

## 1. INTRODUCTION

### 1.1. General Overview:

Del Mar College is seeking Statements of Qualifications to establish a contract for Internal Audit Services. The expected activities to be covered by the internal audit service provider will be determined after the successful bidder is selected. For purposes of responding to this proposal, you should assume focused effort in the following areas when responding to detailed questions on internal audit methodology:

- Internal controls over processes within the following areas:
  - financial, student services, campus operations, administrative, follow-ups from prior year's upon request
- Internal controls over financial reporting
- Internal controls over safeguarding assets

It is expected that the selected firm will perform a risk assessment and develop an annual (12 month) audit plan based on the priority of risks and directives from the Board and President/CEO. The firm should also be flexible enough to re-assess the College's risk profile from time to time and address situations that may arise requiring ad hoc reviews.

### 1.2. Purpose of Request for Qualifications

Del Mar College District proposes to retain the services of a Respondent to provide internal auditing and related professional services for this Project. Such services shall be provided by professionals (Certified Public Accountants, Certified Internal Auditors, and other related professionals) who are licensed or registered in the State of Texas with verifiable capability in providing professional services comparable to those needed for this contract. The College intends to enter into a professional services Contract/Engagement with the selected Respondent.

- 1.3. Term: Any resulting agreement will be in force for an initial one (1) year term beginning **September 1, 2026 through August 31, 2027**. Contract/Engagement may be renewed on an annual basis upon written agreement by both parties for **four (4) additional one-year renewals not to exceed fiscal year ending August 31, 2031**.

- 1.4. Extensions: The College reserves the right to extend contracts up to six (6) months at the terms and conditions in effect at the time.

- 1.5. Points of Contact: Respondent communications with the College regarding this solicitation shall be with the buyer assigned to the Solicitation.

John P. Salinas, CPPB, CPPO  
Assistant Director of Purchasing  
Via Euna Procurement (Bonfire) Opportunity Q&A

Any **communications** to members of the **Del Mar College Board of Regents or College employees** other than the assigned buyer between the publication of this solicitation and the Vendor Selection **may be grounds for disqualification** of a respondent from consideration for this Solicitation.

**Before SOQ Submittal:** Address all communications to the Assistant Director of Purchasing through the Bonfire portal.

**After SOQ Submittal but Before Contract/Engagement Negotiations:** Address all communications to the Assistant Director of Purchasing, who may refer specific inquiries to other College representatives.

**After Contract/Engagement Execution:** As set forth in the Contract/Engagement.

**NOTICE:** ANY COMMUNICATIONS TO MEMBERS OF THE DEL MAR COLLEGE BOARD OF REGENTS OR ANY COLLEGE EMPLOYEE OTHER THAN THE ASSISTANT DIRECTOR OF PURCHASING BETWEEN THE PUBLICATION OF THE RFQ AND THE CONSULTANT SELECTION SHALL BE GROUNDS FOR DISQUALIFICATION OF A FIRM FROM CONSIDERATION FOR THIS PROJECT.

- 1.6. Tentative Schedule: The College reserves the right to adjust dates/times at its sole discretion. Date/time changes that have a material impact on this project shall be issued via addenda. The official date/times shall be shown in Bonfire.

## 2. DEFINITIONS

- 2.1. Del Mar College is herein referred to as "**the College**", or "**Owner**".
- 2.2. The party responding to this request is referred to as "**Proposer**" or "**Vendor**" or "**Contractor**" or "**Respondent**" or "**Respondent**" or "**Offeror**".
- 2.3. "**Solicitation**" may be defined as "**Competitive Sealed Proposals**", "**Request for Proposal**", "**Invitation for Bid**", or "**Request for Qualifications**".
- 2.4. "**Proposal**" is defined as Competitive Sealed Proposal that includes, Statement of Qualifications ("**SOQ**"), Price Proposals ("**Bid**"), addendum and any other related information.
- 2.5. The Statement of Qualification may be referred to as "**SOQ**" and is the questionnaire and other information provided by a respondent that identifies their qualifications.
- 2.6. "**Days**" are defined as calendar days unless otherwise noted.
- 2.7. "**Responsible**" is defined as a contractor, business entity, or individual who is fully capable to meet all of the requirements of the Solicitation and subsequent contract; and it must possess the full capability, including financial and technical, to perform as contractually required and must be able to fully document the ability to provide good faith performance.
- 2.8. "**Responsive**" is defined as a contractor, business entity or individual who has submitted a bid or Proposal that fully conforms in all material respects to the CSP and all of its requirements, including all form and substance.
- 2.9. "**Euna Procurement**", "**Bonfire Portal**" or "**Bonfire**" is the Electronic bidding software used to manage solicitations.
- 2.10. "**Approved, Approval, Desired, Directed, Elected, Guidelines, Instructed, Instructions**": Actions and/or opinions of the College.
- 2.11. "**Capability**" are indicators of the Respondent's ability to best meet the College's needs and objectives, including experience, performance record, personnel, Sub Respondent's, resources, commitment and all other relevant indicators.

- 2.12. ***"Prior to Execution of the Contract/Engagement."*** Assistant Director of Purchasing. Other representatives may be designated by the College's President/CEO, with their authority and limit of responsibility set forth in writing by the President/CEO.
- 2.13. ***"After Execution of the Contract/Engagement"***: As set forth in the Contract/Engagement between the Respondent and the College.
- 2.14. ***"Contract or Engagement Agreement"***: The executed Contract/Engagement between College and Respondent pursuant to this RFQ.
- 2.15. ***"Assistant Director of Purchasing"***: Unless otherwise instructed by the College's Assistant Director of Purchasing, address all communications to the attention of John P. Salinas, CPPB, CPPO.
- 2.16. ***"Project"***: As discussed in the Project Description section in this RFQ,
- 2.17. ***"RFQ"***: This Request for Qualifications, including any Addenda thereto.
- 2.18. ***"Respondent"***: A firm, association of firms or Respondent that responds to this Request for Qualifications (RFQ) as set forth herein.
- 2.19. ***"SOQ"***: Statement of Qualifications document prepared and submitted in response to this RFQ.
- 2.20. ***"Sub Respondent"***: A subcontractor.

### 3. INSTRUCTIONS TO OFFERORS

- 3.1. Statement of Qualifications Due Date: Statement of Qualifications must be received at the place and by the closing date and time stated in the description section within Bonfire and are subject to change by addenda at the College's sole discretion. Late bids will not be considered unless it is determined by the College that such action will not unduly delay the procurement of the item and would be in the best interests of the College. The College's decision in the matter of late bids is final and conclusive.
- 3.2. E-mailed, facsimile or telephone responses to this bid invitation will not be accepted.
- 3.3. Proposed Conditions: No Proposer shall stipulate any conditions not required on the Solicitation Forms.
- 3.4. Questions and Requests for Clarification: Requests for clarification concerning this solicitation must be submitted online through the Bonfire "Opportunity Q&A" section. The cutoff date to submit question is **posted in Bonfire**.
- 3.5. Duty to Inquire: Respondent, by submitting a Statement of Qualifications, represents that it has read and understands the Solicitation and that its Offer is made in compliance with the Solicitation. Respondents are expected to examine the Solicitation thoroughly and should request an explanation of any ambiguities, discrepancies, errors, omissions, or conflicting statements in the Solicitation. Failure to do so will be at the Respondent's risk. Respondent assumes responsibility for any patent ambiguity in the Solicitation that Respondent does not bring to the College's attention.
- 3.6. RFQ/SOQ Errors and Omissions
  - 3.6.1. If a Respondent discovers any ambiguity, conflict, discrepancy, omission or other error in this RFQ, any of its attachments or any addendum, it shall immediately notify the College's

Assistant Director of Purchasing of such error in writing and request modification or clarification of the document. Approved modifications, deletions and additions will be made by addendum. Clarification will be given by written notice to all parties who have been furnished an RFQ Package and have advised the College of their interest to respond.

- 3.6.2. If a Respondent fails to notify the College prior to the date fixed for SOQ submissions of an error in this RFQ known to them, or an error that reasonably should have been known to them, it shall submit a Statement of Qualifications at their own risk, and if it is awarded the Contract, it shall not be entitled to additional compensation or time extension by reason of the error or its later correction.
- 3.6.3. As a function of the negotiation process, the College reserves the right to remedy technical errors in response to this RFQ and/or modify the published scope of services. Should the College determine that specific expertise is lacking in the audit team, the College will reserve the right to request specific consultants with specific expertise to be added to the team.
- 3.7. Withdrawal of Statement of Qualifications via Bonfire - A Statement of Qualifications may not be modified, withdrawn, or canceled by a Respondent for a period of 60 days after the last date specified for receipt of Statement of Qualifications. Prior to the time and date designated for receipt of statement of qualifications, any statement of qualifications submitted may be modified, or withdrawn electronically via the College's Bonfire Portal. Withdrawn statement of qualifications may be resubmitted up to the date and time for receipt of bids.
- 3.8. Addenda - Responses to inquiries which directly affect an interpretation or change to this Solicitation will be issued in writing by addendum (amendment) and provided via the "Public Notices" section in Bonfire. All such addenda issued prior to the time that responses are to be received shall be considered part of the Solicitation. Respondents must acknowledge all addenda through the Bonfire Portal. Only those inquiries the College replies to in the form of a written addendum shall be binding. Oral and other interpretations or clarification will be without legal effect.
- 3.9. Statement of Qualifications Preparation Costs: The College will not be liable for costs incurred by Respondents prior to issue of a contract for the work or services described herein; this includes costs incurred on preparation of bid and responses to this request for bids.
- 3.10. Reservation of Rights - The College expressly reserves the right to:
- 3.10.1. Reject or cancel any or all Statement of Qualifications;
  - 3.10.2. Waive any defect, irregularity or informality in any Request for Qualifications or Solicitation procedure provided the waiver is equally applied to all Respondents and a Respondent is not prejudiced by the waiver as compared to other Respondents;
  - 3.10.3. Waive as an informality, minor deviations from specifications for goods or services at a lower price than other bids meeting all aspects of the Specifications if it is determined that total cost is lower and the overall function is not impaired;
  - 3.10.4. Reissue a Solicitation;
  - 3.10.5. Consider and accept an alternate bid as provided herein when most advantageous to the College;

3.10.6. The College has the right to terminate the agreement for cause or no cause for convenience with a thirty-day written notice, unless otherwise agreed in writing in an executed agreement between the parties.

3.11. Changes: The College may direct changes in the specifications or scope of work by issuing a written change order to Contractor. If any such change causes an increase or decrease in the cost of the services provided hereunder or time required to complete the Project, an equitable adjustment shall be made, as applicable, to the contract price or delivery schedule. No equitable adjustment shall be made for any claim of cost increase involved in any change unless the change was approved and confirmed in writing by the College. Contractor waives all claims for equitable adjustment not made within 10 working days, Monday through Saturday, after the basis for such claim has first arisen.

3.12. Tax Exempt - Del Mar College is exempt from all Federal Excise and Transportation Taxes, as well as the State of Texas Limited Sales Tax. An exemption certificate will be furnished upon request.

3.13. Public Information Act - Documentation and other material submitted in connection with this request for qualifications or any resulting contract/engagement may be subject to public disclosure pursuant to Chapter 552 of the Texas Government Code (the "Public Information Act").

If a Vendor believes that its response, or parts of its response, may be exempted from disclosure under Texas law, the Vendor must specify page-by-page and line-by-line the parts of the response, which it believes, are exempt. In addition, the Vendor must specify which exception(s) are applicable and provide detailed reasons to substantiate the exception(s).

The determination of whether information is confidential and not subject to disclosure under the Public Information Act is the duty of the Office of Attorney General (OAG). The College must provide the OAG sufficient information to render an opinion and therefore, vague and general claims to confidentiality by the Vendor are not acceptable. The College shall comply with the opinions of the OAG. The College assumes no responsibility for asserting legal arguments on behalf of any Vendor. Vendors are advised to consult with their legal counsel concerning disclosure issues resulting from this procurement process and to take precautions to safeguard trade secrets and other proprietary information.

3.14. No offer to contract: Individuals or business entities receiving this RFQ are hereby notified that this is a request for qualifications only, and does not constitute an offer by the College to enter into a contract, nor does this RFQ create any obligation on the part of the College to any person or entity responding to this RFQ.

Any agreement(s) resulting from this RFQ will be awarded to the responsive and responsible RFQ responder(s) whose proposal, in the opinion of the College, offers the greatest benefit to the College when considering the total value, including, but not limited to, the overall quality of services.

3.15. Cancellation: While it is the intent of the College to proceed with the Contract, this solicitation does not obligate the College to enter into a Contract. The College reserves the right to cancel this RFQ at any time with no obligation to any Respondent. No obligation either expressed or implied, exists on the part of the College to make an award or to pay any costs incurred in the preparation or submission of a Statement of Qualifications.

3.16. Execution of the Contract:

3.16.1. If the College tentatively selects a Respondent for this Contract and requests in writing that such Respondent execute the College's completed Contract, such request will be considered withdrawn if the Contract is not signed by the Respondent and returned, along with the required documents, to the College within fourteen (14) working days. The period for execution may be changed by the College. Contracts are of no force or effect until approved by the appropriate College officials. Any work performed prior to receipt of a fully executed Contract shall be at Respondent's sole risk.

3.16.2. Failure to execute the Contract within the time identified above shall be sufficient cause for voiding the award. Failure to comply with other requirements within the set time shall constitute failure to execute the Contract. If the selected Respondent refuses or fails to execute the Contract, the College may award the Contract to the next qualified highest ranked Respondent.

3.17. Contract/Engagement Documents: The selected Respondent will be required to sign a Contract/Engagement which will consist of the College's Contract form and applicable exhibits. Contract(s) arising from this solicitation may be in the form of a written agreement signed by both parties. The agreement will incorporate by reference the Scope of Work, this RFQ and any addenda plus the proposal documents, which are the successful proposal plus any changes made during clarification or technical discussions. These articles shall collectively constitute the agreement and shall become a part of the agreement as if fully set forth therein. In case of conflict between the documents, the order of precedence shall be:

3.17.1. Contract/Engagement with the College.

3.17.2. The Contract/Engagement Exhibits listed in the Contract/Engagement

3.17.3. The College's RFQ plus any addenda and the proposal documents, which are the successful proposal plus any changes made during clarification or technical discussions.

3.18. Contract Amendments: No modification or amendment to the agreement shall become valid unless approved in writing by an official change order issued by the College's Purchasing Department.

3.19. No Endorsement: If the College indicates any preference for any Respondent (by short listing, interviewing, ranking, negotiation, etc.), no Respondent shall issue any news releases, statements or other information pertaining to the award of a Contract which states or implies College endorsement or non-endorsement of any Respondents services.

3.20. Professional Fees: Respondents cannot mention professional fees in the SOQ documents, during the interview (if requested), or any time prior to the initiation of contract negotiations by the College with the selected firm(s).

**4. FORM OF PROPOSAL – PROPOSAL CONTENT**

4.1. Preparation: Statements of Qualifications shall be prepared in such a way as to provide a straightforward, concise delineation of capabilities to satisfy the requirements of this RFQ. Submittals shall emphasize the Respondent's demonstrated Capability to provide services of this type, and materials describing and illustrating such shall be included as part of the SOQ. Emphasis should be concentrated on completeness and clarity of content.

- 4.2. Completion of the Statement of Qualifications: Statements of Qualifications shall be complete in all respects as required by this RFQ. A submittal may be rejected if conditional or incomplete, or if it contains any alterations or other irregularities of any kind, and may be rejected if any such defect or irregularity could have materially changed the quality of the Statement of Qualifications. Statements of Qualifications which contain false or misleading statements, or which provide references which do not support an attribute or condition claimed by the Respondent may be rejected. If, in the opinion of the College, such information was intended to erroneously and fallaciously mislead the College in its evaluation of the Statement of Qualifications and the attribute, condition, or capability is a requirement of this RFQ, the Statement of Qualifications will be rejected. Statements made by a Respondent shall be without ambiguity and with adequate elaboration for clear understanding.
- 4.3. Listed below are the items **required** in your response and shall be submitted electronically through Bonfire.
- 4.3.1. Cover Letter and Executive Summary:
- Provide a signed cover letter (3 page limit) that references this RFQ and confirms that all elements of this RFQ have been reviewed and understood.
  - Identify your primary point of contact for this effort and the preferred method the College should use in contacting this person.
  - Discuss your understanding of the work to be done and a commitment to perform the work within the time period stated.
  - Briefly profile the reasons why Respondent is best suited to fulfill the College's needs and objectives.
  - Explain what is unique about the Respondent's ability to positively affect this Project and the fulfillment of the College's Vision.
  - Provide names and titles of individuals authorized to make representation for Respondent and how to contact them.
  - The cover letter must be signed by an individual who is authorized to bind Respondent contractually.
- 4.3.2. Engagement Letter/Contract Template - Upload your standard engagement letter/contract template.
- 4.3.3. Project Team Resumes – Upload the resumes of all the project team members as specified in the scope of work.
- 4.3.4. Business Licenses and Other Credentials - Upload the requested documents as specified in the scope of work.
- 4.3.5. Organizational Chart - Upload the requested documents as specified in the scope of work.
- 4.3.6. Questionnaires - Respondent shall respond using the Online Questionnaires provided within Bonfire.
- 2026-10 Statement of Qualifications Questionnaire (Q-45MQ)
  - 2026-10 Company General Information Questionnaire(Q-49HR)
  - 2026-10 Acknowledgements & Reservation of Rights Questionnaire (Q-89HQ)
  - 2026-10 Certification Questionnaire (Q-78EU)

4.4. Listed below are the **optional** items that you may submit electronically through Bonfire:

4.4.1.General Supplemental Information: Some information will not fit in the cell provided within the questionnaire. You may upload in the optional requested information section answers or other supporting information. Make sure to clearly identify the question that the response pertains to. Respondents are highly encouraged to not enter “see attached”. Please enter basic information within the questionnaire and only use the upload to provide additional information.

4.4.2.Subcontractor List - Upload the requested documents as specified in the scope of work.

## 5. **SOQ EVALUATION AND CRITERIA**

### 5.1. **Introduction**

5.1.1. It is the policy of the College that the selection of firms to provide professional services in connection with its projects shall be based on demonstrated competence and on the professional qualifications needed to best meet the College’s needs and objectives for this Project. (Texas Government Code 2254).

5.1.2. The College will put each SOQ submitted through a process of evaluation to determine responsiveness to the College's needs. The College reserves the right at any time to reject any or all SOQs. Award of Contract/Engagement, if made, will be to the Respondent who the College selects to best serve its interests.

### 5.2. **RFQ Evaluation Method**

5.2.1.Respondent Selection Process: This process includes selection of the evaluation team, discussions, investigations, findings, compliance checks, selecting Respondents for interview, recommendations to the Regents, negotiation with selected Respondent(s), and other activities related to evaluation of and negotiation with Respondents prior to the award of the Contract/Engagement.

5.2.2.RFQ Evaluation Team: All SOQs will be reviewed by an Evaluation Team to evaluate each Respondent’s Capability to best meet the College's needs and objectives. The Evaluation Team will be comprised of key representatives of the College, and other persons selected by the College. A representative of the Assistant Director of Purchasing will be a non-voting member of this Evaluation Team.

5.2.3.RFQ Compliance Check: All SOQs will be reviewed to verify that minimum requirements have been met. At the College’s option, any SOQ may be eliminated from consideration if it does not follow the requirements in this RFQ or does not meet minimum content and quality standards

5.2.4.Interviews: At the discretion of the College, any or all of the following interviews with any selected Respondent may occur at times and locations of the College’s choice or by video conference (Microsoft Teams).

- Interview(s) with the Evaluation Team, if requested.
- Interview(s) with the administrative staff, if requested by the College.

5.2.5.Evaluation Priorities: The following criteria will be considered in the College’s evaluation of Respondents, along with any other criteria which the Evaluation Team and the College



believe is relevant to the selection of a Respondent to best fulfill the needs of the College.

In accordance with Texas Government Code Chapter 2254, the College will select the most highly qualified Respondent based on demonstrated competence and qualifications.

5.2.6.SOQ Quality: The quality of the SOQ to clearly demonstrate Capability is a key ingredient for evaluating Respondents.

- Strong Supportive Documentation and Credentials
- Clear, Complete and Convincing SOQ Documents Registrations, Licenses, Certificates, Endorsements

### 5.3. EVALUATION CRITERIA

**100 points**

#### 5.3.1.Excellence:

- The College wants and expects a high level of excellence in all areas of the Consultant's services, and this will be a very significant factor in evaluating Respondent capability.

#### 5.3.2.Technical Qualifications:

- Auditing expertise and services provided to similar Texas community colleges
- Auditing expertise and services provided to government entities
- Auditing expertise and services provided to OMB Circular A-133 and A.87/2 CFR Part 225

#### **Firm staffing and consulting characteristics assigned to the audit function as it relates to:**

- Size and structure (breadth) of the firm
- Qualifications of supervisory personnel, consultants and field audit teams or individuals
- General direction and supervision to be exercised by the consultant or audit team by firm's management to ensure quality of services

#### **Clear and concise understanding of the work to be performed:**

- Comprehensiveness of the audit work plan
- Realistic team estimates of major segments related to the work plan, including number of hours by staffing levels for consultant(s) assigned to the account
- Oral interviews (if requested)