



Connecticut Lottery Corporation  
15 Sterling Drive  
Wallingford, CT 06492  
860-713-2791

**Financial Audit Services  
Request For Qualifications & Pricing (RFQ)  
CLC202313**

**This document is subject to change.  
Visit [ctlottery.org](http://ctlottery.org) for the most current information.**

**I. INTRODUCTION**

The Connecticut Lottery Corporation (“CLC”), a quasi-public agency, is soliciting statements of qualification and pricing from qualified certified public accounting firms to:

- i. audit the CLC’s fiscal year-end financial statements in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. For each fiscal year within the audit engagement term, the selected audit firm will express an opinion on the fair presentation of such statements in conformity with generally accepted accounting principles; and
- ii. upon the CLC’s request, provide other accounting services.

The anticipated initial duration of any resultant contract will cover the audit of the CLC’s FYE 2024, FYE 2025, and FYE 2026 financial statements. The CLC will have the option to extend the contract in its sole discretion for up to three (3) additional fiscal years – FYE 2027, FYE 2028, and FYE 2029. Firms must provide pricing for all six (6) years.

A contract award is contingent upon approval of the CLC Board of Directors, and the selected firm and its key engagement staff must be licensed by the Connecticut Department of Consumer Protection (“DCP”), the CLC’s regulator, prior to commencing services and for the duration of the contract.

This RFQ is not a contract or an offer to contract and does not obligate the CLC to make an award to any firm, negotiate with any firm, or pay any costs or damages incurred by firms participating in this RFQ. Unless and until a written contract is signed by the CLC and the selected firm, the CLC shall have no obligations.

Capitalized terms used in this document have the meanings given to them in the body of this RFQ.

A. Schedule

|                            |   |
|----------------------------|---|
| Questions Due*             | November 2, 2023, 2:00 PM ET<br>Email questions to <a href="mailto:Stephen.Day@ctlottery.org">Stephen.Day@ctlottery.org</a>   |
| CLC Responses To Questions | Anticipated by November 17, 2023  |
| Submission Due*            | December 4, 2023, 2:00 PM ET.<br>Email submission to <a href="mailto:Stephen.Day@ctlottery.org">Stephen.Day@ctlottery.org</a> |
| Finalist Interviews        | Anticipated week of January 8, 2024   |
| Notice of Award            | Anticipated week of January 22, 2024  |

**Dates bearing an asterisk (\*) are firm dates and times. All other dates are subject to change by CLC.**

The CLC’s website is the official source of information for all updates and changes to this RFQ.

B. Questions

The sole CLC point of contact for this RFQ is Procurement Officer Stephen Day. Please direct all questions and other communications regarding this RFQ, by email only, to [Stephen.Day@ctlottery.org](mailto:Stephen.Day@ctlottery.org). Questions must be received no later than **2:00 PM ET, November 2, 2023** with email subject line “Questions - RFQ CLC202313 [Firm Name]”. The CLC will post its responses to questions on its website, <https://www.ctlottery.org/PublicSolicitations>, after the questions deadline as soon as they are prepared.

Firms are prohibited from making unsolicited contact with any other CLC employee, member of the CLC Board of Directors, or State of Connecticut official concerning this RFQ or the services described in it.

C. Finalist Interviews

The CLC may invite some or all firms to discuss their capabilities and approach to delivering the services requested in this RFQ.

**II. CONNECTICUT LOTTERY CORPORATION**

A. Background

The CLC was created by Public Act 96-212 to generate revenue for the State of Connecticut’s General Fund. The unaudited financial statements for fiscal year 2023 consisted of approximately \$1.7 billion in net sales, \$1.1 billion in prizes, \$146.5 million in other costs of sales and operating expenses, and \$404.1 million in net transfers to the General Fund. The CLC’s fiscal year begins on July 1st and ends on June 30th.

A 13-member Board of Directors governs the CLC, and the President and CEO leads the management team. The results of the CLC's operations are reported to the Governor, as well as the Legislature's Committee on Public Safety & Security and Committee on Finance, Revenue and Bonding. In addition, the CLC is subject to regulatory oversight by the DCP. The CLC is also audited biennially by the Auditors of Public Accounts. By statute, the CLC is not permitted to engage the services of an auditing firm for more than six (6) consecutive years.

The CLC uses the accrual basis of accounting and applies generally accepted accounting principles ("GAAP") and all applicable pronouncements of the Governmental Accounting Standards Board issued since December 1, 1989 including all required financial statements, disclosures, and all required supplementary information.

The CLC presently uses the Microsoft Dynamics GP 2018 Financial Suite software as its core financial system. The software integrates accounts payable, fixed assets, general ledger, budgeting, asset management, and financial reporting with a complete audit trail for all transactions. The CLC also uses Excel software to perform financial analysis and to generate reports. The CLC's payroll records are maintained in the State's CORE CT payroll systems.

Scratch ticket game inventory is primarily located at the CLC headquarters in Wallingford. The CLC's current game portfolio includes scratch ticket games, Fast Play games, draw games, and Keno, offered statewide at approximately 2,900 retail locations, from independent neighborhood shops to convenience stores, package stores to supermarkets, bars and restaurants, and other diverse distribution outlets. Along with the traditional products listed, the CLC anticipates offering Internet Lottery ("iLottery") with many of its draw games and Keno available for purchase online and via mobile application starting later in 2023.

Sports betting, launched in 2021, is also a part of the CLC's product mix offered statewide (with the exception of the two tribal reservations) through online channels and at up to fifteen (15) retail locations. The CLC is in the process of replacing its current sports betting wagering system and operator, with the new system and operator in place by the end of calendar year 2023. The CLC's vendor provides, maintains, and supports the sports wagering systems.

The CLC this past May transitioned to a new lottery wagering system operated and maintained by IGT International ("IGT"). Prior to the transition, Scientific Games LLC ("SG") was the CLC's wagering system operator. SG's services, which are now IGT's responsibility, included processing ticket transactions; preparing activity reports; providing hardware and software to support the wagering system; and providing and maintaining a network of lottery terminals. SG also engaged a third-party company to perform annual examinations of controls used in operations in accordance with standards established by the Accounting Standards Board. These reports, commonly referred to as SOC 1 (Type II) reports, are in compliance with Standards for Attestation Engagements (SSAE 16), Reporting on Controls at a Service Organization. A SSAE 16 review is not part of this RFQ. The SSAE 16 Reports prepared by the company engaged by SG and IGT will be available for review and may be relied upon by the firm selected by the CLC under this RFQ.

The audited financial statements for Fiscal Years 2022 and 2021 are an integral part of this RFQ and are furnished in order to provide as much information as possible to firms. The audited financial statements for fiscal years 2022 and 2021 and prior years are available on the CLC's website at <https://www.ctlottery.org/AnnualReports>.

The CLC's Chief Financial Officer is responsible for accounting for all revenues and expenses of operations, reporting, and overseeing the weekly transfer of net profits to the State Treasurer, as

well as for maintaining control of the assets and liabilities (supervision and accounting), accounting systems development, risk management, and managing cash flow and investments.

The CLC's Board of Directors, on the advice and recommendation of the Audit Committee, is the appointing authority for the audit firm.

**B. Assistance Provided To The Audit Firm**

The finance staff of the CLC will prepare or provide the following statements and schedules for the selected firm for each fiscal year to be examined:

1. Adjusted trial balance.
2. Detailed statement of revenues, expenses, and changes in net position.
3. Detailed statement of net position.
4. Detailed statement of cash flows.
5. Reconciliation of all bank accounts.
6. Detailed schedules of accounts receivable and accounts payable.
7. Detailed schedules of investments and annuities.
8. Fixed asset schedules and related schedules of depreciation.
9. Payroll records, as required.
10. Analysis of other accounts, as requested.

**III. STATEMENT OF NEEDS**

**A. Audit Services & Related Advisory Services**

1. For each CLC fiscal year-end period covered by this RFQ, the CLC desires the selected firm to perform an audit of the financial statements in accordance with generally accepted auditing standards and the standards applicable to financial audits in *Government Auditing Standards*, issued by the Comptroller General of the United States. Based on the audit, the selected firm is to express an opinion on the fair presentation of such statements in conformity with generally accepted accounting principles.
2. The selected firm will assist the CLC in compiling the basic financial statements (GAAP), all required supplementary schedules, and the notes to the financial statements. The CLC prepares schedules and analyses related to the annual financial statements, up to and including draft statements. The independent selected firm must advise the CLC on the latest developments regarding accounting pronouncements and suggest presentation formats for any new disclosure included in the financial statements. Final presentation is agreed to after discussion between the CLC and the selected firm.
3. The selected firm, at its sole cost and expense, will provide the CLC with twelve (12) bound copies of the audited financial statements each year. The target date for completion of all audit work and delivery of the audited financial statements, auditor's report, and management letter to the CLC's Chief Financial Officer is on or about September 1st of each year.
4. The selected firm may perform a biennial review of two (2) Rules of Operation, to be selected by the CLC, and priced separately once known and agreed to by both parties.
5. Upon the CLC's request, the selected firm will also provide the CLC with other accounting services, which will be priced separately and agreed to by both parties prior to the services start date.

B. Reports To Be Issued/Presentation To Board Of Directors

Following the completion of the audit of the CLC fiscal year’s financial statements, the selected firm will issue, as required by generally accepted auditing standards, and the Connecticut General Statutes, the following:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A report on compliance and on internal control over financial reporting and on compliance under Connecticut General Statutes § 1-122 based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
3. If applicable, a Report on Comments and Recommendations Concerning Other Matters in the Internal Control Structure that shall cover audit findings and recommendations affecting internal control, accounting systems, legality of actions, and any other material matters.
4. Other reports as may be deemed necessary.

A partner of the selected firm will annually present in person the results of the audit and report to the CLC’s Audit Committee and the Board of Directors.

C. Working Paper Retention & Access To Working Papers

All working papers and reports must be retained, at the selected firm’s expense, for a minimum of five (5) years, unless the selected firm is notified in writing by the CLC of the need to extend the retention period, also at its sole cost and expense. The selected firm will be required to make working papers available to authorized parties, upon request by the CLC.

In addition, the selected firm shall respond to the reasonable inquiries of a successor audit firm and allow a successor audit firm to review working papers relating to matters of continuing accounting significance.

D. Implied Requirements

All services not specifically mentioned in this RFQ that are necessary to provide the financial statement audit functional capabilities described by the selected firm shall be included in the pricing.

The CLC and the selected firm will collaborate in finalizing the goals and objectives of the CLC, the scope of work, the approach and timeline for completing the services, and expected deliverables.

**IV. SUBMISSION & CONTENT REQUIREMENTS**

A. Submission Requirements

Firms must submit their qualifications and pricing in PDF format, by email only, to Procurement Officer Stephen Day at [Stephen.Day@ctlottery.org](mailto:Stephen.Day@ctlottery.org) with email subject line “Qualifications - RFQ CLC202313 – [Firm Name]” no later than **2:00 PM ET, December 4, 2023**.

**Public Copy Requirement:** The CLC is subject to the Connecticut Freedom of Information Act (“FOIA”). This means that any information firms provide to the CLC could be shared with the public. The CLC strongly recommends that firms not include any proprietary or confidential information in their submissions. If a firm chooses to include proprietary or confidential information in its submission, then it must provide the CLC a second copy of its submission labeled “Public Copy” with this information redacted. The CLC will not honor submissions with general proprietary notices or markings, or that use page headers or footers that arbitrarily mark **all** pages “confidential.” Furthermore, pricing, resumes, copyrighted materials, and marketing information has been found to be subject to public disclosure. Despite what a firm redacts as protected information, the final determination as to whether it is resides solely with the CLC. The CLC will interpret a firm’s failure to provide a “Public Copy” as firm’s acknowledgment that its submission contains no protected information, and the CLC may disclose the submission to the public upon request without notice or liability to the firm.

## B. Content Requirements

Qualification statements must conform to the requirements of this RFQ and demonstrate the experience, competence, and capabilities of the firm and the qualifications of the particular staff to be assigned to this engagement. Qualifications must also demonstrate the firm’s understanding of the work to be performed and its commitment to perform the work within the stated time periods. They must also describe an audit approach that will meet the RFQ requirements.

Firms should describe how they intend to keep the CLC abreast of any changes in accounting principles or legislation that would impact the annual financial statements. Firms should also describe non-auditing professional services they provide to other clients, especially state government/quasi-government clients, if any.

Statements of qualification must address all the points outlined in the RFQ and provide a straightforward and concise description of the firm’s capabilities to satisfy the requirements of the RFQ.

### 1. **Cover Letter**

Firms must submit a cover letter signed by an individual authorized to sign an engagement contract on the firm’s behalf. The letter must provide an affirmative statement that the firm is independent of the CLC as defined by generally accepted accounting standards and the U.S. Comptroller General’s *Government Auditing Standards* and, also, include an affirmative statement that the firm is licensed to practice in the State of Connecticut.

### 2. **Relationship Disclosure**

Firms must disclose any material assignments, relationships, or other employment that the firm or any employee of the firm has now, or has had within the last three (3) years, with any legally recognized gaming entity or entity involved in the gaming industry that may create a conflict of interest or the appearance of a conflict of interest in performing audits of the CLC’s financial statements. The firm must discuss any measures that are either in place at the firm or would be taken to identify, disclose, and resolve any possible conflict of interest.

### **3. Firm Qualifications and Experience**

Qualifications must state the size of the firm, the size of the firm's audit staff, the location of the office from which engagement work will be performed, and the number and nature of the firm's staffing (including vendors and subcontractors) for the engagement. Qualifications must indicate the extent of the firm's gaming, governmental, and/or other relevant experience, and discuss how such experience will be beneficial to the firm's performance of this engagement. Include here any other information related to the firm's qualifications and performance capabilities that it wishes the CLC to consider.

### **4. Partner, Supervisory, and Staff Qualifications and Experience**

The firm must identify the principal supervisory and management staff, including engagement partners, managers, and specialists, who would be assigned to the engagement. For each individual, provide:

- a. Name
- b. Title
- c. Location
- d. Number of years of experience providing the services the CLC is procuring
- e. Number of years employed by the firm
- f. Responsibilities if the firm is engaged by the CLC

The qualifications and experience of any proposed vendors and subcontractors should also be provided.

### **5. Audit Approach**

Firms must provide the following information on their audit approach:

- a. Proposed segmentation of the engagement.
- b. Level of staff and estimated number of hours to be assigned to each proposed segment of the engagement.
- c. Approach to be taken to gain and document an understanding of the CLC's internal control structure and systems and to develop resulting recommendations to the CLC, as appropriate.

### **6. Similar Engagements with Other Entities**

For each proposed engagement partner, list the most significant client engagements (at least one) they have performed that are similar to the engagement described in this RFQ. Client information, including name, address, contact name, telephone number, email, and engagement dates, must be provided in this section.

### **7. Peer Review**

Provide a copy of the firm's most recent Peer Review evaluation report conducted by an independent CPA firm.

## 8. Firm's Prior Performance Issues

Each firm must state whether it has experienced any of the following events:

- a. During the last five (5) years, it, its parent, or subsidiary has had any contracts terminated for default or for cause. If so, the CLC may request further details of the contract termination;
- b. It, its parent, or subsidiary has ever been debarred or otherwise prohibited from contracting or submitting proposals or bids for contracts with: the State of Connecticut or any agency or political subdivision thereof; any municipal entity; or any other state, Native American body, or other governmental or quasi-governmental entity within the United States. If so, please fully identify the authority issuing the debarment prohibition, describe the reason(s) for the debarment/prohibition, and state the inclusive dates thereof;
- c. During the last three (3) years, it, its parent, or subsidiary has been assessed penalties or liquidated damages of \$20,000 or more under any of its existing or past contracts. If so, for each instance when penalties or liquidated damages were assessed, explain the reason(s) and the amount of such penalty/liquidated damages. Summary data is permitted when per instance data would cause a large volume of data. However, the CLC reserves the right to request further details, and the firm agrees to promptly provide it to the CLC in a form and format that permits CLC's assessment; and
- d. During the last five (5) years, it, its parent, or subsidiary has been investigated by any governmental agency or was the subject of any order, judgment, or decree of any federal, state, municipal, or provincial authority barring, suspending, or otherwise limiting the right of the firm to engage in any business practice or activity, or if trading in the stock of the firm has been suspended. Information, including a complete copy of such order, judgment, or decree, must be provided to the CLC, with appropriate and accompanying date(s) and explanation(s).
- e. Any judgement or settlement within the past two (2) calendar years related to the firm's services and any pending, threatened, or reasonably anticipated action, suit, proceeding, investigation, or litigation, whether judicial, administrative, or otherwise (including without limitation any bankruptcy, reorganization, insolvency, or similar proceeding) involving the firm.
- f. Non-privileged information as it relates to all pleas, indictments, convictions, findings of fault and liability (e.g., fines, penalties, damages), or consent agreements, against the firm and/or its owners, members, directors, and officers (regardless of place of employment) involving fraud, misrepresentation, criminal offense, or violation of any federal, state, or local ethics law, regulation, ordinance, code, policy or similar standard.

## 9. Price Proposal

Firms must provide a Price Proposal (See Appendix A) completed and signed. This template provides a consistent format that all firms must use to submit pricing. The CLC will not accept pricing submitted on firm quotation forms. Further, firms should not include their standard terms and conditions, unless expressly requested by the CLC.



Firms must also provide hourly rates for any services beyond the anticipated work under the RFQ. Price Proposals must cover **all** direct, ancillary, and other costs and expenses associated with providing the services to the CLC. Unless priced separately, the CLC will consider all costs and expenses to be included in a firm's Price Proposal.

#### 10. Required State Certifications

Firms must include with their submissions a signed [Campaign Contribution Certification, OPM Form 1 \(ct.gov\)](#).

#### C. Change In Firm Status, Financial Condition, or Organization

Firms are subject to a continuing disclosure requirement; any such matter or change in circumstance of a firm occurring after qualifications submission and, with respect to the selected firm after the execution of a contract, must be disclosed promptly in writing to the CLC. Such matters or changes include, without limitation, bankruptcy; sale, acquisition, or merger; change in corporate or entity status; change in key firm management or engagement staff, or change in representations or certifications originally provided at the time of contracting (e.g., nondiscrimination, gifts, etc.). **The CLC will not enter into or continue an engagement with a selected firm that fails to comply with documentation and disclosure requirements.**

### V. GENERAL TERMS & CONDITIONS

In addition to the requirements found elsewhere in this RFQ, any resultant contract between the CLC and the selected firm will include the following provisions or substantially similar provisions:

- A. The selected firm will be solely responsible for performing the engagement, and will be the CLC's point of contact for all issues under, and requirements of, the contract. The CLC will consider submissions proposing the use of subcontractors to perform engagement activities. No engagement work may be subcontracted by the selected firm without the CLC's prior written consent, in each instance, which may be withheld or conditioned, or at any time for any reason revoked. If a subcontract arrangement is approved by the CLC, then the selected firm will be solely responsible and fully liable for the performance of its subcontractors and their compliance with the contract. The CLC will monitor the effectiveness and efficiency of engagement staffing and may request additions or replacements of staff as necessary. The CLC has the right at any time to direct the immediate removal and replacement of any engagement staff, whether employed or subcontracted, that the CLC, in its sole judgment, finds unfit or whose conduct is detrimental to the CLC's best interests.
- B. The selected firm will be solely and fully responsible and liable for its acts and omissions and those of its engagement staff as well as for any alleged breach or default of the contract by it and its engagement staff. This obligation will include indemnification, defense, and payment of damages, awards, settlements, attorney's fees, and other costs and expenses in connection with any third party demand or action brought against the CLC or the State of Connecticut (including its agencies), and each of their respective directors, officers, employees, or representatives arising from such acts and omissions or alleged breach or default.
- C. The selected firm and all engagement staff it assigns to: (i) perform duties directly related to the engagement or (ii) supervise engagement work (including an owner, officer, partner, employee, subcontractor) must be separately licensed by the DCP in accordance with the [Connecticut General Statutes §12-815a](#). The selected firm will obtain and maintain such licenses during the

contract at its own expense. The DCP's Vendor/Affiliate and Occupational License Applications are provided in Appendix B for firms to review the information and documentation requirements.

Estimated DCP licensing fees are as follows:

- Vendor License: \$250 per corporation
- Affiliate License: \$250 per subcontractor
- Occupational License: Class I application fee \$20/applicant; Class II application fee \$100/applicant.

The selected firm must promptly notify the CLC, in writing, of any material change in the background status or replacement of employed or subcontracted engagement staff, including, without limitation, due to dismissal, termination, bankruptcy, or unlawful or dishonest conduct.

- D. Officers and employees of the selected firm will be prohibited from purchasing and participating in, or sharing the winnings from, any CLC lottery game or multijurisdictional lottery game in which the CLC participates (i.e., Powerball, Mega Millions, Lucky for Life).
- E. The selected firm may be provided, have access to, store, or otherwise process CLC confidential information and personal privacy data ("CLC Confidential Information"). The selected firm will keep CLC Confidential Information confidential and maintain appropriate administrative, technical, and physical safeguards to secure and protect CLC Confidential Information against unauthorized access, use, or disclosure. To the extent applicable law imposes greater confidentiality or security requirements or restrictions with respect to any CLC Confidential Information, particularly personal information, the selected firm will comply with such greater requirements or restrictions. The selected firm will immediately notify the CLC of any suspected or actual loss or unauthorized access, use, or disclosure of any CLC Confidential Information in its possession or control.
- F. The selected firm must maintain general liability, professional liability, workers compensation, and cyber/privacy liability insurance covering its engagement, and provide a certificate of insurance per insurance requirements to be provided by the CLC after award.
- G. The selected firm and its subcontractors will preserve and make available to the CLC and other authorized entities or individuals all books and records relating to its performance ("Records") during the contract and for no fewer than five (5) full years from the date of final payment by the CLC. Records must be maintained in a manner and form that makes them readily accessible and easy to understand for audit and assessment. The CLC may also perform or have performed on its behalf at any time assessments of the security and integrity of the facilities and information security and privacy practices and controls of the selected firm and its subcontractors, which could, at the CLC's option, include on-site audits, questionnaires, and/or penetration and security tests of connected systems and their hosting facilities and operating environments.
- H. The "Mandatory State Contract Provisions" found on the CLC's website (<https://www.ctlottery.org/ProcurementForms>) will be incorporated by reference and made a part of the contract as if fully set forth therein. The inclusion of all or some of these mandatory provisions is dependent upon the overall value of the contract.

## **VI. CLC RESERVATIONS**

In addition to any rights set forth elsewhere in this RFQ, the CLC reserves the right to take any of the following actions, in its sole discretion, at any time:

- A. Accept or reject any or all submissions, in whole or in part, and to award or not award a contract based on submissions received;
- B. Waive any mandatory, non-material specification(s) that cannot be complied with by all firms;
- C. Waive any informality in the RFQ process if doing so, as determined solely by the CLC, is in the CLC's best interest;
- D. Conduct discussions with any or all firms for the purpose of clarification and/or modification of their submissions, or to request best and final terms from firms deemed most qualified to provide the required services and with submissions within an acceptable competitive range;
- E. Arrange to receive services sought under this RFQ from other providers,
- F. Solicit additional and/or new submissions from anyone;
- G. Clarify, supplement, modify, suspend, or terminate this RFQ in whole or in part, or withdraw and reissue a new RFQ, including an RFQ with terms and conditions materially different from this RFQ;
- H. Obtain information from any and all sources concerning a firm that the CLC considers relevant to this RFQ, and to consider such information in evaluating the firm's submission;
- I. Make a whole award, multiple awards, a partial award, or no award;
- J. Disqualify any firm whose conduct and/or submission fails to conform to the requirements of this RFQ;
- K. Negotiate contract provisions, including provisions not found in this RFQ, with one or more potential firms in any manner the CLC deems fit (negotiations may be held with multiple firms concurrently or on an individual basis at separate times as the CLC determines); and
- L. Set aside the original selected firm if the CLC determines that the firm is unable to fulfill the CLC's requirements for any reason. The CLC may, but shall not be obligated to, award the contract to a different responsible firm.

**APPENDIX A**

**PRICE PROPOSAL**

**RFQ Number:** CLC202313  
**RFQ Description:** Financial Audit Services

**Firm Name:** \_\_\_\_\_

In submitting this Price Proposal, the firm acknowledges and agrees that:

(a) each price supplied below is fixed and all-inclusive – including, but not limited to, the costs of all labor and services, overhead, insurance, bonds or letters of credit (if required), profits, permits and licenses, third-party costs, and expenses and costs of any other kind

(b) the Connecticut Lottery Corporation will make no, and have no liability to make, additional payment of any kind for the services performed under the price(s) as proposed.

The firm offers and agrees to furnish all of the services for which a price has been supplied below and to do so in full compliance with the terms and conditions of this RFQ:

| <b>1. Audit of Financial Statements and Related Work</b><br>(please provide total cost) |         |         |         |         |         |         |
|---|---------|---------|---------|---------|---------|---------|
|   | FYE2024 | FYE2025 | FYE2026 | FYE2027 | FYE2028 | FYE2029 |
| <b>Total Cost:</b>  | \$      | \$      | \$      | \$      | \$      | \$      |
| <b>Estimated number of hours by:</b>  |         |         |         |         |         |         |
| Partner   |         |         |         |         |         |         |
| Manager   |         |         |         |         |         |         |
| Staff   |         |         |         |         |         |         |
| <b>Total Hours:</b>   |         |         |         |         |         |         |

| <b>2. Other Accounting Services requested by the CLC</b><br>(please provide hourly rate for each level and year) |         |         |         |         |         |         |
|--|---------|---------|---------|---------|---------|---------|
|  | FYE2024 | FYE2025 | FYE2026 | FYE2027 | FYE2028 | FYE2029 |
| <b>Hourly rate by:</b>   | \$      | \$      | \$      | \$      | \$      | \$      |
| Partner  |         |         |         |         |         |         |
| Manager  |         |         |         |         |         |         |
| Staff  |         |         |         |         |         |         |

\* **NOTE:** In order to be considered valid, this Pricing Proposal must be signed by a principal officer or owner of the firm.

Submitted by: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_ Title: \_\_\_\_\_

## APPENDIX B

### DCP'S VENDOR/AFFILIATE AND OCCUPATIONAL LICENSE APPLICATIONS



DCP Licensing  
Application - Vendo



DCP Licensing  
Application - Agent.