

Invitation for Bid

Issued by:

Office of the State Auditor
Jackson, Mississippi

OSA EMPLOYEE

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Submitted by:

TO: Prospective Firms

FROM: Mississippi Office of the State Auditor

DATE: June 23, 2026

SUBJECT: Invitation for Bid for Accounting Services and/or Audit Services for Select Municipalities
FY 2020 – FY 2024 and ongoing delinquent reports

The Office of the State Auditor (OSA) invites you to submit a bid to be included on a Preapproved Vendor List (PVL) to provide professional accounting and/or auditing services in conjunction with rendering municipal financial reports on certain selected municipalities to OSA.

The current selected municipalities and fiscal years represent delinquent reports outstanding per Miss. Code Ann. § 21-35-31(1), which states in part, “[t]he governing authority of every municipality in the state shall have the municipal books audited annually, before the close of the next succeeding fiscal year, in accordance with procedures and reporting requirements prescribed by the State Auditor...”

This IFB is offered as the result of the delinquent reports and in accordance with Miss. Code Ann. § 21-35-31 (2).

Three-party contracts will be between the Municipality, the selected Firm, and the Office of the State Auditor (OSA).

All proposals must be received by mail or email and received no later than 2:00 p.m. on Monday, August 10, 2026.

For any inquiries regarding this IFB, please contact Leigh Barber at IFB.Diversion@osa.ms.gov.

Table of Contents

Table of Contents	3
Section 1. Solicitation Information	5
1.1. Authority	5
1.2. Purpose	6
1.3. Timeline	7
1.4. Questions or Requests for Clarification	7
1.5. General References Throughout the IFB	8
1.6. Acknowledgment of Amendments	9
1.7. Attachments to the IFB	9
1.8. Restrictions on Communication with OSA Staff	9
1.9. Cancellation of Solicitation or Rejection of Individual Bids	9
1.10. Glossary of Terms and Acronyms	10
Section 2. Scope of Services and Requirements	12
2.1 Scope of Services	12
2.2. Professional Standards	13
2.3. Records Access, Cooperation, and Coordination	13
2.4. Professional Conduct and Compliance	14
2.5. Personnel Requirements	16
2.6. Bid Prices	16
2.7. Insurance Requirements	18
2.8. Duration of the PVL	19
2.9. Contract Terms and Conditions	20
2.10 Removal from PVL	21
Section 3. Bid Submission and Bid Opening	22
3.1. Bid Submission Format	22
3.2. Bid Submission Requirements	22
3.3. Expenses Incurred in the Procurement Process	24
3.4. Independent Price Determination	24
3.5. Withdrawal of a Bid	24
3.6. Debarment	24

3.7. Registration with the Mississippi Secretary of State.....	24
3.8. Minor Informalities and Irregularities.....	24
3.9. Contract Rights.....	25
3.10. Property Rights.....	25
Section 4. Bid Evaluation and Award.....	26
4.1 Minimum Vendor Qualifications to be Deemed Responsive.....	26
4.2 Basis for Award.....	27
4.3 Bid Evaluation Process.....	27
4.4. Placement on the PVL.....	28
4.5. Award Notification.....	28
4.6. Rolling Awards	29
4.7. Reconsideration of the Solicitation	29
ATTACHMENT “A”.....	31
ATTACHMENT “B”.....	43

Section 1. Solicitation Information

1.1. Authority

The Department of Audit, which employs some 140 persons, including approximately 40 Certified Public Accountants, comprises one of the largest auditing firms in the state. The Office is widely regarded as the definitive authority in matters pertaining to the use of public funds, and the recommendations offered by its auditors and other expert personnel are readily adhered to and respected throughout the state. The employees of the Department of Audit are mindful of the grave responsibility of upholding the public trust and strive to maintain the level of competence expected of them by virtue of their positions.

The Mississippi Constitution grants specific duties and powers related to prescribing systems of accounting, budgeting, and financial reporting for public offices in Mississippi. It also enumerates other statutory responsibilities including study and analysis of existing public managerial policies and practices, pre-audit and post-audit functions, investigation of suspected fiscal violations, recovering misspent and stolen funds, and a variety of related duties and responsibilities.

The mission of the Office of the State Auditor (OSA) is to serve its stakeholders and protect the public's trust by independently assessing state and local governmental and other entities to ensure that public funds are properly received, are legally, effectively, and efficiently spent and are accounted for and reported accurately.

Miss. Code Ann. § 7-7-211(f) provides, "The department shall have the power and it shall be its duty: (f) To postaudit and, when deemed necessary, preaudit and investigate the financial affairs of the levee boards; agencies created by the Legislature or by executive order of the Governor; profit or nonprofit business entities administering programs financed by funds flowing through the State Treasury or through any of the agencies of the state, or its subdivisions; and all other public bodies supported by funds derived in part or wholly from public funds, except municipalities which annually submit an audit prepared by a qualified certified public accountant using methods and procedures prescribed by the department."

Miss. Code Ann. § 21-35-31 states, "(1) The governing authority of every municipality in the state shall have the municipal books audited annually, before the close of the next succeeding fiscal year, in accordance with procedures and reporting requirements prescribed by the State Auditor."

OSA has the statutory authority to ensure the Municipality's annual financial report is completed and submitted to OSA by the deadline on an annual basis. Should OSA determine that a Municipality is noncompliant with Miss. Code Ann. § 21-35-31, then OSA is authorized to divert the Municipality's revenue to OSA in order to hire and pay a Firm to prepare financial reports for the Municipality for the delinquent year(s).

1.2. Purpose

OSA is inviting bids from qualified independent certified public accounting firms to conduct two types of professional services. First, is accounting services to prepare municipal financials in an accurate way to be audited. Second, is services to conduct annual financial audits (either GAAP basis or OCBOA cash basis) or annual compilation reports and agreed upon procedures. The type of report will be determined based on total revenues and total expenditures, whichever is lower. The following municipalities have already been deemed noncompliant by OSA, and OSA expects more municipalities to be deemed noncompliant in the coming months. Provided below is a compiled list of noncompliant municipalities and their respective Fiscal Year End Date(s):

Noncompliant Municipalities	Fiscal Year End Dates
City of Canton	FY 2021 – FY 2024
City of Holly Springs	FY 2022 – FY 2024
City of Indianola	FY 2021 – FY 2024
Town of Maben	FY 2020 – FY 2024
Town of Tchula	FY 2020 – FY 2024

Although this type of audit and accounting service procurement is exempt from the competitive sealed bid and proposal requirements of the Public Procurement Review Board (PPRB) under PPRB Rule 3-101.2 and Miss. Code Ann. § 27-104-7(2)(f), OSA has elected to use an Invitation for Bid (IFB) to establish a preapproved vendor list (PVL) in order to promote transparency, encourage competition, and obtain the most qualified and cost-effective services available. This PVL is for the municipalities listed above as well as future municipalities that OSA deems non-compliant.

Miss. Code Ann. § 21-35-31 states, “(1) [t]he governing authority of every municipality in the state shall have the municipal books audited annually, before the close of the next succeeding fiscal year, in accordance with procedures and reporting requirements prescribed by the State Auditor.”

The Office of the State Auditor has the statutory authority to ensure the Municipality’s annual financial report, as defined in paragraph 1, is completed and submitted to OSA by the deadline on an annual basis. Should OSA determine that a Municipality is noncompliant with Miss. Code Ann. § 21-35-31, then OSA is authorized to divert the Municipality’s revenue to OSA in order to hire and pay a Firm to prepare financial reports for the Municipality for the delinquent year(s).

The professional services will be performed in conformity with all applicable professional standards, laws, rules, regulations, and guidance, as described in Section 2.3 of this IFB.

1.3. Timeline

Event	Date
IFB Issue Date	June 23, 2026
Questions and Requests for Clarifications Due	June 30, 2026 at 5:00 P.M. CDT
Anticipated Posting of Answers to Questions	July 24, 2026
Bid Package Submission Deadline	August 10, 2026 at 2:00 P.M. CDT
Anticipated Date of the Notice of Intent to Award	September 18, 2026

1.4. Questions or Requests for Clarification

1.4.1. All questions or requests for clarification regarding this IFB must be submitted in writing by email to the contact person identified on the cover page of this IFB.

1.4.2. Questions or requests for clarification must be received no later than June 30, 2026, at 5:00 P.M. CDT. Bidders are solely responsible for ensuring that questions are timely received. OSA may decline to respond to questions received after the stated deadline.

1.4.3. Questions should reference the applicable IFB section, page number, or subject matter and should clearly state the bidder's question or requested clarification.

1.4.4. Responses to timely submitted questions, and any resulting clarifications or revisions to this IFB, will be issued by OSA in writing. When appropriate, such responses may be issued through an addendum to the IFB.

1.4.5. OSA will not be bound by any oral statement, representation, clarification, or interpretation made by any employee or agent of OSA or the Municipality. Only written responses or written addenda issued by OSA shall be considered official.

1.4.6. Bidders are responsible for monitoring the location where this IFB is posted for any written questions and answers, clarifications, or addenda issued by OSA.

1.4.7. Submission of a bid constitutes acknowledgment that the bidder has relied only upon the contents of this IFB and any written addenda or written clarifications issued by OSA.

1.5. General References Throughout the IFB

1.5.1. Any reference in this IFB to the “OSA” means the Mississippi Office of the State Auditor.

1.5.2. Any reference in this IFB to the “Municipality” means the Municipality identified in the applicable section, attachment, bid schedule, or award documents for the delinquent fiscal year or fiscal years at issue and any future Municipality deemed non-compliant by OSA.

1.5.3. Any reference in this IFB to the “Firm,” “Bidder,” or “Contractor” means the person, firm, or entity submitting a bid in response to this IFB and, upon award, the successful bidder.

1.5.4. Any reference in this IFB to the “IFB” means this Invitation for Bids, together with all attachments, exhibits, bid forms, schedules, and any written addenda issued by OSA.

1.5.5. Any reference in this IFB to an “addendum” or “addenda” means a written modification, clarification, or revision to this IFB issued by OSA.

1.5.6. Any reference in this IFB to “delinquent fiscal year(s)” means the fiscal year or fiscal years for which the Municipality has not timely completed and submitted the required financial reporting, compilation, agreed-upon procedures, and/or audit services as required by applicable law and OSA guidance.

1.5.7. Any reference in this IFB to applicable law, professional standards, rules, regulations, or guidance includes all governing Mississippi statutes, OSA guidance, and applicable accounting, auditing, and compliance standards in effect for the services required under this IFB.

1.5.8. Unless expressly stated otherwise, words in the singular include the plural, and words in the plural include the singular.

1.5.9. Headings and section titles are included for convenience only and do not alter the meaning or interpretation of any provision of this IFB.

1.6. Acknowledgment of Amendments

1.6.1. OSA reserves the right to amend this IFB at any time before the bid submission deadline. Any amendment to this IFB shall be made in writing and issued by OSA as an addendum.

1.6.2. If an addendum is issued, bidders shall acknowledge receipt of each addendum in the manner specified by OSA, including on the bid form or other document included in the bid package, if applicable.

1.6.3. Failure to acknowledge an addendum may result in the bid being deemed non-responsive if the addendum contains material changes to the IFB.

1.6.4. Only written addenda issued by OSA shall modify this IFB. No oral statement, explanation, or interpretation shall be binding.

1.6.5. Bidders are solely responsible for monitoring the location where this IFB is posted and for obtaining any addenda issued before the bid submission deadline.

1.6.6. By submitting a bid, the bidder represents that it has reviewed and taken into account all addenda issued by OSA prior to the bid submission deadline.

1.7. Attachments to the IFB

The Attachments to this IFB are fully incorporated into the IFB.

1.8. Restrictions on Communication with OSA Staff

At no time shall any Vendor or its personnel contact, or attempt to contact, any member of OSA staff regarding this IFB other than the contact person listed on the cover page of this IFB. In addition, if a Vendor or its personnel contact has a technical question, the Vendor may contact the Technical Assistance Division at OSA for assistance.

1.9. Cancellation of Solicitation or Rejection of Individual Bids

1.9.1. OSA reserves the right to cancel this IFB, in whole or in part, at any time when OSA determines that such action is in the best interest of the State of Mississippi, OSA, or the affected Municipality.

1.9.2. OSA reserves the right to reject any bid, in whole or in part, including any bid that is determined to be non-responsive, incomplete, untimely, irregular, or submitted by a bidder determined not to be responsible.

1.9.3. OSA reserves the right to reject all bids and to reissue the IFB, revise the IFB, or pursue any other lawful procurement method if OSA determines such action is necessary or appropriate.

1.9.4. OSA may waive minor informalities or irregularities in a bid if doing so does not prejudice other bidders or materially affect the bid requirements, price, quality, quantity, delivery, or performance of the services being procured.

1.9.5. Issuance of this IFB does not obligate OSA or the Municipality to award any contract or to pay any costs incurred by any bidder in the preparation or submission of a bid.

1.9.6. Any decision by OSA regarding cancellation of this IFB, rejection of bids, waiver of minor informalities, or award under this IFB shall be made in OSA's discretion, consistent with applicable law.

1.10. Glossary of Terms and Acronyms

1.10.1. Whenever the following terms and acronyms appear in the IFB document or any amendment thereto, the definitions or meanings described below shall apply.

1.10.2. General Glossary, Acronyms, and Abbreviations:

- a. **Agency and/or State Agency/Department** means the statutory unit of state government in the State of Mississippi for which the equipment, supplies, and/or services are being purchased. The Department is also responsible for payment, unless otherwise specified herein. Note: The terms "Department," "state agency," "state," and "State of Mississippi" are used interchangeably throughout the document and have the same meaning.
- b. **Amendment** means a written, official modification to a solicitation or contract.
- c. **Attachment** applies to all documents which are included with an IFB to incorporate any informational data or requirements related to the performance requirements and/or specifications.
- d. **Bid End Date and Time** and similar expressions mean the exact deadline required by the IFB for the receipt of sealed bids.
- e. **Contract** means a legal and binding agreement between two or more competent parties, for a consideration for the procurement of equipment, supplies, and/or services.
- f. **Contractor** means a Supplier, bidder, person, or organization who is a successful Vendor as a result of an IFB and who enters into a contract.
- g. **Exhibit** applies to forms which are included with an IFB for the Vendor to complete and submit with their response prior to the specified end date and time.

- h. **Invitation for Bid (IFB)** means the solicitation document issued by the Department to potential Vendors for the purchase of services as described in the document. The definition includes the following sections: Introduction and Background Information; Scope of Work; Terms and Conditions (“terms and conditions” and “Terms and Conditions” are used interchangeably throughout the IFB); General Contractual Requirements; and Vendor Submission, Evaluation, and Award Information; and the IFB Vendor Response Exhibits, Attachments, and Amendments of the IFB.
- i. **May** means that a certain feature, component, or action is permissible, but not required.
- j. **Must** means that a certain feature, component, or action is a mandatory condition.
- k. **Party** refers to either the State of Mississippi or the Contractor as an entity that may enter into a contract pursuant to the terms herein.
- l. **Service Categories** means the categories of services provided consisting of Municipal Accounting Reconstruction and Municipal Audits as defined in Section 2.1.1. and 2.1.2.
- m. **Shall** has the same meaning as the word must.
- n. **Should** means that a certain feature, component and/or action is desirable but not mandatory.
- o. **State** collectively refers to the state government and/or the agencies thereof.
- p. **Supplier** has the same meaning as the word, Vendor.
- q. **Vendor** means the supplier, bidder, person, or organization that responds to an IFB by submitting a bid with prices to provide the equipment, supplies, and/or services as required in the IFB document.

Section 2. Scope of Services and Requirements

2.1 Scope of Services

OSA is establishing this PVL to procure two categories of professional services necessary to bring noncompliant municipalities into compliance with their statutory audit obligations under Miss. Code Ann. § 21-35-31. The services procured under this IFB are intended to satisfy the Municipality's audit and financial reporting obligations for the applicable delinquent fiscal year(s). OSA is administering the procurement and will oversee all engagements resulting from this PVL. Engagements may be awarded on a Municipality-by-Municipality and year-by-year basis, depending on OSA and the municipalities' needs, available funding, and Vendor capacity.

Vendors placed on the PVL shall furnish all labor, supervision, professional expertise, and incidental services necessary to complete the required engagement(s) for the applicable Municipality and delinquent fiscal year(s). For each Municipality and fiscal year awarded, the Vendor shall deliver all required financial statements, reports, schedules, compliance reports, and other work product required by the applicable reporting framework, professional standards, OSA guidance, and this IFB.

Vendors may apply for placement on the PVL under one or both of the following service categories. A Vendor approved under both categories will not be assigned to perform both categories of service for the same Municipality in order to preserve the independence of the report, unless allowable under the current professional standards and OSA agrees.

2.1.1. Municipal Accounting Reconstruction

Vendors in this category will be engaged to bring noncompliant municipalities' financial records to a condition sufficient to support the completion of the applicable report required under Mississippi Municipal Audit and Accounting Guide, (Section IV, D.).

2.1.2. Municipal Audit

Vendors in this category will be engaged to perform the required audit or financial report for noncompliant municipalities for the applicable delinquent fiscal year(s). Services include, but are not limited to:

2.1.2.1. Preparing a financial report for all funds of the Municipality based on total expenditures or total revenues, whichever is lower, using the applicable report type as determined under Mississippi Municipal Audit and Accounting Guide, or any exemption granted by OSA.

2.1.2.2. Verifying compliance with applicable state and federal laws and regulations and issuing the Report on Compliance with State Laws and Regulations.

2.1.2.3. Performing all services in conformity with professional standards, laws, rules, regulations, and guidelines, including but not limited to those identified in Section 2.3 this IFB.

2.1.2.4. Submitting the completed audit, financial report or exemption to OSA in accordance with the requirements and format prescribed by OSA in the Mississippi Municipal Audit and Accounting Guide, as published on the OSA website (www.osa.ms.gov).

2.2. Professional Standards

2.2.1. All services performed under this PVL shall be performed in conformity with applicable professional standards, laws, rules, regulations, and guidance.

2.2.2. The specific standards applicable to a given engagement will depend on the service category, the report type determined under Mississippi Municipal Audit and Accounting Guide, and the nature of the Municipality's financial activity for the delinquent fiscal year(s) in question. Vendors and Municipalities are responsible for identifying and applying the standards relevant to each engagement in consultation with OSA.

2.2.3. Where standards or guidance are revised or updated during the term of the PVL, Vendors shall apply the version in effect at the time the engagement is performed.

2.3. Records Access, Cooperation, and Coordination

2.3.1. Vendors engaged under either service category shall coordinate as necessary with the Municipality, OSA, board designated municipal officials or staff, and any other persons or entities reasonably necessary to complete the required services. This includes, but is not limited to, requesting and obtaining financial records, reconciling available accounting information, identifying missing or deficient records, and communicating with officials or third parties regarding information necessary to complete the engagement.

2.3.2. OSA will facilitate introductions between the Vendor and municipal officials at the outset of each engagement and will communicate to the Municipality its obligation to cooperate with the Vendor. However, the Vendor shall be responsible for the day-to-day management of its working relationship with the Municipality, including scheduling, record requests, and follow-up communications.

2.3.3. The Vendor shall promptly notify OSA in writing of any failure or refusal by municipal officials or staff to provide access to records, respond to reasonable requests for information, or otherwise cooperate with the engagement. Such notification shall include a description of the records or cooperation requested, the date(s) of the request(s), the Municipality's response or lack thereof, and the impact on the Vendor's ability to complete the required services within the established timeline.

2.3.4. Upon receiving notification under Section 2.3.3, OSA may take such action as it deems appropriate to address the Municipality's noncompliance, including but not limited to direct communication with municipal officials, coordination with other state agencies, or exercise of any authority available to OSA under applicable law. The Vendor shall not suspend or abandon work on an engagement due to a Municipality's failure to cooperate unless expressly directed to do so by OSA in writing.

2.3.5. The Vendor shall maintain a log documenting all records requested from the Municipality, the dates of each request, the dates records were received, and any records that were requested but not provided. This log shall be made available to OSA upon request and shall be included as part of the final engagement deliverables.

2.3.6. Where municipal records are incomplete, missing, or in a condition that prevents the Vendor from completing the required services, the Vendor shall document the deficiency and its impact on the engagement. For Municipal Accounting Reconstruction engagements, this documentation shall be included in the written summary required under Section 2.1.1. For Municipal Audit engagements, the Vendor shall report the deficiency to OSA and follow OSA's direction on how to proceed, the Firm may be required to issue an opinion other than Unmodified, consistent with applicable accounting standards, as a result of the deficiency.

2.3.7. Nothing in this section relieves the Vendor of its professional obligation to exercise due diligence in obtaining the information necessary to complete the engagement. The Vendor shall make reasonable efforts to obtain records and information through all available means before reporting a Municipality's failure to cooperate under Section 2.4.3.

2.4. Professional Conduct and Compliance

Vendors and their personnel must maintain the highest standards of professional conduct throughout any engagement performed under this PVL. The following requirements apply to all Vendor personnel while performing services for or on behalf of OSA.

2.4.1. Vendor personnel shall conduct themselves in a professional manner at all times and shall avoid any behavior that would reflect adversely on the Vendor, OSA, or the integrity of the engagement. This includes refraining from the use of foul, abusive, or

profane language while performing services or while present at any municipal or state facility in connection with an engagement.

2.4.2. Vendor personnel shall not possess any illegal drug or alcoholic beverage, nor shall they be under the influence of any such substance, while performing services or while present at any municipal or state facility in connection with an engagement.

2.4.3. Vendor personnel shall not solicit or otherwise interfere with the work of municipal employees or OSA staff. Vendor personnel shall limit their interactions with municipal officials and staff to those communications reasonably necessary to perform the services required under the engagement.

2.4.4. Vendor personnel shall comply with all applicable facility access policies, security procedures, and check-in requirements at any municipal or state facility where services are performed. Where a facility requires identification for entry, Vendor personnel shall comply with such requirements.

2.4.5. The Vendor shall preserve the confidentiality of all financial records, documents, data, and other information obtained or created in connection with an engagement, whether in physical or electronic form. The Vendor shall not disclose, distribute, or make available such information to any person or entity other than OSA, the Municipality, or other persons expressly authorized by OSA, except as required by law or professional standards. This obligation survives the completion or termination of the engagement.

2.4.6. The Vendor shall implement and maintain reasonable safeguards to protect the security of all financial records, documents, data, and other information obtained or created during the engagement, including safeguards against unauthorized access, loss, theft, alteration, or destruction. Such safeguards shall apply to physical records in the Vendor's possession and to electronic data stored, transmitted, or accessed by the Vendor or its personnel.

2.4.7. The Vendor shall not remove original financial records or documents from municipal or state facilities without the prior written authorization of OSA. Where the Vendor requires records for off-site work, the Vendor shall coordinate with the Municipality to arrange for copies or secure transfer of originals as appropriate.

2.4.8. The Vendor shall maintain professional independence throughout the engagement in accordance with all applicable professional standards, laws, and regulations. The Vendor shall promptly notify OSA in writing to the point of contact on the executed contract if any circumstance arises during the course of an engagement that could impair or appear to impair the Vendor's independence with respect to the Municipality.

2.4.9. Vendor personnel shall not accept gifts, gratuities, favors, or anything of value from any official, employee, or agent of the Municipality for which services are being

performed, or from any person or entity with a financial interest in the outcome of the engagement.

2.4.10. Deviations from any of the requirements in this Section 2.4 may be considered grounds for removal from the PVL, termination of a contract, or both, at OSA's sole discretion.

2.5. Personnel Requirements

2.5.1. The Vendor shall designate an engagement lead who shall serve as the primary point of contact for all communications with OSA and the Municipality throughout the engagement. The engagement lead shall be responsible for overall coordination of the work, supervision of assigned personnel, and timely completion of all required deliverables. If the engagement lead becomes unavailable during the course of an engagement, the Vendor shall immediately notify OSA to the point of contact on the executed contract and designate a replacement in accordance with Section 2.5.3.

2.5.2. All services requiring licensure or professional certification under applicable law or professional standards shall be performed by, or under the direct supervision of, personnel who hold the required license or certification.

2.5.3. Any substitution of key personnel identified in the Vendor's bid or in a specific engagement assignment shall require prior written notice to OSA. The notice shall identify the personnel being replaced, the reason for the substitution, and the proposed replacement. Replacement personnel must possess qualifications and experience substantially equivalent to or greater than those of the personnel being replaced. OSA reserves the right to reject any proposed substitution that does not meet this standard.

2.5.4. The Vendor shall ensure that personnel assigned to each engagement are sufficient in number and qualification to complete the awarded services within the deadlines established by OSA. If at any point during an engagement, the Vendor determines that its assigned personnel are insufficient to meet the established deadlines, the Vendor shall promptly notify OSA and propose a plan to address the shortfall.

2.6. Bid Prices

2.6.1. Vendors shall submit hourly rates by staff classification for each service category under which they seek placement on the PVL. Rates shall be submitted on the Bid Form (See Attachment [B]). Vendors applying under both service categories shall submit separate rates for each category.

2.6.2. The hourly rates submitted shall be inclusive of all overhead, profit, materials, technology, insurance, and all other costs necessary to perform the services described in

this IFB. Required travel performed during the engagement shall be reimbursed in accordance with State Laws and Regulations, to be provided by OSA at the onset of contract execution. No additional fees, surcharges, or expenses shall be billed beyond the hourly rates submitted unless expressly authorized by OSA in writing.

2.6.3. The hourly rates submitted shall remain firm for the duration of the PVL, subject to any price adjustment permitted under Section 2.6.9.

2.6.4. When OSA assigns a Vendor from the PVL to a specific Municipality and delinquent fiscal year(s), the Vendor will consult with the Municipality and determine the detailed scope of work for the engagement subject to approval by OSA. The detailed scope will include, as applicable, the identity of the Municipality, the delinquent fiscal year(s) to be addressed, available information regarding the condition of the Municipality's financial records, the applicable report type, required deliverables, deadlines, and budget parameters.

2.6.5. Upon determination of the detailed scope, the Vendor shall submit to OSA a written engagement cost estimate based on the Vendor's PVL hourly rates and the Vendor's assessment of the work required. OSA shall review the estimate and may approve it, request revisions, or decline to proceed with the assignment. No work shall commence until OSA has approved the engagement cost estimate in writing and a contract has been fully executed. The estimate shall include:

- a. Projected hours by staff classification and staff availability;
- b. The hourly rate for each staff classification as submitted on the Vendor's Bid Form (See Attachment [B]);
- c. A total not-to-exceed cost for the engagement; and
- d. Any assumptions or qualifications upon which the estimate is based.

2.6.6. If OSA declines to approve a Vendor's engagement cost estimate, or if the Vendor and OSA are unable to agree on acceptable terms, OSA may assign the engagement to another Vendor on the PVL. A Vendor's inability to reach an agreement on a particular engagement cost estimate shall not affect the Vendor's standing on the PVL or its eligibility for future assignments.

2.6.7. If, during the course of an engagement, the Vendor determines that the approved not-to-exceed cost will be insufficient to complete the required services, the Vendor shall promptly notify OSA in writing to the point of contact on the executed contract with a revised estimate and an explanation of the circumstances requiring additional work. OSA shall have sole discretion to approve, modify, or deny any increase to the not-to-exceed amount.

2.6.8. The Vendor shall not perform work in excess of the approved not-to-exceed amount without prior written authorization from OSA. Any work performed in excess of the approved amount without such authorization shall be at the Vendor's own expense.

2.6.9. No price adjustment shall be permitted during the initial two-year term of the PVL. If OSA extends the PVL pursuant to Section 2.6.3, Vendors may submit a written request for a rate adjustment to take effect at the beginning of the extension period. The request must include a justification for the proposed adjustment, including documentation of changed market conditions. OSA shall have sole discretion to approve, modify, or deny any requested rate adjustment. Vendors whose rate adjustment requests are denied may elect to withdraw from the PVL effective at the end of the current term by providing written notice to OSA.

2.7. Insurance Requirements

2.7.1. The Vendor shall maintain, at its own expense, insurance coverage in such form and with such insurers as are acceptable under Mississippi law and sufficient to protect the bidder, OSA, and the Municipality from claims which may arise out of or result from the performance of services under any contract awarded pursuant to this IFB.

2.7.2. At a minimum, the successful bidder shall maintain the following insurance coverage during the term of the contract:

a. Workers' Compensation Insurance as required by the laws of the State of Mississippi;

b. Employers' Liability Insurance with limits sufficient to meet statutory and customary requirements;

c. Commercial General Liability Insurance with minimum limits of \$1,000,000 per occurrence and \$2,000,000 aggregate for bodily injury, personal injury, and property damage;

d. Professional Liability / Errors and Omissions Insurance with minimum limits of \$1,000,000 per claim and \$1,000,000 aggregate covering the professional accounting and audit services to be performed under the contract.

2.7.3. All insurance required under this section shall be issued by companies authorized to do business in the State of Mississippi.

2.7.4. Upon request by OSA, the Vendor shall provide certificates of insurance or other satisfactory proof of coverage prior to execution of a contract and at any time during the

contract term. OSA reserves the right to request certificates of insurance directly from the Vendor's insurance carrier.

2.7.5. The Vendor shall provide OSA with written notice of any cancellation, nonrenewal, material change, or reduction in required coverage within ten (10) business days of receiving notice of such change from the insurer.

2.7.6. Failure to maintain the required insurance coverage may be grounds for rejection of a bid, removal from the PVL, termination of a contract, or any combination thereof.

2.7.7. Maintenance of the insurance required by this section shall not limit the Vendor's liability or contractual obligations under any contract awarded pursuant to this IFB.

2.8. Duration of the PVL

2.8.1. The PVL established under this IFB shall be effective for a period of two (2) years beginning on September 18, 2026 and ending on September 18, 2028 unless extended pursuant to Section 2.8.3., or unless all Vendors are removed pursuant to Section 2.10.

2.8.2. Vendors placed on the PVL may enter into contracts with OSA and noncompliant Municipalities for specific municipal engagements at any time during the term of the PVL, including any extension period. However, the availability of engagements will depend on OSA's identification of noncompliant municipalities, available funding, and the capacity of Vendors on the PVL.

2.8.3. OSA may, at its sole discretion, extend the PVL for up to two (2) additional one-year (1) periods. OSA will notify all Vendors on the PVL in writing at least thirty (30) days before the expiration of the current term if OSA intends to extend the PVL. Vendors who do not wish to remain on the PVL during an extension period must notify OSA in writing before the extension takes effect.

2.8.4. Any contract entered into during the term of the PVL, including any extension period, shall remain in effect until the engagement is completed and all required deliverables have been submitted to and accepted by OSA, even if the PVL term or extension period expires during the course of the engagement. The terms, conditions, and rates established under this IFB and the Vendor's bid shall continue to govern any such contract through completion.

2.8.5. Upon expiration of the PVL, including any extension periods, no new contracts shall be entered into under this IFB. OSA reserves the right to issue a new solicitation at any time.

2.9. Contract Terms and Conditions

2.9.1. Engagements awarded from the PVL will be made on a Municipality-by-Municipality and fiscal-year-by-fiscal-year basis using a contract substantially similar, if not identical, to the sample contract in Attachment [A] of this IFB. By submitting a bid, Vendors acknowledge that they have reviewed the sample contract and are willing to enter into such contracts without substantial revision.

2.9.2. The scope of services set forth in this IFB, the hourly rates submitted by the Vendor in response to this IFB, and all mandatory contractual provisions required by applicable Mississippi law and OSA requirements are fixed and non-negotiable. A bid that is conditioned upon material changes to the required contract terms may be rejected as non-responsive.

2.9.3. Compensation under each contract shall be based on the Vendor's hourly rates as submitted on the Bid Form and approved through the engagement cost estimate process described in Section 2.6. Each contract shall specify a not-to-exceed amount for the engagement, as approved by OSA pursuant to Section 2.6. The Vendor shall not be compensated for work performed in excess of the approved not-to-exceed amount without prior written authorization from OSA.

2.9.4. The Vendor shall not commence work on any engagement until the Vendor has received a fully executed contract or other written authorization to proceed from OSA.

2.9.5. OSA reserves the right to negotiate Municipality-specific administrative details that do not alter the substance of this IFB, the Vendor's pricing, or the required contract clauses. Under no circumstances may such negotiations alter the competitive basis on which the Vendor was placed on the PVL.

2.9.6. The Vendor shall not assign, subcontract, or otherwise transfer any portion of an engagement awarded under this PVL without the prior written consent of OSA's Director of Financial and Compliance. Any request for approval to subcontract must identify the proposed subcontractor, the scope of work to be subcontracted, and the qualifications of the subcontractor. The subcontractor must meet qualifications substantially equivalent to those required of the Vendor under Section 4.1 of this IFB for the applicable service category. OSA may approve or deny any subcontracting request in its sole discretion. Approval of a subcontractor does not relieve the Vendor of any obligation under the contract. The Vendor remains fully responsible for all work performed by any approved subcontractor.

2.9.7. OSA will establish deadlines for each engagement at the time of assignment as part of the detailed scope provided under Section 2.6.5. Time is of the essence for all

engagements awarded under this PVL. The Vendor shall perform all services and deliver all required work product within the deadlines established by OSA or approved by OSA.

2.9.8. If the Vendor anticipates that it will be unable to meet an established deadline, the Vendor shall notify OSA in writing as soon as practicable. The notification shall include the reason for the anticipated delay, the expected revised completion date, and the Vendor's proposed plan to mitigate the impact of the delay. OSA may, in its sole discretion, grant an extension, require the Vendor to take corrective action, reassign the engagement to another Vendor on the PVL, or take any other action OSA deems appropriate.

2.9.9. Failure to meet established deadlines without prior written approval from OSA may be considered grounds for termination of the contract, removal from the PVL under Section 2.10, or both.

2.10 Removal from PVL

Vendors added to the PVL may be removed from the list for cause by OSA. Cause for removal includes, but is not limited to, failure to honor submitted hourly rates during the term of the PVL (including any extension period), failure to maintain the qualifications required under Section 4.1 of this IFB, failure to maintain required insurance, unsatisfactory performance on an engagement, violation of the professional conduct requirements in Section 2.4, or any other conduct that OSA determines is detrimental to the interests of the State or the affected Municipalities.

2.10.1. Before removing a Vendor from the PVL, OSA will provide the Vendor with written notice identifying the grounds for removal and an opportunity to respond in writing within ten (10) business days.

2.10.2. OSA's determination regarding removal shall be final for purposes of this IFB.

2.10.3. Removal from the PVL does not automatically terminate any existing contract between the Vendor and OSA. OSA will determine, in its sole discretion, whether an existing contract should be terminated, allowed to continue to completion, or transitioned to another Vendor on the PVL.

Section 3. Bid Submission and Bid Opening

3.1. Bid Submission Format

All bids must be submitted in writing and include all documentation requested in the Invitation for Bids. Bids submitted without such documentation may not be considered. Only information in the attached Bid Form (See Attachment [B]) and accompanying required documentation will be considered when evaluating bids.

The bid package must contain the following:

1. Firm Profile
 - Description of the firm, size, structure, and number of years in operation.
 - Office location(s) and relevant contact information (including email addresses).
2. Relevant Experience
 - Experience with nonprofit/governmental audits (as applicable).
 - References from at least three similar clients: include names, contact info (including email addresses), and services provided.
3. Staffing
 - Names and qualifications of key personnel assigned to the audit.
 - Overview of quality control procedures.
 - Expected level of staff involvement and estimated hours.
4. Hourly Rate
 - Provide hourly rates by staff classification for each service category Vendor is requesting to Bid on.
 - The hourly rates submitted shall be inclusive of all overhead, profit, materials, technology, insurance, and all other costs necessary to perform the services described in this IFB.
5. Other Disclosures
 - Confirmation of being an OSA Registered Firm.
 - Confirmation of most recent PEER Review and results, if applicable.
6. Proposal Selection
 - State whether prospective bidder wants to be included on both accounting reconstruction and financial reporting listing, or exclusively one or the other.

3.2. Bid Submission Requirements

Bids must be submitted by August 10, 2026, at 2:00 P.M. CDT. Vendors may submit bids in one of two ways, as discussed below. The Vendor is solely responsible for submitting the bid package on time. Bids received after the specified time shall be rejected and remain unopened in the procurement file. The Vendor assumes all risks regarding the bid's delivery. OSA will not be responsible for delivery delays, packages lost in the delivery process, misdirected emails, or other errors.

3.2.1. Submission of a Physical Bid

The Vendor may submit physical copies of the original signed bid package in a sealed envelope or package to OSA at the following address:

501 N West Street Suite 801
Jackson, Mississippi 39201

The Vendor must clearly label the sealed envelope or package with the following information:

PVL- BID SUBMISSION
ATTN: Municipal Compliance Audit Division
Preapproved Vendor List
IFB# 2026-06
Issue Date: June 23, 2026

OSA will indicate the time and date of receipt on the envelope or package. It is the sole responsibility of the Vendor to ensure that Municipal Compliance Audit Division receives the package and that the date and time of receipt are indicated on the package.

3.2.2. Submission of a Bid via Email

The Vendor may submit an electronic copy of the original signed bid package in a single email to the IFB.Diversion@osa.ms.gov.

The subject line of the email must read:

PVL BID SUBMISSION Bid Opening June 23, 2026

For purposes of determining timeliness, the date and time the email is received by Municipal Compliance Audit Division will serve as the official time of receipt. It is the sole responsibility of the Vendor to ensure that OSA receives the email containing the bid package before the submission deadline.

3.2.3. Bids must be submitted using the Bid Form provided (See Attachment [B]). Any modifications or additions to the Bid Form (See Attachment [B]) or other parts of the bid may result in rejection. OSA may, on a case-by-case basis, determine that a bid with modifications or additions is non-responsive. Before rejecting a bid, OSA may ask the Vendor to withdraw or correct non-responsive portions, as long as these changes do not affect the quality, quantity, price, or delivery of the services.

3.2.4. Vendor is solely responsible for timely submitting the bid package. Bids received after the specified time may be evaluated in accordance with Section 4.7.

3.2.5. Any Vendor claiming its response contains information exempt from the Mississippi Public Records Act (Miss. Code Ann. §§ 25-61-1, et. seq., and 79-23-1) shall provide an additional copy of the bid package which has the relevant information redacted and cites the specific statutory authority for contention that each redaction is exempt.

3.3. Expenses Incurred in the Procurement Process

All parties participating in the procurement process with regard to this solicitation shall bear their own costs of participation.

3.4. Independent Price Determination

By submitting a bid, the Vendor certifies that the prices submitted in response to the solicitation have been arrived at independently and without any consultation, communication, or agreement with any other Vendor or competitor for the purpose of restricting competition.

3.5. Withdrawal of a Bid

You may withdraw your bid any time before the bid opening by sending written notice to IFB.Diversion@osa.ms.gov. No explanation is required.

3.6. Debarment

By submitting a bid, the Vendor certifies that it is not currently debarred from submitting bids for contracts issued by any political subdivision or agency of the State of Mississippi or Federal government and that it is not an agent of a person or entity that is currently debarred from submitting bids for contracts issued by any political subdivision or agency of the State of Mississippi or Federal government.

3.7. Registration with the Mississippi Secretary of State

By submitting a bid, the Vendor certifies that it is registered to do business in the State of Mississippi as prescribed by Mississippi law and the Mississippi Secretary of State or, if not already registered, that it will do so within seven (7) business days of being notified by OSA that it has been placed on the PVL.

3.8. Minor Informalities and Irregularities

OSA has the right to waive minor defects or variations of a bid from the exact requirements of the specifications that do not affect the price, quality, quantity, delivery, or performance of the services being procured and if doing so does not create an unfair advantage for any Vendor. If insufficient information is submitted by a Vendor for OSA to properly evaluate the offer, OSA has the right to require such additional information as it may deem necessary after the submission deadline, provided that the information requested does not change the price, quality, quantity, delivery, or performance time of the services being procured and such a request does

not create an unfair advantage for any Vendor. (Information requested may include, for example, a copy of business or professional licenses, or a work schedule.)

3.9. Contract Rights

Contract rights do not vest in any party until a contract is legally executed. OSA is under no obligation to award a contract following issuance of this solicitation.

3.10. Property Rights

Property rights do not inure to Vendor until such time as services have been provided under a legally executed contract. No party responding to this IFB has a legitimate claim of entitlement to be awarded a contract or to the provision of work thereunder. OSA is under no obligation to award a contract and may terminate this IFB at any time for its own convenience.

Section 4. Bid Evaluation and Award

4.1 Minimum Vendor Qualifications to be Deemed Responsive

A Vendor must meet each of the following minimum qualifications to be deemed responsive. These qualifications apply to all Vendors regardless of the service category or categories under which they seek placement.

4.1.1. The Vendor must be properly licensed as required by Mississippi law to perform the services contemplated by this IFB.

4.1.2. The Vendor must maintain all insurance required under Section 2.7 of this IFB.

4.1.3. The Vendor must document experience with compliance reporting involving applicable Mississippi law and, where applicable, federal grant compliance and Uniform Guidance requirements.

4.1.4. The Vendor must certify that it will inform OSA of any conflict of interest that would impair its ability to perform the required services in accordance with applicable professional standards, state law, or OSA guidance. The Vendor must disclose in its bid any existing or potential conflicts of interest with any of the noncompliant municipalities identified in Section 1.2 of this IFB.

4.1.5. The Vendor must have sufficient staff, resources, and capacity to timely complete the engagement(s) for which it may be assigned. The Vendor must identify in its bid the key personnel proposed for engagements under each service category for which it seeks placement, including their names, titles, roles, licenses or certifications, and relevant experience.

4.1.6. The Vendor must provide documentation sufficient to establish that these minimum qualifications have been met, including firm qualifications, relevant engagement history, licensure, peer review information, and staff credentials, when applicable.

4.1.7. The Vendor must agree to be added to the OSA approved list of registered firms found at www.osa.ms.gov/resources , then choose CPAs/CPA Firm, then choose Registered CPA/CPA Firms by Name or choose this link [Registered CPA/CPA Firms by Name](#).

4.2 Basis for Award

4.2.1. OSA will evaluate bids based on the requirements outlined in this IFB. No criteria other than those outlined in this IFB will be used in an evaluation.

4.2.2. Only Vendors who are found responsive and responsible will have their bids considered for placement on the PVL.

4.2.2.1. *Responsive Vendor:* Vendor must submit its bid, including the Bid Form and all required Attachments and other documents, in a manner that conforms in all material respects to this IFB as determined by OSA.

4.2.2.2. *Nonconforming Terms and Conditions:* A bid response that includes terms and conditions that do not conform to the terms and conditions in the bid document is subject to rejection as non-responsive. OSA reserves the right to permit the Vendor to withdraw nonconforming terms and conditions from its bid response prior to a determination by OSA of non-responsiveness based on the submission of nonconforming terms and conditions.

4.2.2.3. *Conditioning Bid Upon Other Awards:* Any bid which is conditioned upon receiving award of both placement on this PVL and another Mississippi contract shall be deemed non-responsive.

4.2.2.4. *Responsible Vendor:* A Vendor is responsible if it meets all minimum qualifications in Section 4.1.

4.3 Bid Evaluation Process

4.3.1. After the bid submission deadline, OSA will review all bids received to determine whether each bid is responsive to the requirements of this IFB.

4.3.2. OSA will then evaluate whether each responsive Vendor meets all applicable minimum qualifications in Section 4.1.

4.3.3. OSA may request clarification of a bid or additional information needed to confirm responsiveness or responsibility, provided that any such clarification does not result in a material change to the bid or the bid price.

4.3.4. Bids determined to be non-responsive, incomplete, irregular in a material respect, or submitted by a Vendor determined not to be responsible may be rejected.

4.3.5. For bids meeting the requirements of this IFB, OSA may evaluate pricing on a Municipality-by-Municipality and fiscal-year-by-fiscal-year basis, since bidders may

submit bids for all listed Municipalities and delinquent fiscal years or for only selected Municipalities and delinquent fiscal years.

4.3.6. OSA may evaluate whether the pricing submitted is complete, itemized, and applicable to the services required for the specific Municipality and delinquent fiscal year or fiscal years bid.

4.3.7. OSA reserves the right to make awards by individual Municipality, by individual fiscal year, by group of fiscal years, or by any combination OSA determines to be in the best interest of the procurement, consistent with the terms of this IFB.

4.3.8. OSA's evaluation and determination shall be based solely on the contents of the bid, any permissible clarifications, and the requirements of this IFB.

4.4. Placement on the PVL

4.4.1. All Vendors determined to be responsive and responsible and will be recommended for placement on the PVL for the applicable service category or categories. There may be multiple Vendors placed on the PVL under each service category.

4.4.2. Placement on the PVL does not guarantee that any contract or engagement will be issued to the Vendor.

4.4.3. When assigning a Vendor from the PVL to a specific Municipality and delinquent fiscal year(s), OSA will take into consideration factors including but not limited to the Vendor's submitted rates, relevant experience, demonstrated capacity to take on additional engagements, geographic proximity to the Municipality, and any other factors OSA deems relevant to the successful completion of the engagement.

4.4.4. A Vendor placed on the PVL under both service categories shall not be assigned to perform services under both categories for the same Municipality, unless the Firm warrants the performing services would not violate current proscribed standards.

4.4.5. Upon assignment, the Vendor shall submit to OSA a written engagement cost estimate in accordance with Section 2.6.6 of this IFB. No work shall commence until OSA has approved the engagement cost estimate in writing and a contract has been fully executed.

4.5. Award Notification

4.5.1. After completion of the bid review and evaluation process, OSA will issue a Notice of Intent to Award identifying the Vendors recommended for placement on the PVL and the service category or categories for which each Vendor is recommended.

4.5.2. OSA will post the Notice of Intent to Award on the OSA website.

4.5.3. OSA will also provide notice by email to all bidders at the email address provided in each bidder's submission.

4.5.4. The Notice of Intent to Award is preliminary only and does not constitute a final contract award or create any contractual rights in any Vendor.

4.5.5. OSA reserves the right to withdraw, amend, or delay the Notice of Intent to Award if OSA determines such action is necessary or appropriate.

4.6. Rolling Awards

4.6.1. OSA may continuously accept bids for placement on the PVL after the initial bid submission deadline. The PVL may be updated periodically at OSA's discretion to add qualified Vendors.

4.6.2. Vendors seeking inclusion on an updated PVL shall submit their bid in accordance with Section 3 of this IFB. Vendors should adjust the information on the sealed package or email subject line to reflect the applicable submission date.

4.6.3. All Vendors submitting bids after the initial bid submission deadline agree to all terms, conditions, and requirements of this IFB as if the bid had been submitted on the initial closing date.

4.6.4. Vendors submitting bids for inclusion on an updated PVL will be subject to the same evaluation process described in this Section 4.

4.6.5. Nothing in this section obligates OSA to accept additional bids, to update the PVL on any particular schedule, or to add any Vendor to the PVL after the initial award. OSA reserves the right to reissue or supplement this solicitation, or to issue a new solicitation, if OSA determines such action is in the best interest of OSA, the State of Mississippi, or the affected municipalities.

4.7. Reconsideration of the Solicitation

4.7.1. Any bidder aggrieved in connection with the solicitation or the Notice of Intent to Award may request reconsideration by submitting a written request to OSA.

4.7.2. Any request for reconsideration must be in writing, must clearly state the grounds for the request, and must be received by OSA no later than 7 (seven) business days after the date of the event giving rise to the request, including the posting or issuance of the Notice of Intent to Award, as applicable.

4.7.3. The request for reconsideration must include, at a minimum:

- a. the name of the bidder;
- b. the bidder's contact information;
- c. the IFB title and number;
- d. a detailed statement of the grounds for reconsideration; and
- e. any supporting documentation the bidder wishes OSA to consider.

4.7.4. OSA may review the request for reconsideration, any supporting materials, the bid file, and any other information OSA deems relevant.

4.7.5. OSA may deny the request, request additional information, or take other action OSA deems appropriate and consistent with applicable law and the terms of this IFB.

4.7.6. The filing of a request for reconsideration shall not automatically stay, suspend, or delay the solicitation, evaluation, notice of intent to award, award process, or execution of a contract unless OSA determines, in its discretion, that such action is appropriate.

4.7.7. OSA's decision on a request for reconsideration shall be final for purposes of this solicitation, unless otherwise required by applicable law.

ATTACHMENT “A”
SAMPLE CONTRACT



MISSISSIPPI DEPARTMENT OF AUDIT
OFFICE OF THE STATE AUDITOR SHAD WHITE

CONTRACT FOR PROFESSIONAL SERVICES

This Contract for Professional Services (“Contract” or “Agreement”) is made and entered as of [Month DD, YYYY], by and between the **Office of the State Auditor** (“OSA”), an agency of State of Mississippi, [MUNICIPALITY], (“the Municipality”), a Municipality of the State of Mississippi, and **[Professional Services Company]** (the, “Firm”), a Mississippi [business corporation OR limited liability company OR partnership] established and in good standing under the laws of the State of Mississippi.

RECITALS

WHEREAS, pursuant to the Mississippi Code of 1972, as amended, and the provisions of Section 7-7-203 and 7-7-211(k), without limitation, OSA is authorized to contract for services necessary to carry out its duties and responsibilities; and

WHEREAS, pursuant to the Mississippi Code of 1972, as amended, and the provisions of Section 21-35-31, OSA is authorized to determine whether each municipality has complied with the annual audit requirement and issue a certified written notice of noncompliance to the Municipality; and

WHEREAS, OSA has issued a certified written notice of non-compliance to the Municipality and notified the State Tax Commission of said non-compliance; and

WHEREAS, the State Tax Commission has withheld the estimated cost of preparing the required audit and has transferred the amount to OSA; and

WHEREAS, OSA issued an Invitation for Bids seeking qualified vendors to provide audit and accounting services; and

WHEREAS, OSA evaluated all the vendors on the preapproved list and determined that the Firm was most responsive to complete these professional services; and

WHEREAS, these types of professional services are exempt from the requirements set forth pursuant to the Mississippi Code of 1972, as amended, and the provisions of Section 27-104-7; and

WHEREAS, OSA and the Municipality have determined that the professional services of the Firm are required in furtherance of such duties and responsibilities; and

WHEREAS, the Firm has agreed to provide such services by and through its personnel on a contractual basis to perform such function; and

WHEREAS, the parties now wish to capture their agreement in writing under the terms and conditions expressed herein.

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein, along with other good and valuable consideration, the sufficiency of which is hereby acknowledged, the parties hereby agree as follows.

1. **Purpose.** The purpose of this Agreement is to provide professional services to perform the work as specified in the Engagement Services Schedule, attached hereto as Attachment A and incorporated herein.

2. **Scope and Term.** This Contract is intended to provide for the audit of _____, as further specified in Attachment A, for the period of _____, and such audit services shall be completed by the Firm no later than _____ (the, "Completion Date"); or as otherwise agreed by the parties in writing.

3. **Compensation.** As full and complete compensation for the services to be provided hereunder, OSA will pay the Firm as follows:

a. The Firm shall receive, as compensation for those services fully described in Attachment A, and billed in accordance with the schedule provided in paragraph 4, the amount of _____ dollars and no/100 (\$#####) per hour of work performed; provided, however, that such services under this contract shall not exceed the total amount of _____ dollars and no/100 (\$#####), except as otherwise agreed by the parties in writing.

4. **Payment Schedule:** OSA shall pay or make payments on the terms described above in accordance with the following schedule or procedure:

a. The Firm shall submit invoices to OSA with supporting documentation of the hours billed. The invoices shall outline the work performed to the satisfaction of OSA in its sole discretion and the number of hours worked. Upon satisfactory receipt and approval of such invoices, OSA will pay ninety percent (90%) of such invoice (“Partial Payment(s)”); provided, however, that OSA shall withhold the remaining ten percent (10%) until all work under Attachment A is satisfactorily completed in the sole discretion of OSA (the “Retained Funds”). Partial Payments will be made to the Firm within 45 days of proper invoice approval. An approved invoice is one correctly submitted and approved by OSA management for payment. The “Final Payment” made to the Firm shall include the Retained Funds, along with any other payments due under the provisions of this Agreement, and shall be made within 45 days after completion and acceptance of all services to be provided hereunder, subject to adjustments as provided herein.

b. OSA and the State of Mississippi require the Firm to submit invoices electronically throughout the term of this Agreement. Firm invoices shall be submitted to OSA using the processes and procedures identified by OSA. Payments by OSA to the Firm will use the Mississippi Accountability System for Government Information and Collaboration (MAGIC). These payments shall be deposited into a bank account of the Firm’s choosing upon the Firm providing OSA with complete and accurate account information. The Firm shall provide all necessary information to fulfill the purposes of this subparagraph upon request. The Firm understands and agrees that the State is exempt from the payment of taxes. All payments shall be in United States currency.

c. As a separate condition of this Contract, before Final Payment is made upon satisfactory completion of the work performed under this Contract or upon termination as provided herein, the Firm shall execute and deliver to OSA a release of all claims against OSA arising under, or by virtue of, this Contract, except claims which are specifically exempted by the Firm to be set forth therein.

5. Key Personnel. Any key personnel expected to provide services under this Agreement are identified in Attachment A, as applicable. Prior to removing, replacing, or diverting any of the specified individuals, the Firm shall notify OSA reasonably in advance and shall submit justification, including proposed substitutions, in sufficient detail to permit evaluation of the impact on this Contract. The loss of identified key personnel shall entitle OSA to amend the terms of this Agreement up to and including termination of this Agreement for convenience at the sole discretion of OSA.

6. Employment Status. The Firm shall, during the entire term of this Contract, be considered an independent contractor, as that term is defined by the Internal

Revenue Code of 1986, as amended, (the "Code"). Nothing herein is intended, and shall not be construed, to create an employer-employee relationship between OSA and the Firm, including the Firm's officers, principals, employees, agents or permitted assigns. Such personnel shall not be deemed in any way, directly or indirectly, expressly or by implication, to be employees of OSA. Any person assigned by the Firm to perform the services hereunder shall be the employee of the Firm, which shall have the sole right to hire and discharge its employee. The Firm shall retain the exclusive right to hire and terminate its employees under this Agreement, subject only to the limitations of key personnel under the provisions of paragraph 5, as applicable. The Firm shall pay when due all salaries and wages of its employees and accepts exclusive responsibility for the payment of federal income tax, state income tax, social security, unemployment compensation and any other withholdings that may be required by law. No person within the Firm, including its employees, officers, principals, partners, members, contractors, or otherwise, are entitled to any benefits of a Mississippi state employee, including retirement, medical, or leave benefits.

7. Competency. The Firm represents and warrants that it is fully qualified to perform the duties required under this Contract and that it has, or will secure, if needed, at its own expense, applicable personnel who are qualified to fully perform the duties required under this Contract, including, without limitation, those skills identified and expressed in Attachment A.

8. Ownership of Documents and Work Products. All documents and records which may be audited, analyzed, viewed, possessed, or otherwise made available to the Firm during the performance of this Contract are and shall remain the property of the State of Mississippi and the applicable agency or subdivision thereof. All working papers prepared in conjunction with the services under this Contract become the property of OSA at the time of creation and must be provided to OSA upon completion of the contract. The Firm may retain copies of records required for professional record-keeping purposes or for compliance with applicable professional standards; provided, however, that all documents or work products identified as sensitive by OSA for whatever reason, must be returned to and maintained by OSA for storage and safekeeping, with appropriate allowance for logs of such records to be kept by the Firm to comply with professional standards. The Firm is prohibited from any use or disclosure of any information, documents, and/or materials, in any form, which may be reviewed by or otherwise come into the possession of the Firm while performing services under this Contract, without the express written approval of OSA. Violation of the terms of this paragraph 8 shall result in debarment of the Firm and suspension of contracting privileges with OSA for a period up to five (5) years to be determined at the sole discretion of OSA.

9. Record Retention and Access to Records. The Firm shall maintain and make available to OSA any financial records, supporting documents, statistical records, and all other records pertinent to the services performed under this contract in accordance with the Firm's policies and procedures or professional regulatory requirements. These records shall be maintained for at least five (5) years; provided, however, that

if any litigation or other legal action, by or on behalf of the State of Mississippi, or any office or agency thereof, has begun that is not completed at the end of the five (5) year period, or if audit findings, litigation or other legal action has not been resolved at the end of the five (5) year period, the records shall be retained until resolution of the same and only deleted or otherwise destroyed upon written approval of OSA.

10. **Termination.** This contract may be terminated as follows:

- a. Termination Upon Bankruptcy. This contract may be terminated in whole or in part by OSA, in its sole discretion, upon written notice to the Firm if the Firm should become the subject of bankruptcy or receivership proceedings, whether voluntary or involuntary, or upon the execution by the Firm of an assignment for the benefit of its creditors; or
- b. Termination for Convenience. OSA may terminate this contract at its convenience and without cause by providing a thirty (30) day written notice of termination to the Firm; or
- c. Termination for Cause. If, through any cause, the Firm shall fail to satisfactorily fulfill its obligations under this Contract prior to the Completion Date, or as otherwise agreed in writing, signed by the parties, or if the Firm shall violate any of the terms or conditions of this contract and that breach continues for ten (10) days after the Firm receives written notice from OSA, then OSA shall thereafter have the right to terminate this Contract for cause.
- d. Liability for Costs. In the event of termination for cause by OSA, in addition to other remedies provided herein, or available at law or in equity, the Firm shall bear all costs associated with the issuance of a new contract to complete the audit services contemplated herein, including, but not limited to, the costs of reissuing another request for proposals and additional costs resulting from an acceleration of services necessary for the timely completion of such auditing services; provided, however, that the Firm shall not be liable under this provision for the actual cost of the work performed by another contractor to complete the services provided for herein.
- e. Damages and Setoff. In the event of termination, the Firm shall be paid an amount for all services actually performed pursuant to this Contract pursuant to paragraph 4; provided, however, that in the event of a termination for cause, such compensation shall not exceed the amount of the Partial Payment due to the Firm for approved services provided prior to termination, and the Firm shall forfeit all Retained Funds. Notwithstanding the foregoing, the Firm shall not be relieved of liability to OSA for damages sustained by OSA by virtue of any breach of this contract by the Firm, and OSA may withhold any payments to the Firm for the purpose of set-off until such time as the exact amount of damages due OSA from the Firm are agreed or determined. OSA may also pursue any remedy available to it at law or in

equity for damages caused by a failure of the Firm resulting in termination.

- f. **Return of Property.** Upon termination for any reason, the property of OSA, including all finished or unfinished tests, surveys, checklists, forms, manuals, reports, or other material prepared or retained by the Firm under this Contract, shall be provided to OSA within ten (10) days of such termination under the provisions of paragraph 8 herein.

11. **Confidential Information.** The Firm shall treat all data and information to which it has access by its performance under this contract as confidential to the extent that confidential treatment of the same is required under federal and/or state law or the policies and regulations of OSA, and shall not disclose such data or information to a third party without the specific written consent of OSA. In the event that the Firm receives notice that a third party requests the divulgence of confidential or otherwise protected information and/or has served upon it a subpoena or other validly issued administrative or judicial process ordering the divulgence of confidential or otherwise protected information, the Firm shall promptly inform OSA and, after ten (10) days from the date of such notice, it may thereafter respond in conformity with such subpoena to the extent mandated by state or federal law; provided, however, that if OSA or the State of Mississippi, in its discretion, shall seek to quash or otherwise challenge the request for such information, the Firm shall withhold the information until i) written permission is granted by OSA to provide such information, or ii) upon the order of a court of competent jurisdiction to produce the material, whichever is earlier. This section shall survive the termination or completion of this Contract.

12. **Agent Powers.** Pursuant to this Contract, the Firm is appointed as the agent of OSA on a limited basis, specifically to perform the services detailed in Attachment A, or as may be amended, and is empowered, pursuant to Miss. Code § 7-7-211(k), to perform the work contemplated herein on behalf of OSA. The Firm covenants and warrants that it is bound by the policies and regulations of OSA, along with the terms and conditions of this Agreement, in conducting the services hereunder, and that the Firm shall ensure it and its personnel, including its employees, officers, principals, and partners, are familiar with and abide by such policies and regulations while performing, at all times, as OSA's agent.

13. **Contract Changes.** OSA may, at any time, by written order, make changes within the general scope of the Contract as to the services or work to be performed. If such changes cause an increase or a decrease in the Firm's cost or time required to perform any services under this Contract, whether or not changed by any order, OSA shall make an equitable adjustment and modify this Contract in writing. The Firm must assert any claim for adjustment under this clause in writing within thirty (30) days from the date it receives OSA notification of change unless OSA grants additional time in writing. No services for which the Firm will charge additional compensation shall be furnished without the written authorization of OSA.

14. Funding Contingent. The parties expressly understand that the fulfillment of the payment obligations of OSA under this Agreement is conditioned upon the availability and receipt of State funds. In the event that funds are insufficient or otherwise unavailable to satisfy payments due under this Agreement, OSA shall not be obligated to make such payments, and all further obligations of OSA and the Firm under this Agreement shall cease immediately, without penalty, cost or expense to OSA or the Firm of any kind whatsoever. In the event of such insufficiency or unavailability of funding, OSA shall promptly notify the Firm in writing, of such event. The Firm shall be entitled to payment for services in the amount determined under paragraph 4 or the amount of available funds, whichever is less.

15. Employee Status Verification System. The Firm represents and warrants that it will ensure its compliance with the Mississippi Employment Protection Act of 2008 (Miss. Code § 77-11-1 et seq.) and will register and participate in the status verification system for all newly hired employees related to this engagement or other services on behalf of the Office of State Auditor of Mississippi. The term “employee,” as used herein, means any person that is hired to perform work within the State of Mississippi. As used herein, “status verification system” means the Illegal Immigration Reform and Immigration Responsibility Act of 1996 that is operated by the United States Department of Homeland Security, also known as the E-Verify Program, or any other successor electronic verification system replacing the E-Verify Program. The Firm agrees to maintain records of such compliance and, upon request of the State, to provide a copy of each such verification to the State. The Firm further represents and warrants that any person assigned to perform services hereunder meets the employment eligibility requirements of all immigration laws of the United States and the State of Mississippi. The Firm understands and agrees that any breach of these warranties may subject the Firm to the following: (a) termination of the Agreement and ineligibility for any state or public contract in Mississippi for up to three (3) years, with notice of such cancellation/termination being made public, or (b) the loss of any license, permit, certification or other document granted to Firm by an agency, department or governmental entity for the right to do business in Mississippi for up to one (1) year, or (c) both. In the event of such termination/cancellation, the Firm would also be liable for any additional costs incurred by the State due to Contract cancellation or loss of license or permit.

16. Representation Regarding Contingent Fees. The Firm represents and warrants that it has not retained a person to solicit or secure a State contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except as disclosed in the Firm’s bid or proposal (if applicable).

17. Representation Regarding Gratuities. The Firm represents and warrants that it has not violated, is not violating, and promises that it will not violate the prohibition against gratuities set forth in Section 7-204 (Gratuities) of the “Mississippi Personal Service Contract Procurement Regulations.”

18. **Certification of Independent Price Determination.** The Firm certifies that the price submitted in response to the solicitation has been arrived at independently and without - for the purpose of restricting competition - any consultation, communication, or agreement with any other bidder or competitor relating to the price, the intention to submit a bid, or the methods or factors used to calculate the price bid.

19. **Certification Regarding Debarment, Suspension, and Other Responsibility Matters - Primary Covered Transactions.** The Firm certifies, to the best of its knowledge and belief, that it and its principals:

- a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
- b. Have not within a three-year period preceding this contract been convicted or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- c. Are not presently indicted or otherwise criminally or civilly charged by a government entity (Federal, State, or local) with the commission of any of the offenses enumerated in item b. of this certification; and
- d. Have not within a three-year period preceding this contract had one or more public transactions (Federal, State, or local) terminated for cause or default.

20. **Modification or Amendment.** OSA may, from time to time, request changes in the scope of services of the Firm to be performed as identified in Attachment A. Such changes, including any increase or decrease in the amount of the Firm's compensation, which are mutually agreed upon by and between OSA and the Firm, shall be included in written amendments to this contract and signed by all parties prior to the work being performed.

21. **Assignment.** The Firm shall not assign or otherwise transfer the obligations incurred on its part pursuant to the terms of this contract without the prior written consent of OSA. Any attempted assignment or transfer of its obligations without such consent shall be null and void. All obligations and duties of either party under this contract shall be binding on all successors in interest or permitted assigns of such party.

22. **Waiver.** Failure of either party hereto to insist upon strict compliance with any of the terms, covenants, and conditions hereof shall not be deemed a waiver or relinquishment of any similar right or power hereunder at any subsequent time or of any other provision hereof, nor shall it be construed to be a modification of the terms of this Contract.

23. **Indemnification.** The Firm shall indemnify, defend, save and hold harmless, protect, and exonerate OSA, its officers, employees, agents, and representatives, and the State of Mississippi from and against claims, demands, liabilities, suits, actions, damages, losses, and costs, including court costs, investigative fees and expenses, and attorneys' fees, and claims for damages arising out of or caused by the Firm and/or its partners, principals, agents, employees and/or subfirms limited to the extent the damages were caused by the Firm's own negligence or willful and intentional misconduct in the performance of or failure to perform this Contract.

24. **Insurance.** The Firm represents and warrants that it will maintain workers' compensation insurance as prescribed by law, which shall inure to the benefit of the Firm's personnel, as well as comprehensive general liability or professional liability insurance and, where applicable, employee fidelity bond insurance. The Firm will, upon request, furnish OSA with a certificate of conformity providing such coverage.

25. **Governing Law and Venue.** This Contract shall be construed and governed in accordance with the laws of the State of Mississippi, without consideration to any conflict of laws provisions which may be applicable. Venue for the resolution of any dispute shall be the State or Federal courts seated in Jackson, Hinds County, Mississippi. The Firm expressly submits to the jurisdiction of said courts in any action brought arising under this Agreement. The parties expressly agree that each party shall bear its own costs and fees associated with any dispute arising under this Agreement. Moreover, OSA or the State of Mississippi shall not be liable, at law or in equity, for any damages for failure to perform under this Agreement, including consequential, incidental, or punitive damages.

26. **Severability.** If any term or provision of this contract is determined to be prohibited by a court of competent jurisdiction under the laws of the State of Mississippi and thereby declared invalid or void, the remainder of the contract shall not be affected thereby, and each term and provision of the contract shall be valid and enforceable to the fullest extent permitted by law. Moreover, the impermissible term shall be modified to the least extent possible to comply with the law while also meeting the intent of the parties under this Agreement.

27. **Compliance with Laws.** The Firm covenants and agrees that it shall fully comply with all applicable laws, regulations, policies, and procedures of the United States of America or any agency thereof, the State of Mississippi or any agency thereof, and any local government or political subdivision that may affect the performance of services under this Contract. OSA will assist the Firm upon request

For Municipality:
NAME of Municipality
ADDRESS of Municipality

For Firm:
NAME of FIRM
ADDRESS of FIRM

31. **Sovereign Immunity.** By entering into this Contract with the Firm, the State of Mississippi, by and through OSA, does not in any way waive its sovereign immunities or defenses as provided by law.

32. **Drafting Party.** Any ambiguity or uncertainty in this Agreement shall not be construed for or against either party, but shall be resolved by applying ordinary principles of contract interpretation, giving effect to the plain meaning of the language used and the mutual intent of the parties as expressed herein. Each party acknowledges that it has carefully reviewed this Agreement, understands its terms, and has voluntarily agreed to be bound by its provisions.

33. **Merger.** This Contract and its incorporated attachments constitute the entire agreement between the parties concerning the subject matter hereof and supersedes all prior statements, negotiations, understandings, and agreements. This Agreement may not be amended except by written instrument signed by the parties. The parties covenant and agree that each is entering into this Agreement based solely on the terms and conditions expressed herein, and is not relying on any other statement or promise, oral or written, outside of the express terms contained herein; provided, however, that in any dispute arising under this Agreement, the request for proposal issued by OSA and the Firm's technical proposal issued in response thereto may be used to eliminate ambiguity found by a court in any dispute arising under this Agreement or to clarify the intent of the parties in modifying this agreement under paragraph 26.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first written above, intending to be legally bound hereby. Each party represents and warrants that the individual signing on behalf of such party has been duly authorized to execute this Agreement and bind such party to the terms and conditions hereof.

[Name of Firm]

By: _____

NAME: (Print) _____

TITLE: _____

[Name of Municipality]

By: _____

NAME: (Print) _____

TITLE: _____

OFFICE OF THE STATE AUDITOR

By: _____

NAME: (Print) _____

TITLE: _____

**ATTACHMENT “B”
BID FORM**

**MISSISSIPPI OFFICE OF THE STATE AUDITOR
BID FORM**

Invitation for Bids No. 2026-06 — Accounting Services and/or Audit Services for Select Municipalities

Instructions: Bids must be submitted using this Bid Form (IFB § 3.2.3). Complete all sections of this form. Do not modify or add to this form; modifications or additions may result in rejection of the bid. If an item does not apply, write “N/A.” Only information provided in this Bid Form and the accompanying required documentation will be considered in evaluating bids (IFB § 3.1). If the space provided for any item is insufficient, the requested information may be submitted as an attachment clearly labeled with the corresponding section number.

SECTION 1 — FIRM PROFILE

Firm Legal Name: _____

Form of Organization (e.g., sole proprietorship, partnership, professional corporation, LLC):

Years in Operation: _____ Number of Professional Staff: _____

Principal Office Address: _____

Additional Office Location(s): _____

Primary Contact Name and Title: _____

Telephone: _____ Email Address: _____

Description of the firm, including size and structure: (Complete below or submit as a labeled attachment.)

SECTION 2 — RELEVANT EXPERIENCE

Describe the Vendor’s experience with nonprofit and/or governmental audits, as applicable: (Complete below or submit as a labeled attachment.)

Describe the Vendor’s experience with compliance reporting involving applicable Mississippi law and, where applicable, federal grant compliance and Uniform Guidance requirements (IFB § 4.1.5): (Complete below or submit as a labeled attachment.)

References: Provide references from at least three similar clients. Complete the tables below; references beyond the three provided for may be submitted as a labeled attachment.

Reference 1

Client Name	
Contact Name	
Telephone	
Email Address	
Services Provided	

Reference 2

Client Name	
Contact Name	
Telephone	
Email Address	
Services Provided	

Reference 3

Client Name	
Contact Name	
Telephone	
Email Address	
Services Provided	

SECTION 3 — STAFFING

Identify the key personnel proposed for engagements under each service category for which the Vendor seeks placement (IFB § 4.1.7). In the final column, indicate “Accounting,” “Audit,” or “Both.” Complete the table below or submit the same information as a labeled attachment.

Attach licenses or certifications of key personnel as required documentation (see Section 9).

Name	Title / Role on Engagement	Licenses / Certifications	Relevant Experience	Category

Name	Title / Role on Engagement	Licenses / Certifications	Relevant Experience	Category

Overview of quality control procedures: (Complete below or submit as a labeled attachment.)

Expected level of staff involvement and estimated hours: (Complete below or submit as a labeled attachment.)

SECTION 4 — HOURLY RATES

Provide hourly rates by staff classification for each service category on which the Vendor is bidding. Complete only the table(s) for the service category election made in Section 5. Hourly rates submitted shall be inclusive of all overhead, profit, materials, technology, insurance, and all other costs necessary to perform the services described in the IFB. If additional rows are needed, the rate schedule may be completed below or submitted as a labeled attachment.

Table A — Accounting Services

Staff Classification	Hourly Rate (\$)

Table B — Audit Services

Staff Classification	Hourly Rate (\$)

- The Vendor acknowledges that the hourly rates provided above are inclusive of all overhead, profit, materials, technology, insurance, and all other costs necessary to perform the services described in the IFB.

SECTION 5 — SERVICE CATEGORY ELECTION

The Vendor requests placement on the following listing(s) (check one):

- Accounting services listing only
- Audit services listing only
- Both accounting and audit services listings

SECTION 6 — OTHER DISCLOSURES

Is the Vendor currently on the OSA approved list of registered CPA firms? Yes No

- The Vendor agrees to be added to, or to remain on, the OSA approved list of registered firms, available at www.osa.ms.gov/resources (IFB § 4.1.9).

Date of most recent peer review: _____ Results: _____

- Not applicable — the Vendor has not undergone a peer review.
- A copy of the most recent peer review report and results is attached (see Section 9).

SECTION 7 — CONFLICT OF INTEREST DISCLOSURE

- The Vendor certifies that it will inform OSA of any conflict of interest that would impair its ability to perform the required services in accordance with applicable professional standards, state law, or OSA guidance (IFB § 4.1.6).

Does the Vendor have any existing or potential conflict of interest with any of the noncompliant municipalities identified in Section 1.2 of the IFB? Yes No

If yes, identify each Municipality and describe the existing or potential conflict (complete below or submit as a labeled attachment):

SECTION 8 — MINIMUM QUALIFICATION CERTIFICATIONS

By checking each box below, the Vendor certifies that it:

- Is properly licensed as required by Mississippi law to perform the services contemplated by the IFB (IFB § 4.1.1);
- Maintains all insurance required under Section 2.7 of the IFB (IFB § 4.1.3);
- Has documented experience with compliance reporting involving applicable Mississippi law and, where applicable, federal grant compliance and Uniform Guidance requirements (IFB § 4.1.5);
- Will inform OSA of any conflict of interest that would impair its ability to perform the required services, and has disclosed in Section 7 any existing or potential conflicts of interest with the noncompliant municipalities identified in Section 1.2 of the IFB (IFB § 4.1.6);
- Has sufficient staff, resources, and capacity to timely complete the engagement(s) for which it may be assigned (IFB § 4.1.7);
- Has provided documentation sufficient to establish that the minimum qualifications have been met, including firm qualifications, relevant engagement history, licensure, peer review information, and staff credentials, when applicable (IFB § 4.1.8); and
- Agrees to be added to the OSA approved list of registered firms (IFB § 4.1.9).

SECTION 9 — REQUIRED DOCUMENTATION CHECKLIST

The following documentation is included with this bid (check all that apply):

- Evidence of licensure required by Mississippi law to perform the services contemplated by the IFB
- Certificate(s) of insurance evidencing all coverage required under Section 2.7 of the IFB
- Most recent peer review report and results (if applicable)
- Licenses or certifications of key personnel identified in Section 3
- Other supporting documentation (describe): _____

SECTION 10 — SIGNATURE AND CERTIFICATION

By signing below, the undersigned certifies that he or she is authorized to bind the Vendor; that the information provided in this Bid Form and the accompanying documentation is true, accurate, and complete; and that this bid is submitted in accordance with the terms and conditions of the IFB.

Firm Name: _____

Signature: _____ Date: _____

Printed Name: _____

Title: _____