14. **SEVERABILITY.** If any provision contained in this Contract is held to be unenforceable by a court of law or equity, this Contract shall be construed as if such provision did not exist and the non-enforceability of such provision shall not be held to render any other provision or provisions of this Contract unenforceable.

15. **STATE OWNERSHIP OF PROPRIETARY INFORMATION.** Any data or information provided by the State to Contractor and any documents or materials provided by the State to Contractor in the course of this Contract (“State Materials”) shall be and remain the exclusive property of the State and all such State Materials shall be delivered into State possession by Contractor upon completion, termination, or cancellation of this Contract.

16. **PUBLIC RECORDS.** Pursuant to NRS 239.010, information or documents received from Contractor may be open to public inspection and copying. The State may have the duty to disclose unless a particular record is made confidential by law or a common law balance of interests.

17. **GENERAL WARRANTY.** Contractor warrants that all services, deliverables, and/or work products under this Contract shall be completed in a workmanlike manner consistent with standards in the trade, profession, or industry; shall conform

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to or exceed the specifications set forth in the incorporated attachments; and shall be fit for ordinary use, of good quality, with no material defects.

18. **DISCLOSURES REGARDING CURRENT OR FORMER STATE EMPLOYEES.** For the purpose of State compliance with NRS 333.705, Contractor represents and warrants that if Contractor, or any employee of Contractor who will be performing services under this Contract, is a current employee of the State or was employed by the State within the preceding 24 months, Contractor has disclosed the identity of such persons, and the services that each such person will perform, to the Contracting Agency.
  
19. **GOVERNING LAW: JURISDICTION.** This Contract and the rights and obligations of the parties hereto shall be governed by, and construed according to, the laws of the State of Nevada, without giving effect to any principle of conflict-of-law that would require the application of the law of any other jurisdiction. The parties consent to the exclusive jurisdiction of and venue in the First Judicial District Court, Carson City, Nevada for enforcement of this Contract, and consent to personal jurisdiction in such court for any action or proceeding arising out of this Contract.

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20. **ENTIRE CONTRACT AND MODIFICATION.** This Contract and its Scope of Work constitute the entire agreement of the parties and as such are intended to be the complete and exclusive statement of the promises, representations, negotiations, discussions, and other agreements that may have been made in connection with the subject matter hereof. Unless otherwise expressly authorized by the terms of this Contract, no modification or amendment to this Contract shall be binding upon the parties unless the same is in writing and signed by the respective parties hereto and approved by the Office of the Attorney General and the State Board of Examiners, as required. This form of Contract, including any amendments to the Contract, is not authorized for use if the “not to exceed” value **Section 4, Consideration** equals or exceeds \$50,000. This Contract, and any amendments, may be executed in counterparts.

IN WITNESS WHEREOF, the parties hereto have caused this Contract to be signed and intend to be legally bound thereby.

	4/2/2021	Member
_____ Independent Contractor's Signature	_____ Date	_____ Independent Contractor's Title

_____ State of Nevada Authorized Signature	_____ Date	_____ Title
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_____ State of Nevada Authorized Signature	_____ Date	_____ Title
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_____ State of Nevada Authorized Signature	_____ Date	_____ Title
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APPROVED BY BOARD OF EXAMINERS

\_\_\_\_\_  
Signature – Clerk of the Board of Examiners

On: \_\_\_\_\_  
Date

Approved as to form by:

_____ Deputy Attorney General for Attorney General	On: _____ Date
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**COLORADO RIVER COMMISSION OF NEVADA  
AGENDA ITEM F  
FOR MEETING OF APRIL 13, 2021**

**SUBJECT:**

*For Possible Action:* Consideration of and possible action to approve a four-year contract in the amount of \$150,000 for Personal Services of Independent Contractor between the Colorado River Commission of Nevada and March Counsel LLC.

**RELATED TO AGENDA ITEM:**

None.

**RECOMMENDATION OR RECOMMENDED MOTION:**

Staff recommends the Commission approve the Contract for Personal Services of Independent Contractor Between the Colorado River Commission of Nevada and March Counsel LLP and authorize the Executive Director to sign the contract on behalf of the Commission.

**FISCAL IMPACT:**

Four-year contract with a not to exceed amount of \$150,000.

**STAFF COMMENTS AND BACKGROUND:**

The Commission has utilized the services of March Counsel, LLC (Craig Silverstein), formerly known as Stinson Leonard Street, LLP, since June of 2012 to provide needed outside legal services on issues relating to: (1) Federal Energy Regulatory Commission (FERC) proceedings; (2) compliance with mandatory electric reliability standards promulgated by the North American Reliability Corporation (NERC), market manipulation and other related matters; (3) electric and natural gas supply issues; and (4) other matters as directed in writing by the Executive Director.

This personal services contract will: (1) be for a term of 4 years with an expiration date in 2025; and (2) set the total consideration allowed under the contract to \$150,000. This is an area of legal specialization not available to the Commission through the Attorney General's office. Due to the State-mandated approval process for outside services contracts, it can be extremely difficult to enter into a new contract for outside legal services on short notice when the need is immediate.

It is Staff's recommendation that this contract be approved, to allow for the use of March Counsel's services in FERC and other energy matters on an as-needed basis. It is important to note that the March Counsel contract is enabling in nature only, and that further services from this law firm will be provided only upon the specific authorization of the Executive Director. There is no minimum payment or retainer required; the Commission retains full control over the level of expenditures to be incurred under the contract.

**DISCLOSURE OF OWNERSHIP/PRINCIPALS**

<b>Corporate/Business Entity Name:</b> March Counsel LLC	
<b>"Doing Business As" (if applicable):</b>	
<b>Street Address:</b> 1201 Connecticut Ave NW 6th F	<b>Website:</b> www.marchcounsel.com
<b>City, State and Zip Code:</b> Washington DC 20036	<b>POC Name and Email:</b> craig.silverstein@marchcounsel.com
<b>Telephone Number:</b> 202-640-2100	<b>Fax Number:</b> n/a
<b>Local Street Address:</b> n/a	<b>Website:</b> n/a
<b>City, State and Zip Code:</b> n/a	<b>Local Fax Number:</b> n/a
<b>Local Telephone Number:</b> n/a	<b>Local POC Name and Email:</b> n/a

All entities, with the exception of publicly-traded and non-profit organizations, must list the names of individuals holding more than five percent (5%) ownership or financial interest in the business entity appearing before the CRCNV.

Publicly-traded entities and non-profit organizations shall list all Corporate Officers and Directors in lieu of disclosing the names of individuals with ownership or financial interest.

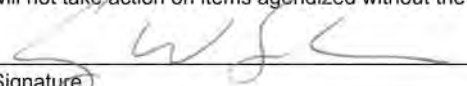
Entities include all business associations organized under or governed by Title 7 of the Nevada Revised Statutes, including but not limited to private corporations, close corporations, foreign corporations, limited liability companies, partnerships, limited partnerships, and professional corporations.

Full Name	Title	% Owned <small>(Not required for Publicly Traded Corporations/Non-profit organizations)</small>
n/a		
_____	_____	_____
_____	_____	_____
_____	_____	_____

**This section is not required for publicly-traded corporations.**

- Are any individual members, partners, owners or principals, involved in the business entity, a CRCNV full-time employee(s), or appointed/elected official(s)?  
 Yes  No (If yes, please note that CRCNV employee(s), or appointed/elected official(s) may not perform any work on professional service contracts, or other contracts, which are not subject to competitive bid.)
- Do any individual members, partners, owners or principals have a spouse, registered domestic partner, child, parent, in-law or brother/sister, half-brother/half-sister, grandchild, grandparent, related to a CRCNV full-time employee(s), or appointed/elected official(s)?  
 Yes  No (If yes, please complete the Disclosure of Relationship form on Page 2. If no, please print N/A on Page 2.)

I certify under penalty of perjury, that all of the information provided herein is current, complete and accurate. I also understand that the CRCNV will not take action on items agendized without the completed disclosure form.

  
 \_\_\_\_\_  
 Signature  
 \_\_\_\_\_  
 Principal  
 \_\_\_\_\_  
 Title

Craig Silverstein  
 \_\_\_\_\_  
 Print Name  
 3/23/21  
 \_\_\_\_\_  
 Date

# DISCLOSURE OF RELATIONSHIP

List any disclosures below:  
 (Mark N/A, if not applicable.)

NAME OF BUSINESS OWNER/PRINCIPAL	NAME OF CRCNV EMPLOYEE/OFFICIAL AND JOB TITLE	RELATIONSHIP TO CRCNV EMPLOYEE/OFFICIAL
n/a		

“Consanguinity” is a relationship by blood. “Affinity” is a relationship by marriage.

“To the second degree of consanguinity” applies to the candidate’s first and second degree of blood relatives as follows:

- Spouse – Registered Domestic Partners – Children – Parents – In-laws (first degree)
- Brothers/Sisters – Half-Brothers/Half-Sisters – Grandchildren – Grandparents – In-laws (second degree)

**For CRCNV Use Only:**

If any Disclosure of Relationship is noted above, please complete the following:

- Yes  No Is the CRCNV employee(s) noted above involved in the contracting/selection process for this particular agenda item?
- Yes  No Is the CRCNV employee(s) noted above involved in any way with the business in performance of the contract?

Notes/Comments:

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Print Name (Authorized Department Representative)

# DISCLOSURE OF RELATIONSHIP

**For CRCNV Use Only:**

If any Disclosure of Relationship is noted above, please complete the following:

Yes  No Is the CRCNV employee(s) noted above involved in the contracting/selection process for this particular agenda item?

Yes  No Is the CRCNV employee(s) noted above involved in any way with the business in performance of the contract?

Notes/Comments:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name (Authorized Department Representative)

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**For CRCNV Use Only:**

If any Disclosure of Relationship is noted above, please complete the following:

Yes  No Is the CRCNV employee(s) noted above involved in the contracting/selection process for this particular agenda item?

Yes  No Is the CRCNV employee(s) noted above involved in any way with the business in performance of the contract?

Notes/Comments:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name (Authorized Department Representative)

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**For CRCNV Use Only:**

If any Disclosure of Relationship is noted above, please complete the following:

Yes  No Is the CRCNV employee(s) noted above involved in the contracting/selection process for this particular agenda item?

Yes  No Is the CRCNV employee(s) noted above involved in any way with the business in performance of the contract?

Notes/Comments:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name (Authorized Department Representative)

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**CONTRACT FOR SERVICES OF INDEPENDENT CONTRACTOR**  
A Contract Between the State of Nevada  
Acting by and Through its

Agency Name:	<b>Colorado River Commission of Nevada</b>
Address:	<b>555 E. Washington Avenue, Suite 3100</b>
City, State, Zip Code:	<b>Las Vegas, NV 89101</b>
Contact:	<b>Eric Witkoski</b>
Phone:	<b>702-486-2670</b>
Fax:	<b>702-486-2670</b>
	<a href="mailto:ewitkoski@crc.nv.gov">ewitkoski@crc.nv.gov</a>

Contractor Name:	<b>March Counsel LLC</b>
Address:	<b>1201 Connecticut Avenue NW 6<sup>th</sup> Floor</b>
City, State, Zip Code:	<b>Washington, DC 20036</b>
Contact:	<b>Craig Silverstein</b>
Phone:	<b>202-640-2100</b>
Fax:	<b>n/a</b>
Email:	<a href="mailto:craig.silverstein@marchcounsel.com">craig.silverstein@marchcounsel.com</a>

WHEREAS, NRS 333.700 authorizes officers, departments, institutions, boards, commissions, and other agencies in the Executive Department of the State Government which derive their support from public money in whole or in part to engage, subject to the approval of the Board of Examiners (BOE), services of persons as independent contractors; and

WHEREAS, it is deemed that the service of Contractor is both necessary and in the best interests of the State of Nevada.

NOW, THEREFORE, in consideration of the aforesaid premises, the parties mutually agree as follows:

1. **REQUIRED APPROVAL.** This Contract shall not become effective until and unless approved by the Nevada State Board of Examiners.
2. **DEFINITIONS.**
  - A. "State" – means the State of Nevada and any State agency identified herein, its officers, employees and immune contractors as defined in NRS 41.0307.
  - B. "Contracting Agency" – means the State agency identified above.
  - C. "Contractor" – means the person or entity identified above that performs services and/or provides goods for the State under the terms and conditions set forth in this Contract.
  - D. "Fiscal Year" – means the period beginning July 1st and ending June 30th of the following year.
  - E. "Contract" – Unless the context otherwise requires, "Contract" means this document entitled Contract for Services of Independent Contractor and all Attachments or Incorporated Documents.
  - F. "Contract for Independent Contractor" – means this document entitled Contract for Services of Independent Contractor exclusive of any Attachments or Incorporated Documents.



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3. **CONTRACT TERM.** This Contract shall be effective as noted below, unless sooner terminated by either party as specified in *Section 10, Contract Termination*. Contract is subject to Board of Examiners' approval.

Effective from:	Date 06/01/2021	To:	Date 06/30/2025
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4. **NOTICE.** All communications, including notices, required or permitted to be given under this Contract shall be in writing and directed to the parties at the addresses stated above. Notices may be given: (i) by delivery in person; (ii) by a nationally recognized next day courier service, return receipt requested; or (iii) by certified mail, return receipt requested. If specifically requested by the party to be notified, valid notice may be given by facsimile transmission or electronic mail to the address(es) such party has specified in writing.

5. **INCORPORATED DOCUMENTS.** The parties agree that this Contract, inclusive of the following attachments, specifically describes the scope of work. This Contract incorporates the following attachments in descending order of constructive precedence:

ATTACHMENT AA:	SCOPE OF WORK
ATTACHMENT BB:	INSURANCE SCHEDULE

Any provision, term or condition of an Attachment that contradicts the terms of this Contract for Independent Contractor, or that would change the obligations of the State under this Contract for Independent Contractor, shall be void and unenforceable.

6. **CONSIDERATION.** The parties agree that Contractor will provide the services specified in *Section 5, Incorporated Documents* at the rates shown in Exhibit 1 of Attachment AA. The current rate is as noted below:

\$425	per	hour
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Total Contract or installments payable at:	Presentation and approval of invoices that itemize work performed by time and date of services rendered,
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Total Contract Not to Exceed:	\$150,000.00
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Contractor shall provide a revised Exhibit 1 to Attachment AA to the Commission by December 31 of each year should it desire to increase hourly rates; and the Contracting Agency's Executive Director is authorized to approve subsequent payments to Contractor at the rates set forth in the revised Exhibit 1 to Attachment AA, provided that the total amount paid is less than the maximum aggregate cost of services approved for Contractor's services by the Board of Examiners.

The State does not agree to reimburse Contractor for expenses unless otherwise specified in the incorporated attachments. Any intervening end to a biennial appropriation period shall be deemed an automatic renewal (not changing the overall Contract term) or a termination as the result of legislative appropriation may require.

Subject to applicable rules of ethics and as set out in Attachment AA, Contractor is not obligated to perform services or incur costs or expenses that would result in compensation due to Contractor in excess of the amount approved by the Commission. Contractor shall inform the Commission if the maximum aggregate cost is reached and may continue performing work and incurring costs and expenses at its own risk of not being compensated unless the Commission approves an amended contract, or may cease such work until approval is obtained.

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7. **ASSENT.** The parties agree that the terms and conditions listed on incorporated attachments of this Contract are also specifically a part of this Contract and are limited only by their respective order of precedence and any limitations specified.
8. **BILLING SUBMISSION: TIMELINESS.** The parties agree that timeliness of billing is of the essence to the Contract and recognize that the State is on a Fiscal Year. All billings for dates of service prior to July 1 must be submitted to the state no later than the first Friday in August of the same calendar year. A billing submitted after the first Friday in August, which forces the State to process the billing as a stale claim pursuant to NRS 353.097, will subject Contractor to an administrative fee not to exceed one hundred dollars (\$100.00). The parties hereby agree this is a reasonable estimate of the additional costs to the state of processing the billing as a stale claim and that this amount will be deducted from the stale claim payment due to Contractor.
9. **INSPECTION & AUDIT.**
  - A. Books and Records. Contractor agrees to keep and maintain under generally accepted accounting principles (GAAP) full, true and complete records, contracts, books, and documents as are necessary to fully disclose to the State or United States Government, or their authorized representatives, upon audits or reviews, sufficient information to determine compliance with all State and federal regulations and statutes.
  - B. Inspection & Audit. Contractor agrees that the relevant books, records (written, electronic, computer related or otherwise), including, without limitation, relevant accounting procedures and practices of Contractor or its subcontractors, financial statements and supporting documentation, and documentation related to the work product shall be subject, at any reasonable time, to inspection, examination, review, audit, and copying at any office or location of Contractor where such records may be found, with or without notice by the State Auditor, the relevant State agency or its contracted examiners, the department of Administration, Budget Division, the Nevada State Attorney General's Office or its Fraud Control Units, the state Legislative Auditor, and with regard to any federal funding, the relevant federal agency, the Comptroller General, the General Accounting Office, the Office of the Inspector General, or any of their authorized representatives. All subcontracts shall reflect requirements of this Section.
  - C. Period of Retention. All books, records, reports, and statements relevant to this Contract must be retained a minimum three (3) years, and for five (5) years if any federal funds are used pursuant to the Contract. The retention period runs from the date of payment for the relevant goods or services by the state, or from the date of termination of the Contract, whichever is later. Retention time shall be extended when an audit is scheduled or in progress for a period reasonably necessary to complete an audit and/or to complete any administrative and judicial litigation which may ensue.
10. **CONTRACT TERMINATION.**
  - A. Termination Without Cause. Regardless of any terms to the contrary, this Contract may be terminated upon written notice by mutual consent of both parties. The State unilaterally may terminate this contract without cause by giving not less than thirty (30) days' notice in the manner specified in *Section 4, Notice*. If this Contract is unilaterally terminated by the State, Contractor shall use its best efforts to minimize cost to the State and Contractor will not be paid for any cost that Contractor could have avoided.
  - B. State Termination for Non-Appropriation. The continuation of this Contract beyond the current biennium is subject to and contingent upon sufficient funds being appropriated, budgeted, and otherwise made available by the State Legislature and/or federal sources. The State may terminate this Contract, and Contractor waives any and all claims(s) for damages, effective immediately upon receipt of written notice (or any date specified therein) if for any reason the contracting Agency's funding from State and/or federal sources is not appropriated or is withdrawn, limited, or impaired.
  - C. Termination with Cause for Breach. A breach may be declared with or without termination. A notice of breach and termination shall specify the date of termination of the Contract, which shall not be sooner than the expiration of the Time to Correct, if applicable, allowed under subsection 10D. This Contract may be terminated by either party upon written notice of breach to the other party on the following grounds:

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- 1) If Contractor fails to provide or satisfactorily perform any of the conditions, work, deliverables, goods, or services called for by this Contract within the time requirements specified in this Contract or within any granted extension of those time requirements; or
- 2) If any state, county, city, or federal license, authorization, waiver, permit, qualification or certification required by statute, ordinance, law, or regulation to be held by Contractor to provide the goods or services required by this Contract is for any reason denied, revoked, debarred, excluded, terminated, suspended, lapsed, or not renewed; or
- 3) If Contractor becomes insolvent, subject to receivership, or becomes voluntarily or involuntarily subject to the jurisdiction of the Bankruptcy Court; or
- 4) If the State materially breaches any material duty under this Contract and any such breach impairs Contractor's ability to perform; or
- 5) If it is found by the State that any quid pro quo or gratuities in the form of money, services, entertainment, gifts, or otherwise were offered or given by Contractor, or any agent or representative of Contractor, to any officer or employee of the State of Nevada with a view toward securing a contract or securing favorable treatment with respect to awarding, extending, amending, or making any determination with respect to the performing of such contract; or
- 6) If it is found by the State that Contractor has failed to disclose any material conflict of interest relative to the performance of this Contract.

D. Time to Correct. Unless the breach is not curable, or unless circumstances do not permit an opportunity to cure, termination upon declared breach may be exercised only after service of formal written notice as specified in *Section 4, Notice*, and the subsequent failure of the breaching party within fifteen (15) calendar days of receipt of that notice to provide evidence, satisfactory to the aggrieved party, showing that the declared breach has been corrected. Upon a notice of breach, the time to correct and the time for termination of the contract upon breach under subsection 10C, above, shall run concurrently, unless the notice expressly states otherwise.

E. Winding Up Affairs Upon Termination. In the event of termination of this Contract for any reason, the parties agree that the provisions of this Section survive termination:

- 1) The parties shall account for and properly present to each other all claims for fees and expenses and pay those which are undisputed and otherwise not subject to set off under this Contract. Neither party may withhold performance of winding up provisions solely based on nonpayment of fees or expenses accrued up to the time of termination.
- 2) Contractor shall satisfactorily complete work in progress at the agreed rate (or a pro rata basis if necessary) if so requested by the Contracting Agency;
- 3) Contractor shall execute any documents and take any actions necessary to effectuate an assignment of this Contract if so requested by the Contracting Agency;
- 4) Contractor shall preserve, protect and promptly deliver into State possession all proprietary information in accordance with *Section 21, State Ownership of Proprietary Information*.

11. **REMEDIES.** Except as otherwise provided for by law or this Contract, the rights and remedies of the parties shall not be exclusive and are in addition to any other rights and remedies provided by law or equity, including, without limitation, actual damages, and to a prevailing party reasonable attorneys' fees and costs. For purposes of an award of attorneys' fees to either party, the parties stipulate and agree that a reasonable hourly rate of attorneys' fees shall be one hundred and fifty dollars (\$150.00) per hour for State-employed attorneys. The State may set off consideration against any unpaid obligation of Contractor to any State agency in accordance with NRS 353C.190. In the event that Contractor voluntarily or involuntarily becomes subject to the jurisdiction of the Bankruptcy Court, the State may set off consideration against any unpaid obligation of Contractor to the State or its agencies, to the extent allowed by bankruptcy law, without regard to whether the procedures of NRS 353C.190 have been utilized.

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12. **LIMITED LIABILITY.** The State will not waive and intends to assert available NRS Chapter 41 liability limitations in all cases. Contract liability of both parties shall not be subject to punitive damages. Damages for any State breach shall never exceed the amount of funds appropriated for payment under this Contract, but not yet paid to Contractor, for the Fiscal Year budget in existence at the time of the breach. Contractor’s tort liability shall not be limited.
13. **FORCE MAJEURE.** Neither party shall be deemed to be in violation of this Contract if it is prevented from performing any of its obligations hereunder due to strikes, failure of public transportation, civil or military authority, act of public enemy, accidents, fires, explosions, or acts of God, including without limitation, earthquakes, floods, winds, or storms. In such an event the intervening cause must not be through the fault of the party asserting such an excuse, and the excused party is obligated to promptly perform in accordance with the terms of the Contract after the intervening cause ceases.
14. **INDEMNIFICATION AND DEFENSE.** To the fullest extent permitted by law, Contractor shall indemnify, hold harmless and defend, not excluding the State’s right to participate, the State from and against all liability, claims, actions, damages, losses, and expenses, including, without limitation, reasonable attorneys’ fees and costs, arising out of any breach of the obligations of Contractor under this contract, or any alleged negligent or willful acts or omissions of Contractor, its officers, employees and agents. Contractor’s obligation to indemnify the State shall apply in all cases except for claims arising solely from the State’s own negligence or willful misconduct. Contractor waives any rights of subrogation against the State. Contractor’s duty to defend begins when the State requests defense of any claim arising from this Contract.
15. **REPRESENTATIONS REGARDING INDEPENDENT CONTRACTOR STATUS.** Contractor represents that it is an independent contractor, as defined in NRS 333.700(2) and 616A.255, warrants that it will perform all work under this contract as an independent contractor, and warrants that the State of Nevada will not incur any employment liability by reason of this Contract or the work to be performed under this Contract. To the extent the State incurs any employment liability for the work under this Contract; Contractor will reimburse the State for that liability.
16. **INSURANCE SCHEDULE.** Unless expressly waived in writing by the State, Contractor must carry policies of insurance and pay all taxes and fees incident hereunto. Policies shall meet the terms and conditions as specified within this Contract along with the additional limits and provisions as described in *Attachment BB*, incorporated hereto by attachment. The State shall have no liability except as specifically provided in the Contract.
  - A. Insurance Coverage. Contractor shall, at Contractor’s sole expense, procure, maintain and keep in force for the duration of the Contract insurance conforming to the minimum limits as specified in *Attachment BB*, incorporated hereto by attachment. Unless specifically stated herein or otherwise agreed to by the State, the required insurance shall be in effect prior to the commencement of work by Contractor and shall continue in force as appropriate until:
    - 1) Final acceptance by the State of the completion of this Contract; or
    - 2) Such time as the insurance is no longer required by the State under the terms of this Contract; whichever occurs later.

Any insurance or self-insurance available to the State shall be in excess of and non-contributing with, any insurance required from Contractor. Contractor’s insurance policies shall apply on a primary basis. Until such time as the insurance is no longer required by the State, Contractor shall provide the State with renewal or replacement evidence of insurance no less than thirty (30) days before the expiration or replacement of the required insurance. If at any time during the period when insurance is required by the Contract, an insurer or surety shall fail to comply with the requirements of this Contract, as soon as Contractor has knowledge of any such failure, Contractor shall immediately notify the State and immediately replace such insurance or bond with an insurer meeting the requirements.

**B. General Requirements.**

- 1) Deductibles and Self-Insured Retentions: Insurance maintained by Contractor shall apply on a first dollar basis without application of a deductible or self-insured retention unless otherwise specifically agreed to by the State. Such approval shall not relieve Contractor from the obligation to pay any deductible or self-insured retention.

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Any deductible or self-insured retention shall not exceed fifty thousand dollars (\$50,000.00) per occurrence, unless otherwise approved by the Risk Management Division.

a) .

C. Evidence of Insurance.

Prior to the start of any work, Contractor must provide the following documents to the contracting State agency:

1) Certificate of Insurance: The Acord 25 Certificate of Insurance form or a form substantially similar must be submitted to the State to evidence the insurance policies and coverages required of Contractor. The certificate must name the State of Nevada, its officers, employees and immune contractors as defined in NRS 41.0307 as the certificate holder. The certificate should be signed by a person authorized by the insurer to bind coverage on its behalf. The State project/Contract number; description and Contract effective dates shall be noted on the certificate, and upon renewal of the policies listed, Contractor shall furnish the State with replacement certificates as described within *Section 16A, Insurance Coverage*.

**Mail all required insurance documents to the State Contracting Agency identified on Page one of the Contract.**

2) Review and Approval: Documents specified above must be submitted for review and approval by the State prior to the commencement of work by Contractor. Neither approval by the State nor failure to disapprove the insurance furnished by Contractor shall relieve Contractor of Contractor’s full responsibility to provide the insurance required by this Contract. Compliance with the insurance requirements of this Contract shall not limit the liability of Contractor or its subcontractors, employees or agents to the State or others, and shall be in addition to and not in lieu of any other remedy available to the State under this Contract or otherwise. The State reserves the right to request and review a copy of any required insurance policy or endorsement to assure compliance with these requirements.

17. **COMPLIANCE WITH LEGAL OBLIGATIONS.** Contractor shall procure and maintain for the duration of this Contract any state, county, city or federal license, authorization, waiver, permit qualification or certification required by statute, ordinance, law, or regulation to be held by Contractor to provide the goods or services required by this Contract. Contractor shall provide proof of its compliance upon request of the Contracting Agency. Contractor will be responsible to pay all taxes, assessments, fees, premiums, permits, and licenses required by law. Real property and personal property taxes are the responsibility of Contractor in accordance with NRS 361.157 and NRS 361.159. Contractor agrees to be responsible for payment of any such government obligations not paid by its subcontractors during performance of this Contract.
18. **WAIVER OF BREACH.** Failure to declare a breach or the actual waiver of any particular breach of the Contract or its material or nonmaterial terms by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach.
19. **SEVERABILITY.** If any provision contained in this Contract is held to be unenforceable by a court of law or equity, this Contract shall be construed as if such provision did not exist and the non-enforceability of such provision shall not be held to render any other provision or provisions of this Contract unenforceable.
20. **ASSIGNMENT/DELEGATION.** To the extent that any assignment of any right under this Contract changes the duty of either party, increases the burden or risk involved, impairs the chances of obtaining the performance of this Contract, attempts to operate as a novation, or includes a waiver or abrogation of any defense to payment by State, such offending portion of the assignment shall be void, and shall be a breach of this Contract. Contractor shall neither assign, transfer nor delegate any rights, obligations nor duties under this Contract without the prior written consent of the State.
21. **STATE OWNERSHIP OF PROPRIETARY INFORMATION.** Any data or information provided by the State to Contractor and any documents or materials provided by the State to Contractor in the course of this Contract (“State Materials”) shall be and remain the exclusive property of the State and all such State Materials shall be delivered into State possession by Contractor upon completion, termination, or cancellation of this Contract. Contractor may retain copies of proprietary information in accordance with its ethical obligations, as set out in Attachment AA.

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- 22. **PUBLIC RECORDS.** Pursuant to NRS 239.010, information or documents received from Contractor may be open to public inspection and copying. The State has a legal obligation to disclose such information unless a particular record is made confidential by law or a common law balancing of interests. Contractor may label specific parts of an individual document as a “trade secret” or “confidential” in accordance with NRS 333.333, provided that Contractor thereby agrees to indemnify and defend the State for honoring such a designation. The failure to so label any document that is released by the State shall constitute a complete waiver of any and all claims for damages caused by any release of the records.
- 23. **CONFIDENTIALITY.** Contractor shall keep confidential all information, in whatever form, produced, prepared, observed or received by Contractor to the extent that such information is confidential by law or otherwise required by this Contract.
- 24. **FEDERAL FUNDING.** In the event federal funds are used for payment of all or part of this Contract:
  - A. Contractor certifies, by signing this Contract, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any federal department or agency. This certification is made pursuant to Executive Orders 12549 and 12689 and Federal Acquisition Regulation subpart 9.4, and any relevant program-specific regulations. This provision shall be required of every subcontractor receiving any payment in whole or in part from federal funds.
  - B. Contractor and its subcontracts shall comply with all terms, conditions, and requirements of the Americans with Disabilities Act of 1990 (P.L. 101-136), 42 U.S.C. 12101, as amended, and regulations adopted thereunder, including 28 C.F.R. Section 35, inclusive, and any relevant program-specific regulations.
  - C. Contractor and its subcontractors shall comply with the requirements of the Civil Rights Act of 1964 (P.L. 88-352), as amended, the Rehabilitation Act of 1973 (P.L. 93-112), as amended, and any relevant program-specific regulations, and shall not discriminate against any employee or offeror for employment because of race, national origin, creed, color, sex, religion, age, disability or handicap condition (including AIDS and AIDS-related conditions.)
- 25. **LOBBYING.** The parties agree, whether expressly prohibited by federal law, or otherwise, that no funding associated with this Contract will be used for any purpose associated with or related to lobbying or influencing or attempting to lobby or influence for any purpose the following:
  - A. Any federal, state, county or local agency, legislature, commission, council or board;
  - B. Any federal, state, county or local legislator, commission member, council member, board member, or other elected official; or
  - C. Any officer or employee of any federal, state, county or local agency; legislature, commission, council or board.
- 26. **GENERAL WARRANTY.** Contractor warrants that all services, deliverables, and/or work products under this Contract shall be completed in a workmanlike manner consistent with standards in the trade, profession, or industry; shall conform to or exceed the specifications set forth in the incorporated attachments; and shall be fit for ordinary use, of good quality, with no material defects.
- 27. **PROPER AUTHORITY.** The parties hereto represent and warrant that the person executing this Contract on behalf of each party has full power and authority to enter into this Contract. Contractor acknowledges that as required by statute or regulation this Contract is effective only after approval by the State Board of Examiners and only for the period of time specified in the Contract. Any services performed by Contractor before this Contract is effective or after it ceases to be effective are performed at the sole risk of Contractor.
- 28. **DISCLOSURES REGARDING CURRENT OR FORMER STATE EMPLOYEES.** For the purpose of State compliance with NRS 333.705, Contractor represents and warrants that if Contractor, or any employee of Contractor who will be performing services under this Contract, is a current employee of the State or was employed by the State within the preceding 24 months, Contractor has disclosed the identity of such persons, and the services that each such person will perform, to the Contracting Agency.

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29. **ASSIGNMENT OF ANTITRUST CLAIMS.** Contractor irrevocably assigns to the State any claim for relief or cause of action which Contractor now has or which may accrue to Contractor in the future by reason of any violation of State of Nevada or federal antitrust laws in connection with any goods or services provided under this Contract.
30. **GOVERNING LAW: JURISDICTION.** This Contract and the rights and obligations of the parties hereto shall be governed by, and construed according to, the laws of the State of Nevada, without giving effect to any principle of conflict-of-law that would require the application of the law of any other jurisdiction. The parties consent to the exclusive jurisdiction of and venue in the First Judicial District Court, Carson City, Nevada for enforcement of this Contract, and consent to personal jurisdiction in such court for any action or proceeding arising out of this Contract.
31. **ENTIRE CONTRACT AND MODIFICATION.** This Contract and its integrated attachment(s) constitute the entire agreement of the parties and as such are intended to be the complete and exclusive statement of the promises, representations, negotiations, discussions, and other agreements that may have been made in connection with the subject matter hereof. Unless an integrated attachment to this Contract specifically displays a mutual intent to amend a particular part of this Contract, general conflicts in language between any such attachment and this Contract shall be construed consistent with the terms of this Contract. Unless otherwise expressly authorized by the terms of this Contract, no modification or amendment to this Contract shall be binding upon the parties unless the same is in writing and signed by the respective parties hereto and approved by the Office of the Attorney General and the State Board of Examiners. This Contract, and any amendments, may be executed in counterparts.





Colorado River Commission of Nevada  
Scope of Work

A Contract Between the State of Nevada  
Acting by and Through its

COLORADO RIVER COMMISSION

and

MARCH COUNSEL LLC

March Counsel LLC shall, in cooperation with the Office of the Nevada Attorney General, act as legal counsel to the Commission on issues relating to (i) Federal Energy Regulatory Commission (FERC) proceedings and rulemakings, (ii) compliance with mandatory electric reliability standards promulgated by the North American Electric Reliability Corporation (NERC), (iii) FERC anti-manipulation and other wholesale market compliance matters, (iv) wholesale electric and natural gas supply issues and (v) on other matters as directed in writing by the Executive Director or the Deputy Director. In acting as legal counsel, March Counsel may be called upon on a case-by-case basis to:

1. Appear at procedural and substantive hearing before the FERC and NERC.
2. Participate in and support the Commission in formal or informal settlement conferences.
3. Prepare, draft and file appropriate pleadings, including but not limited to, motions and legal briefs,
4. Support Commission personnel and witnesses in matters before FERC and NERC.
5. Research questions of law and provide appropriate memoranda to reflect its conclusions and recommendations.
6. Prepare and conduct training sessions related to compliance.
7. Assist the Commission with questions related to participation in energy markets.
8. Assist the Commission with contract negotiations.
9. Perform such other services consistent with this Contract as specifically authorized in writing by the Executive Director.

CERTIFICATE OF INSURANCE	3/23/2021
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<b>PRODUCER</b> Affinity Insurance Services, Inc. 1120 20th Street N.W., Suite 600 Washington, DC 20036-3390	THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. <b>COMPANIES AFFORDING COVERAGE</b> COMPANY <b>A      AXIS Insurance Company</b> COMPANY <b>B</b> COMPANY <b>C</b> COMPANY <b>D</b>
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<b>INSURED</b> March Counsel LLC 1201 Connecticut Avenue NW 6th Floor Washington, DC 20036-6046	
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**COVERAGES**  
 THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

CO LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> OCCUR <input type="checkbox"/> OWNER'S CONT. PROT.				GENERAL AGGREGATE      \$ PRODUCTS-COMP/OP AGG.      \$ PERSONAL & ADV. INJURY      \$ EACH OCCURRENCE      \$ FIRE DAMAGE (Any one fire)      \$ MED EXP. (Any one person)      \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS				COMBINED SINGLE LIMIT      \$ BODILY INJURY      \$ (Per person) BODILY INJURY      \$ (Per accident) PROPERTY DAMAGE      \$
	GARAGE LIABILITY <input type="checkbox"/> ANY AUTO				AUTO ONLY - EA ACCIDENT      \$ OTHER THAN AUTO ONLY EACH ACCIDENT      \$ AGGREGATE      \$
	EXCESS LIABILITY <input type="checkbox"/> UMBRELLA FORM <input type="checkbox"/> OTHER THAN UMBRELLA FORM				EACH OCCURRENCE      \$ AGGREGATE      \$
	WORKERS COMPENSATION AND EMPLOYERS LIABILITY THE PROPRIETOR/PARTNERS/ EXECUTIVE/OFFICERS ARE: <input type="checkbox"/> INCL <input type="checkbox"/> EXCL				STATUTORY LIMITS EACH ACCIDENT      \$ DISEASE POLICY LIMIT      \$ DISEASE EACH EMPLOYEE      \$
X	<b>Professional Liability Insurance</b>	018997-0121	4/19/2021	4/19/2022	Limits of Liability \$1,000,000 Each Claim \$2,000,000 Aggregate \$1,000 Deductible

<b>CERTIFICATE HOLDER</b> Colorado River Commission of Nevada 555 E. Washington Avenue Suite 3100 Las Vegas, NV 89101	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING COMPANY WILL ENDEAVOR TO MAIL <b>30</b> DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO MAIL SUCH NOTICE SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE COMPANY, ITS AGENTS OR REPRESENTATIVES. AUTHORIZED REPRESENTATIVE 
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**COLORADO RIVER COMMISSION OF NEVADA  
AGENDA ITEM G  
FOR MEETING OF APRIL 13 2021**

**SUBJECT:**

*For Information Only.* Status Update on 2021 Legislative Session and related Budget.

**RELATED TO AGENDA ITEM:**

None.

**RECOMMENDATION OR RECOMMENDED MOTION:**

None.

**FISCAL IMPACT:**

None.

**STAFF COMMENTS AND BACKGROUND:**

Staff will provide report at the meeting.

**COLORADO RIVER COMMISSION OF NEVADA  
AGENDA ITEM H  
FOR MEETING OF APRIL 13, 2021**

**SUBJECT:**

*For Information Only:* Update on pending legal matters, including Federal Energy Regulatory Commission or Public Utilities Commission of Nevada filings.

**RELATED TO AGENDA ITEM:**

None.

**RECOMMENDATION OR RECOMMENDED MOTION:**

None.

**FISCAL IMPACT:**

None.

**STAFF COMMENTS AND BACKGROUND:**

Special Counsel will provide an update at the meeting.

**COLORADO RIVER COMMISSION OF NEVADA  
AGENDA ITEM I  
FOR MEETING OF APRIL 13, 2021**

**SUBJECT:**

*For Information Only:* Status update from Staff on the hydrological conditions, drought, and climate of the Colorado River Basin, Nevada's consumptive use of Colorado River water, the drought contingency plan, impacts on hydropower generation, electrical construction activities and other developments on the Colorado River.

**RELATED TO AGENDA ITEM:**

None.

**RECOMMENDATION OR RECOMMENDED MOTION:**

None.

**FISCAL IMPACT:**

None.

**STAFF COMMENTS AND BACKGROUND:**

Staff will provide report at the meeting.

**COLORADO RIVER COMMISSION OF NEVADA  
AGENDA ITEM J  
FOR MEETING OF APRIL 13, 2021**

**SUBJECT:**

Comments from the public. (No action may be taken on a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action may be taken.)

**RELATED TO AGENDA ITEM:**

None.

**RECOMMENDATION OR RECOMMENDED MOTION:**

None.

**FISCAL IMPACT:**

None.

**STAFF COMMENTS AND BACKGROUND:**

**COLORADO RIVER COMMISSION OF NEVADA  
AGENDA ITEM K  
FOR MEETING OF APRIL 13, 2021**

**SUBJECT:**

Comments and questions from the Commission members.

**RELATED TO AGENDA ITEM:**

None.

**RECOMMENDATION OR RECOMMENDED MOTION:**

None.

**FISCAL IMPACT:**

None.

**STAFF COMMENTS AND BACKGROUND:**

**COLORADO RIVER COMMISSION OF NEVADA  
AGENDA ITEM L  
FOR MEETING OF APRIL 13, 2021**

**SUBJECT:**

Selection of the next possible meeting date.

**RELATED TO AGENDA ITEM:**

None.

**RECOMMENDATION OR RECOMMENDED MOTION:**

None.

**FISCAL IMPACT:**

None.

**STAFF COMMENTS AND BACKGROUND:**

The next meeting is tentatively scheduled for 1:30 p.m. on Tuesday, May 11, 2021, at the Clark County Government Center, Commission Chambers, 500 South Grand Central Parkway, Las Vegas, Nevada.



**COLORADO RIVER COMMISSION OF NEVADA  
AGENDA ITEM M  
FOR MEETING OF APRIL 13, 2021**

**SUBJECT:**

Adjournment.

**RELATED TO AGENDA ITEM:**

None.

**RECOMMENDATION OR RECOMMENDED MOTION:**

None.

**FISCAL IMPACT:**

None.

**STAFF COMMENTS AND BACKGROUND:**