Request for Proposal (RFP)

RFP #04-19: Audit Services
California Earthquake Authority

Date: July 2019
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I. **Purpose of Request for Proposal (RFP)**

The California Earthquake Authority ("CEA") is seeking an audit firm to perform the CEA's annual financial statement audits under Generally Accepted Accounting Principles (GAAP) and Statutory Accounting Principles (SAP).

II. **Summary of Key Dates**

The following schedule is subject to modification by the CEA, in its sole discretion. ALL PROPOSERS must conform to this schedule or they will be removed from consideration. Inquiries regarding submissions must be submitted in the manner described in Section IV – Method of Submitting Questions and Inquiries, below.

1. Date of Issue: July 1, 2019
2. Deadline for Questions and Inquiries regarding RFP: July 15, 2019
3. Proposal Submission Deadline: July 31, 2019, 5:00 p.m. PDT
4. Proposal Evaluation by CEA: August 2019
5. Finalists’ Presentations (optional at discretion of CEA): TBD
6. Award of Opportunity to Negotiate Contract: TBD
7. Notice of Intent to Award Contract: TBD

*The CEA will make reasonable efforts to adhere to this schedule but retains its sole discretion to modify the schedule as necessary.*

III. **Background of the CEA**

Following the unprecedented losses from the 1994 Northridge earthquake near Los Angeles, the State of California established the California Earthquake Authority (CEA) through legislation in 1995 and 1996 as a publicly managed, but privately funded, entity—the CEA is expressly authorized by law to provide residential earthquake insurance.

Insurers that sell residential property insurance in California are required to offer earthquake insurance to their home-insurance customers. Those insurers can choose to offer their own policy of earthquake insurance, contract with other providers to offer earthquake insurance, or they can apply to become a “participating insurer” of the CEA. By law, only these participating insurers can offer CEA-earthquake-insurance policies. Under a uniform written contract, CEA participating insurers sell and service CEA earthquake insurance and adjust CEA claims, all according to law and to CEA promulgated rules and procedures.

As an authorized provider of residential earthquake insurance throughout California, the CEA, and the insurance forms and rates that support its product pricing, are regulated by the California Insurance Commissioner.

The CEA is administered by a Governing Board composed of five elected public officials: California’s Governor, State Treasurer, and Insurance Commissioner serve as voting members, and the Speaker of the Assembly and the President Pro Tempore of the Senate serve as non-voting members. The Governing Board is advised by an appointed 11-member Advisory Panel.

Since the CEA began operations in December 1996, a growing number of CEA participating insurance companies have sold and serviced CEA residential earthquake insurance policies to meet their legal mandate—today, more
than 20 insurance companies, representing almost 80% of California’s residential property insurance market, offer CEA products.

The CEA is financially independent of State of California finances and is not a part of the State budget. By law, the State of California has no liability for claims, costs, or liabilities arising from CEA operations. For additional information about the CEA, please refer to www.earthquakeauthority.com.

IV. Method for Submitting Questions and Inquiries

Questions and inquiries about this RFP are to be submitted by email only, and each proposer is solely responsible for following timeframes set forth in Section II - Summary of Key Dates.

Questions and inquiries regarding this RFP must be received by the CEA by July 15, 2019.

Please submit all questions and inquiries by email to: RFP04-19AuditServices@calquake.com

The CEA will attempt to answer and respond to all questions and inquiries that it receives in a single Addendum to this Request for Proposal, which will be posted in the Contracting and Employment Opportunities/Contracting Opportunities section of the CEA’s website, www.earthquakeauthority.com, one week after the deadline for submitting questions. The CEA will make no other response to questions and inquiries and will not individually answer or respond to questions or inquiries posed by any proposer.

V. Addenda; Errors and Omissions

The CEA reserves the right, in its sole discretion, to modify any part of this RFP by issuing one or more written addenda.

Any addenda issued by the CEA, whether issued before or after the proposal submission deadline, will be posted to www.earthquakeauthority.com on the Contracting and Employment Opportunities/Contracting Opportunities Section.

Each proposer understands, agrees to, and accepts an affirmative responsibility to inquire regarding, and seek clarification of, any part or provision of the RFP that the proposer does not understand or believes is reasonably susceptible to more than one interpretation. If a proposer claims any ambiguity, conflict, discrepancy, omission, or other error in the RFP, the proposer must immediately notify the CEA’s RFP contact person and request clarification. In its sole discretion, the CEA may issue clarifications in the form of written clarification addenda to this RFP and will post any such written clarification addenda to www.earthquakeauthority.com on the Contracting and Employment Opportunities/Contracting Opportunities section.

In its sole discretion, the CEA may disregard any and all claims of ambiguity, conflict, discrepancy, omission, or other error received by the CEA after the proposal submission deadline; no proposer will be entitled to additional time to meet any deadline by reason of corrections or clarifications made by the CEA after the proposal submission deadline.

Each proposer is required to acknowledge any clarification addendum to this RFP that may have been issued prior to that proposer’s submission of its proposal by submitting a statement of acknowledgement in the cover letter of its submission.

The provisions of any clarification addendum formally issued by the CEA are automatically incorporated into this RFP and, in addition and as appropriate, may be made a part of or otherwise reflected in the contract that is awarded as a result of this RFP.
VI. **Submission of Proposals**

Proposals must be submitted by email, as an attachment in print-ready PDF format, to the following email address:

```
RFP04-19AuditServices@calquake.com
Subject: Response to CEA Request for Proposals #04-19 – Audit Services
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Proposals must be received by the CEA by no later than the proposal submission deadline, **July 31, 2019 at 5:00 p.m. Pacific Time**. Proposals that are not received by the CEA under after the proposal submission deadline will be disqualified and will not be considered.

Should a proposal contain confidential proprietary information, a statement to that effect must be included in the cover letter, and each and every page containing confidential proprietary information must be so designated on the upper right-hand corner. The CEA will use reasonable efforts to protect the marked pages from public disclosure, except to the extent provided in any resulting contract and to the extent required by law. The CEA makes no representations or warranties that its efforts will be successful. Proposers are reminded that many of the CEA’s records are subject to public disclosure under the California Public Records Act.

Please note that no proposal can be considered confidential and proprietary in its entirety.

If, before the proposal submission deadline, a proposer discovers an error or omission in a proposal already submitted to the CEA, the only method of correction or modification is to withdraw the proposal in its entirety (via email) and resubmit the corrected or modified proposal before the proposal submission deadline. Corrections or modifications offered in any other manner will not be considered.

All proposals become the property of the CEA upon receipt.

All costs to develop proposals and participate in the RFP process are the sole responsibility of the proposer and cannot be charged to the CEA.

The CEA accepts no responsibility for lost, misplaced, mishandled, or late delivered proposals, regardless of the reason or explanation.

Only one proposal per individual, firm, partnership, or corporation, or combination of such entities formed to propose under this RFP, will be considered. Any reasonable grounds for believing a proposer has submitted multiple proposals under more than one name is good cause for rejection by the CEA of all proposals in which that proposer is involved.

Proposals must be clearly identified “RFP#04-19 – Audit Services” Additional information may be found under Section VIII – Minimum Qualifications.

VII. **Scope of Work**

This RFP is designed to contract for an external auditor to provide an annual audit of the CEA financial statements. The contract for the external auditor will be for a five year period for the audit years 2019 - 2023.

The CEA in preparing its financial statements adheres to both Government Account Standards Board (GASB) principles and Statutory Accounting Principles (SAP). The annual audited financial statements have been
presented under GASB guidelines since 2002, and under SAP guidelines since 2010. The CEA’s website, www.EarthquakeAuthority.com, contains all the prior years’ audited financial statements in the About the CEA/Financial Strength/Financial Statement section.

The CEA annual audits must be completed and then presented to the CEA Governing Board. The external auditor must complete and make available to the CEA for public distribution the audit reports for each audit year by August 1st of the subsequent year.

VIII. **Minimum Qualifications**

The proposing firm must meet, to the CEA’s satisfaction, all the following minimum qualifications to be considered for a contract award. Failure to satisfy any of the minimum qualifications, in the CEA’s sole judgement, will result in immediate rejection of the submission.

As the date of the RFP:

1. The firm must have been in business for at least five years.
2. The firm must have at least five years of experience auditing insurance companies.
3. The firm must have at least one key professional member of the firm, who would be assigned to the CEA account on a long-term basis, and who has a minimum of five years’ experience auditing GASB financial statements.
4. The firm must have at least one key professional member of the firm, who would be assigned to the CEA account on a long-term basis, and who has a minimum of five years’ experience auditing financial statements in accordance with SAP (as SAP may be applied or modified for use in California by the California Department of Insurance).
5. The firm must have at least one key professional member, who would be assigned to the CEA account on a long-term basis, and who has a minimum of five years’ experience auditing insurance companies. (The persons listed in qualification items 3-5 may be the same individual or may be multiple individuals, in the proposer’s discretion. Proposers should be aware that the CEA’s contract form contains a Key Personnel provision, which limits a contractor’s ability to replace key personnel on the CEA account without the CEA’s consent.)
6. The person(s) supervising the audit and signing the audit report must be licensed by the State of California as a Certified Public Accountant, in good standing, and with a full-attestation active license.
7. If a firm is selected as the successful proposer for this RFP or for a prior RFP for an auditor, and then submits a proposal under this RFP or a subsequent RFP to serve as the auditor for a successive five-year period, then the lead partner, the concurring partner, and all other partners who had significant role in any CEA audit during the earlier contract term are subject to a five-year “time out” during which they cannot participate in any CEA-related audit.

IX. **Proposal Instructions**

**Proposal Format**

Proposals submitted in response to this RFP, excluding Required Attachments and the Cover Letter, must not exceed 12 single-sided pages, with a 12-point font. Any additional attachments (excluding Required Attachments) submitted must not exceed a total of 10 single-sided pages. All proposers must include the following elements, in the following order:

1. **Cover Letter**
The cover letter must be signed by a person authorized to bind the proposer contractually. The CEA will reject any proposal that contains an unsigned cover letter. The letter must contain all the following:

a. The proposer’s name, and the proposer’s contact address, telephone number, and email address.
b. The name, title or position, telephone number, and email address of the person signing the cover letter and any other persons authorized to make representations for the respondent regarding the RFP.
c. A statement that the signer’s signature constitutes unrestricted authority to bind the proposer contractually.
d. A statement that the proposal is a firm and irrevocable offer valid for a period no less than 120 days following the deadline for proposal submission.
e. A statement specifically identifying any licensed professionals that will perform any aspect of work under any eventual contract with the CEA and a statement expressing each such licensed professional’s willingness to be subject to license verification.

2. **Firm Background and History**

a. Location of firm headquarters.
b. Other firm offices and their locations.
c. Number of years the firm has been in existence in the same or substantially the same form, and under the same trade name.
d. Total number of employees.
e. Description of the firm’s ownership structure identifying any affiliated or subsidiary organization(s).
f. Description, in a Required Attachment to the proposal, of the following, including a brief description of the matter, the results or resolution (if a closed matter), and the current status and outlook (if a pending matter), for any of the following matters brought against the firm or any of its personnel or other business activities of the firm:
   - Any currently-pending criminal prosecutions or civil enforcement actions brought by any government, government agency, or other government entity, and any other such criminal prosecutions or civil enforcement actions that were pending within the past five years.
   - Any litigation, arbitration, or other legal proceeding over the past three years that either (1) has resulted in any adverse judgement, ruling, or arbitration award, or any settlement, or (2) is currently pending (unless, in the view of the proposer’s legal counsel, the matter presents no appreciable risk of ultimately resulting in any adverse judgement, ruling, aware, or settlement).
g. List of the firm’s major audit clients.
h. Description of any peer review of the firm’s internal controls or audit processes within the past three years.

3. **Work Plan and Methodology**

The proposal must describe the proposer’s local and national service capability to perform the proposed contract. Proposers must answer as specifically as possible, avoid generalizing, and describe, wherever possible and known, differences between the proposer and other firms. The work plan and methodology will be evaluated on clarity, comprehensiveness, and presentation of materials in a thorough and concise format. The description should address, without limitation, the following components:

a. Proposer’s understanding of the work to be performed pursuant to the RFP.
b. Clear identification of any component of the requirements within this RFP with which the proposer does not concur or cannot satisfy. (Please directly respond to whether the proposer will be able to complete and deliver the audit to the CEA by the deadline of August 1 of each year. CEA prepares its financial statements on a calendar year basis)
c. Description of the proposer’s approach to completing the annual audit as defined in the Scope of Work – Section VII. Proposer should provide a detailed timeline indicating key dates for conducting the annual audit.

d. Detailed explanation of any potential for conflict of interest, or apparent or potential conflict of interest, that could be created by the proposer’s contracting with the CEA, and the proposer’s plan for resolution of any potential conflicts of interest.

e. Description and confirmation of the proposer’s ability to respond promptly to the CEA’s information requests on an as-needed basis.

f. An outline of the proposer’s policy for insuring confidentiality of its clients’ matters.

g. Description of mechanisms that are in place to solicit and respond to client feedback.

h. Identification of the person who will serve as the primary contact for the contract.

i. A list of the proposing firm’s professionals who will be assigned to the CEA account and their responsibilities, and a brief resume that outlines the background, training, and experience for each member of the audit team that may be assigned to the CEA account.

4. Descriptions of the firm’s policies and programs regarding equal opportunity employment.

5. Required Attachments:

a. Drug-Free Workplace Certification (in the format shown on Attachment A to this RFP)

b. Financial Summary (in the format shown in Attachment B to this RFPP)

   • The proposer must include a summary of financial performance for the past five years. Summary information should include Revenues, Operating Expenses, Net Income, Total Assets, Total liabilities, Outstanding Debt, and Owners Equity.

c. References (In the form shown in Attachment C to this RFP)

d. Summary of Business Continuity Plan

e. Pricing:

   • The fees proposed must be clearly identified as flat fees, reimbursable expenses, and/or any other type of compensation.

   • The proposal must contain all fees, expenses and compensation for the annual audit.

Additional Information

The CEA will not be bound by any oral interpretation of this RFP by any of its representatives or employees, unless any such interpretations are subsequently issued in the form of an addendum to this RFP.

A proposal may be modified or withdrawn only by an email request sent to RFP04-19AuditServices@calquake.com and received by the CEA prior to the proposal submission deadline in Section VI – Submission of Proposals, of this RFP.

In addition preparing the responses to this RFP, each proposer must make whatever arrangements are necessary for the proposer to become fully informed regarding all existing and expected conditions and matters, which, during the contract term, could affect in any way the work, performance of work, or the cost. A failure to fully investigate Section VII – Scope of Work or the other conditions, requirements, and minimum qualifications of this RFP will not relieve the proposer from responsibility for properly estimating the difficulty or cost of successfully performing the work. The CEA assumes no responsibility for any representation made by its representatives or agents prior to or during the execution of a contract entered into as a result of this RFP.

The CEA may request additional information from any or all proposers after the initial evaluation of the submission in order to clarify any information in the submission. The contract will be awarded to the most
qualified proposer, after price and other factors have been considered, provided that the proposal is reasonable and is in the best interests of the CEA to accept.

The CEA reserves the right to withdraw this RFP at any time, to reject any or all proposals, to decline to enter into a contact with any proposer, and to waive any irregularity in the proposals received.

X. Proposal Evaluation Criteria

The purpose of the proposal-evaluation process is to:

1. assess the proposals for their compliance with minimum qualifications, content, and format requirements; and
2. identify the proposers that have the highest probability of satisfactorily performing the services described.

The evaluation process will be conducted in a comprehensive and impartial manner, as described in this section.

Each proposal package will be electronically date-and time-stamped when received. For any proposal received after the proposal submission deadline, the CEA will issue a statement to the proposing firm advising that the proposal did not meet the submission deadline, and therefore the proposal will be deemed not eligible.

Each timely proposal will be reviewed to determine whether it satisfies the minimum qualifications specified in Section VIII – Minimum Qualifications. Proposals that meet the minimum qualifications will be evaluated by a team of reviewers comprised of finance professionals and CEA staff.

The highest possible score is 100 points.

Proposal Evaluation

Evaluation criteria and maximum points for each evaluation criterion are stated below:

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<tr>
<th>CRITERION</th>
<th>POINTS</th>
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<tr>
<td>Work Plan and Methodology</td>
<td>25</td>
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<tr>
<td>Firm Background and History</td>
<td>10</td>
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<tr>
<td>Financial Summary</td>
<td>10</td>
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<td>References</td>
<td>10</td>
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<td>Pricing</td>
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<tr>
<td>Interview</td>
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<td><strong>TOTAL POSSIBLE POINTS</strong></td>
<td><strong>100</strong></td>
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</table>

Clarification

Proposers may be requested to clarify contents of their proposal package. Other than information requested by the CEA Governing Board or staff, no proposer will be allowed after the proposal submission deadline to alter the submission or add new information.

Finalist Interviews
The CEA may invite selected finalists to interview at the CEA’s office in Sacramento, California. All costs and expenses associated with preparing and submitting a proposal in response to this RFP, along with all travel costs related to the interview and contract-negotiation processes are the sole responsibility of the proposer.

XI. **Award of Contract**

If, at any time during or at the conclusion of this RFP process, the CEA determines that, in its opinion, the results or prospects of the RFP process are unsatisfactory, the CEA reserves the right to terminate this process and decline to award a contract to any proposer.

The award, if any, of the right to negotiate a contract with the CEA will be made to the proposer scoring the highest total points. The final approval of the right to contract may be made by the CEA’s Governing Board. All proposers will be notified of the outcome of the RFP. News releases pertaining to this RFP must not be made without the CEA’s prior written consent and approval as to content.

XII. **Commencement Date**

TBD
Drug-Free Workplace Certification

California Earthquake Authority

The respondent named above hereby certifies that, if awarded a contract, it will comply with Government Code Section 8355 in matters relating to providing a drug-free workplace. The above named respondent will:

1. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations, by Government Code Section 8355(a), subdivision (1).

2. Establish a Drug-Free Awareness Program as required by Government Code Section 8355(a), subdivision (2).
   a) The dangers of drug abuse in the workplace,
   b) The person’s or organization’s policy of maintaining a drug-free workplace,
   c) Any available counseling, rehabilitation and employees assistance programs, and
   d) Penalties that may be imposed upon employees for drug abuse violations.

3. Provide as required by Government code Section 8355(a), subdivision (3), that every employee who works on the proposed contract:
   a) Will receive a copy of the company’s drug-free statement, and
   b) Will agree to abide by the terms of the company’s statement as a condition of employment on the contract or grant.

CERTIFICATION

I, the official named below, hereby swear that I am duly authorized legally to bind the respondent to the above described certification. I am fully aware that this certification, executed on the date and in the county below, is made under penalty of perjury under the laws of the State of California.

Respondent’s Authorized Signature

________________________________________________________________________________________

Title

________________________________________________________________________________________

Date Executed       In the County of

________________________________________________________________________________________

Federal Identification Number

________________________________________________________________________________________
Financial Summary

California Earthquake Authority

Please provide the summarized financial information below and note that the requirement to include a summary of financial performance for the past five years is mandatory.

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<td>Assets</td>
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<td>Liabilities*</td>
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<td>Debt Outstanding</td>
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<td>Lease Obligations</td>
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<td>Owners Equity</td>
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<td>Revenue</td>
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*Liabilities should include all liabilities including the items requested (debt outstanding and lease obligation)
Please fill out the References Template with basic information about no less than three clients that are current and receive similar services as described in this RFP. Clients that serve as references must have been customers of the proposer for at least one year from the issue date of this RFP. Each field must be completed.

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