

**SERIAL 11079 RFP TRAINING & TECHNICAL ASSISTANCE & PROFESSIONAL SUPPORT SERVICES Contract – Wipfli LLP**

**DATE OF LAST REVISION: October 2, 2014 CONTRACT END DATE: September 30, 2017**

**CONTRACT PERIOD THROUGH SEPTEMBER 30, 2014 2017**

TO: All Departments  
FROM: Office of Procurement Services  
SUBJECT: Contract for **TRAINING & TECHNICAL ASSISTANCE & PROFESSIONAL SUPPORT SERVICES**

Attached to this letter is published an effective purchasing contract for products and/or services to be supplied to Maricopa County activities as awarded by Maricopa County on **September 28, 2011 (Eff. 10/01/11)**.

All purchases of products and/or services listed on the attached pages of this letter are to be obtained from the vendor holding the contract. Individuals are responsible to the vendor for purchases made outside of contracts. The contract period is indicated above.

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Wes Baysinger, Chief Procurement Officer  
Office of Procurement Services

JM/at  
Attach

Copy to: Office of Procurement Services  
Alecia Jackson, Human Services



## CONTRACT PURSUANT TO RFP

SERIAL 11079 -RFP

This Contract is entered into this 28th day of September, 2011 by and between Maricopa County ("County"), a political subdivision of the State of Arizona, and **Wipfli LLP**, ("Contractor") for the purchase of professional and technical training services for the zero to five head start programs. .

### 1.0 CONTRACT TERM:

- 1.1 This Contract is for a term of three (3) years, beginning on the 1<sup>st</sup> day of October, 2011 and ending the 30th day of September, ~~2014~~ 2017.
- 1.2 The County may, at its option and with the agreement of the Contractor, renew the term of this Contract for additional terms up to a maximum of three\_(3) years, (or at the County's sole discretion, extend the contract on a month-to-month bases for a maximum of six (6) months after expiration). The County shall notify the Contractor in writing of its intent to extend the Contract term at least thirty (30) calendar days prior to the expiration of the original contract term, or any additional term thereafter.

### 2.0 FEE ADJUSTMENTS:

Any request for a fee adjustments must be submitted sixty (60) days prior to the current Contract annual anniversary.. Requests for adjustment in cost of labor and/or materials must be supported by appropriate documentation. If County agrees to the adjusted fee, County shall issue written approval of the change. The reasonableness of the request will be determined by comparing the request with the (Consumer Price Index) or by performing a market survey.

### 3.0 PAYMENTS:

- 3.1 As consideration for performance of the duties described herein, County shall pay Contractor the sum(s) stated in Exhibit "A."
- 3.2 Payment shall be made upon the County's receipt of a properly completed invoice.

### 3.3 INVOICES:

3.3.1 The Contractor shall submit two (2) legible copies of their detailed invoice before payment(s) can be made. At a minimum, the invoice must provide the following information:

- Company name, address and contact
- County bill-to name and contact information
- Contract serial number
- County purchase order number
- Invoice number and date
- Payment terms

- Date of service/training or delivery
- Description of service provided
- Pricing per unit/hour of service
- Total Amount Due

3.3.2 Problems regarding billing or invoicing shall be directed to the County as listed on the Purchase Order.

3.3.3 Payment shall be made to the Contractor by Accounts Payable through the Maricopa County Vendor Express Payment Program. This is an Electronic Funds Transfer (EFT) process. After Contract Award the Contractor shall complete the Vendor Registration Form located on the County Department of Finance Vendor Registration Web Site ([www.maricopa.gov/finance/vendors](http://www.maricopa.gov/finance/vendors)).

3.3.4 EFT payments to the routing and account numbers designated by the Contractor will include the details on the specific invoices that the payment covers. The Contractor is required to discuss remittance delivery capabilities with their designated financial institution for access to those details.

#### 4.0 AVAILABILITY OF FUNDS:

4.1 The provisions of this Contract relating to payment for services shall become effective when funds assigned for the purpose of compensating the Contractor as herein provided are actually available to County for disbursement. The County shall be the sole judge and authority in determining the availability of funds under this Contract. County shall keep the Contractor fully informed as to the availability of funds.

4.2 If any action is taken by any state agency, Federal department or any other agency or instrumentality to suspend, decrease, or terminate its fiscal obligations under, or in connection with, this Contract, County may amend, suspend, decrease, or terminate its obligations under, or in connection with, this Contract. In the event of termination, County shall be liable for payment only for services rendered prior to the effective date of the termination, provided that such services are performed in accordance with the provisions of this Contract. County shall give written notice of the effective date of any suspension, amendment, or termination under this Section, at least ten (10) days in advance.

#### 5.0 DUTIES:

5.1 The Contractor shall perform all duties stated in Exhibit "B", or as otherwise directed in writing by the Procurement Officer.

#### 6.0 TERMS and CONDITIONS:

##### 6.1 INDEMNIFICATION:

6.1.1 To the fullest extent permitted by law, Contractor shall defend, indemnify, and hold harmless County, its agents, representatives, officers, directors, officials, and employees from and against all claims, damages, losses and expenses, including, but not limited to, attorney fees, court costs, expert witness fees, and the cost of appellate proceedings, relating to, arising out of, or alleged to have resulted from the negligent acts, errors, omissions, mistakes or malfeasance relating to the performance of this Contract. Contractor's duty to defend, indemnify and hold harmless County, its agents, representatives, officers, directors, officials, and employees shall arise in connection with any claim, damage, loss or expense that is caused by any negligent acts, errors, omissions or mistakes in the performance of this Contract by the Contractor, as well as any person or entity for whose acts, errors, omissions, mistakes or malfeasance Contractor may be legally liable.

6.1.2 The amount and type of insurance coverage requirements set forth herein will in no way be construed as limiting the scope of the indemnity in this paragraph.

6.1.3 The scope of this indemnification does not extend to the sole negligence of County.

6.2 INSURANCE REQUIREMENTS:

**6.2.1 Contractor, at Contractor's own expense, shall purchase and maintain the herein stipulated minimum insurance from a company or companies duly licensed by the State of Arizona and possessing a current A.M. Best, Inc. rating of B++. In lieu of State of Arizona licensing, the stipulated insurance may be purchased from a company or companies, which are authorized to do business in the State of Arizona, provided that said insurance companies meet the approval of County. The form of any insurance policies and forms must be acceptable to County.**

6.2.2 All insurance required herein shall be maintained in full force and effect until all work or service required to be performed under the terms of the Contract is satisfactorily completed and formally accepted. Failure to do so may, at the sole discretion of County, constitute a material breach of this Contract.

6.2.3 Contractor's insurance shall be primary insurance as respects County, and any insurance or self-insurance maintained by County shall not contribute to it.

6.2.4 Any failure to comply with the claim reporting provisions of the insurance policies or any breach of an insurance policy warranty shall not affect the County's right to coverage afforded under the insurance policies.

6.2.5 The insurance policies may provide coverage that contains deductibles or self-insured retentions. Such deductible and/or self-insured retentions shall not be applicable with respect to the coverage provided to County under such policies. Contractor shall be solely responsible for the deductible and/or self-insured retention and County, at its option, may require Contractor to secure payment of such deductibles or self-insured retentions by a surety bond or an irrevocable and unconditional letter of credit.

6.2.6 County reserves the right to request and to receive, within 10 working days, certified copies of any or all of the herein required insurance certificates. County shall not be obligated to review policies and/or endorsements or to advise Contractor of any deficiencies in such policies and endorsements, and such receipt shall not relieve Contractor from, or be deemed a waiver of County's right to insist on strict fulfillment of Contractor's obligations under this Contract.

6.2.7 The insurance policies required by this Contract, except Workers' Compensation shall name County, its agents, representatives, officers, directors, officials and employees as Additional Insureds.

6.2.8 The policies required hereunder, except Workers' Compensation, shall contain a waiver of transfer of rights of recovery (subrogation) against County, its agents, representatives, officers, directors, officials and employees for any claims arising out of Contractor's work or service.

~~6.2.9 Automobile Liability.~~

~~Commercial/Business Automobile Liability insurance and, if necessary, Commercial Umbrella insurance with a combined single limit for bodily injury and property damage of not less than \$1,000,000 each occurrence with respect to any of the Contractor's owned, hired, and non-owned vehicles assigned to or used in performance of the Contractor's work or services under this Contract.~~

~~6.2.10 Workers' Compensation.~~

~~6.2.10.1 Workers' Compensation insurance to cover obligations imposed by federal and state statutes having jurisdiction of Contractor's employees engaged in the performance of the work or services under this Contract; and Employer's Liability insurance of not less than \$100,000 for each accident, \$100,000 disease for each employee, and \$500,000 disease policy limit. (N.B. - \$1,000,000 limits on larger contracts)~~

~~6.2.10.2 Contractor waives all rights against County and its agents, officers, directors and employees for recovery of damages to the extent these damages are covered by the Workers' Compensation and Employer's Liability or commercial umbrella liability insurance obtained by Contractor pursuant to this Contract.~~

7.0 **MINIMUM SCOPE AND LIMITS OF INSURANCE:**

Contractor shall provide coverage with limits of liability not less than those stated below.

7.1 **Commercial General Liability – Occurrence Form**

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

• General Aggregate	\$4,000,000
• Products – Completed Operations Aggregate	\$2,000,000
• Personal and Advertising Injury	\$2,000,000
• Damage to Rented Premises	\$ 100,000
• Each Occurrence	\$2,000,000

- The policy *shall include coverage for sexual abuse and molestation. This coverage may be sub-limited to no less than \$500,000. The limits may be included within the General Liability limit, or provided by separate endorsement with its own limits, or provided as separate coverage included with the professional liability.*
- *Contractor must provide the following statement on their Certificate(s) of Insurance as provided for in Part E: "Sexual Abuse/Molestation coverage is included." Policies/certificates stating that "Sexual Abuse/Molestation coverage is not excluded" do not meet this requirement.*
- The policy shall be endorsed (**Blanket Endorsements are not acceptable**) to include the following additional insured language: *"Maricopa County, and its departments, agencies, boards, commissions, universities, officers, officials, agents, and employees shall be named as additional insureds with respect to liability arising out of the activities performed by or on behalf of the Contractor."* Such additional insured shall be covered to the full limits of liability purchased by the Contractor, even if those limits of liability are in excess of those required by this Contract.
- Policy shall contain a waiver of subrogation endorsement (**Blanket Endorsements are not acceptable**) in favor of the **"Maricopa County, and its departments, agencies, boards, commissions, universities, officers, officials, agents, and employees"** for losses arising from work performed by or on behalf of the Contractor.

7.2 **Business Automobile Liability**

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

- Combined Single Limit (CSL) \$1,000,000
- The policy shall be endorsed (**Blanket Endorsements are not acceptable**) to include the following additional insured language: *“Maricopa County, and its departments, agencies, boards, commissions, universities, officers, officials, agents, and employees shall be named as additional insureds with respect to liability arising out of the activities performed by or on behalf of the Contractor, involving automobiles owned, leased, hired or borrowed by the Contractor.”* Such additional insured shall be covered to the full limits of liability purchased by the Contractor, even if those limits of liability are in excess of those required by this Contract.
- Policy shall *contain* a waiver of subrogation endorsement (**Blanket Endorsements are not acceptable**) in favor of the **“Maricopa County, and its departments, agencies, boards, commissions, universities, officers, officials, agents, and employees”** for losses arising from work performed by or on behalf of the Contractor.
- Policy *shall* contain a *severability* of interests provision.

7.3 **Worker's Compensation and Employers' Liability**

- Workers' Compensation Statutory
- Employers' Liability
  - Each Accident \$1,000,000
  - Disease – Each Employee \$1,000,000
  - Disease – Policy Limit \$1,000,000

7.3.1 Policy shall contain a waiver of subrogation endorsement (**Blanket Endorsements are not acceptable**) in favor of the **“Maricopa County, and its departments, agencies, boards, commissions, universities, officers, officials, agents, and employees”** for losses arising from work performed by or on behalf of the Contractor.

7.3.2 This requirement shall not apply to: Separately, EACH contractor or subcontractor exempt **under** A.R.S. § 23-901, AND when such contractor or subcontractor executes the appropriate waiver (Sole Proprietor/Independent Contractor) form.

7.4 **Professional Liability (Errors and Omissions Liability)**

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

7.4.1 In the event that the professional liability insurance required by this Contract is written on a claims-made basis, Contractor warrants that any retroactive date under the policy shall precede the effective date of this Contract; and that either continuous coverage will be maintained or an extended discovery period will be exercised for a period of two (2) years beginning at the time work under this Contract is completed.

7.4.2 The policy shall cover professional misconduct or wrongful acts for those positions defined in the Scope of Work of this contract.

7.4.3 In the event that the professional liability insurance required by this Contract is written on a claims-made basis, Contractor warrants that any retroactive coverage date shall be no

later than the effective date of this Contract; and that either continuous coverage will be maintained or an extended discovery period will be exercised for a period of two (2) years beginning at the time work under this Contract is completed. (primarily for Healthcare related contracts)

7.5 Certificates of Insurance.

7.5.1 **Prior to commencing work or services under this Contract, Contractor shall have insurance in effect as required by the Contract in the form provided by the County, issued by Contractor's insurer(s), as evidence that policies providing the required coverage, conditions and limits required by this Contract are in full force and effect. Such certificates shall be made available to the County upon ten (10) business days. BY SIGNING THE AGREEMENT PAGE THE CONTRACTOR AGREES TO THIS REQUIREMENT AND FAILURE TO MEET THIS REQUIREMENT WILL RESULT IN CANCELLATION OF CONTRACT.**

7.5.2 In the event any insurance policy (ies) required by this Contract is (are) written on a "claims made" basis, coverage shall extend for two (2) years past completion and acceptance of Contractor's work or services and as evidenced by annual Certificates of Insurance.

7.5.3 If a policy does expire during the life of the Contract, a renewal certificate must be sent to County fifteen (15) days prior to the expiration date.

7.6 Cancellation and Expiration Notice.

7.6.1 Insurance required herein shall not be permitted to expire, be canceled, or materially changed without thirty (30) days prior written notice to the County.

7.7 PROCUREMENT CARD ORDERING CAPABILITY:

The County may determine to use a MasterCard Procurement Card, to place and make payment for orders under the Contract.

7.8 INTERNET ORDERING CAPABILITY:

The County intends, at its option, to use the Internet to communicate and to place orders under this Contract.

7.9 NOTICES:

All notices given pursuant to the terms of this Contract shall be addressed to:

For County:

Maricopa County  
Office of Procurement Services  
Attn: Director of Purchasing  
320 West Lincoln Street  
Phoenix, Arizona 85003-2494

For Contractor:

WIPFLI LLP  
2501 W. Beltline Highway, Suite 401  
Madison, WI 53713

**7.10 REQUIREMENTS ONTRACT:**

7.10.1 Contractor signifies its understanding and agreement by signing this document that this Contract is a requirements contract. This Contract does not guarantee any purchases will be made (minimum or maximum). Orders will only be placed when County identifies a need and issues a purchase order or a written notice to proceed.

7.10.2 County reserves the right to cancel purchase orders or notice to proceed within a reasonable period of time after issuance. Should a purchase order or notice to proceed be canceled, the County agrees to reimburse the Contractor for actual and documented costs incurred by the Contractor. The County will not reimburse the Contractor for any avoidable costs incurred after receipt of cancellation, or for lost profits, or shipment of product or performance of services prior to issuance of a purchase order or notice to proceed.

7.10.3 Purchase orders will be cancelled in writing.

**7.11 TERMINATION FOR CONVENIENCE:**

The County reserves the right to terminate the Contract, in whole or in part at any time, when in the best interests of the County without penalty or recourse. Upon receipt of the written notice, the Contractor shall immediately stop all work, as directed in the notice, notify all subcontractors of the effective date of the termination and minimize all further costs to the County. In the event of termination under this paragraph, all documents, data and reports prepared by the Contractor under the Contract shall become the property of and be delivered to the County upon demand. The Contractor shall be entitled to receive just and equitable compensation for work in progress, work completed and materials accepted before the effective date of the termination.

**7.12 TERMINATION FOR DEFAULT:**

7.12.1 In addition to the rights reserved in the Contract, the County may terminate the Contract in whole or in part due to the failure of the Contractor to comply with any term or condition of the Contract, to acquire and maintain all required insurance policies, bonds, licenses and permits, or to make satisfactory progress in performing the Contract. The Procurement Officer shall provide written notice of the termination and the reasons for it to the Contractor.

7.12.2 Upon termination under this paragraph, all goods, materials, documents, data and reports prepared by the Contractor under the Contract shall become the property of and be delivered to the County on demand.

7.12.3 The County may, upon termination of this Contract, procure, on terms and in the manner that it deems appropriate, materials or services to replace those under this Contract. The Contractor shall be liable to the County for any excess costs incurred by the County in procuring materials or services in substitution for those due from the Contractor.

7.12.4 The Contractor shall continue to perform, in accordance with the requirements of the Contract, up to the date of termination, as directed in the termination notice.

**7.13 STATUTORY RIGHT OF CANCELLATION FOR CONFLICT OF INTEREST:**

Notice is given that pursuant to A.R.S. §38-511 the County may cancel this Contract without penalty or further obligation within three years after execution of the contract, if any person significantly involved in initiating, negotiating, securing, drafting or creating the contract on behalf of the County is at any time while the Contract or any extension of the Contract is in effect, an employee or agent of any other party to the Contract in any capacity or consultant to any other party of the Contract with respect to the subject matter of the Contract. Additionally, pursuant to A.R.S §38-511 the County may recoup any fee or commission paid or due to any person

significantly involved in initiating, negotiating, securing, drafting or creating the contract on behalf of the County from any other party to the contract arising as the result of the Contract.

**7.14 OFFSET FOR DAMAGES:**

In addition to all other remedies at law or equity, the County may offset from any money due to the Contractor any amounts Contractor owes to the County for damages resulting from breach or deficiencies in performance under this contract.

**7.15 ADDITIONS/DELETIONS OF SERVICE:**

The County reserves the right to add and/or delete products and/or services provided under this Contract. If a requirement is deleted, payment to the Contractor will be reduced proportionately to the amount of service reduced in accordance with the proposal price. If additional services and/or products are required from this Contract, prices for such additions will be negotiated between the Contractor and the County.

**7.16 RELATIONSHIPS:**

In the performance of the services described herein, the Contractor shall act solely as an independent contractor, and nothing herein or implied herein shall at any time be construed as to create the relationship of employer and employee, partnership, principal and agent, or joint venture between the District and the Contractor.

**7.17 INFLUENCE**

**As prescribed in MC1-1202 of the Maricopa County Procurement Code, any effort to influence an employee or agent to breach the Maricopa County Ethical Code of Conduct or any ethical conduct, may be grounds for Disbarment or Suspension under MC1-902. An attempt to influence includes, but is not limited to:**

**7.17.1 A Person offering or providing a gratuity, gift, tip, present, donation, money, entertainment or educational passes or tickets, or any type valuable contribution or subsidy,**

**7.17.2 That is offered or given with the intent to influence a decision, obtain a contract, garner favorable treatment, or gain favorable consideration of any kind.**

**If a Person attempts to influence any employee or agent of Maricopa County, the Chief Procurement Officer, or his designee, reserves the right to seek any remedy provided by the Maricopa County Procurement Code, any remedy in equity or in the law, or any remedy provided by this contract.**

**7.18 SUBCONTRACTING:**

The Contractor may not assign this Contract or subcontract to another party for performance of the terms and conditions hereof without the written consent of the County, which shall not be unreasonably withheld. All correspondence authorizing subcontracting must reference the Proposal Serial Number and identify the job project.

**7.19 AMENDMENTS:**

All amendments to this Contract shall be in writing and approved/signed by both parties. Maricopa County Office of Procurement Services shall be responsible for approving all amendments for Maricopa County.

7.20 ACCESS TO AND RETENTION OF RECORDS FOR THE PURPOSE OF AUDIT AND/OR OTHER REVIEW:

In accordance with section MCI 367 of the Maricopa County Procurement Code the Contractor agrees to retain all books, records, accounts, statements, reports, files, and other records and back-up documentation relevant to this Contract for six (6) years after final payment or until after the resolution of any audit questions which could be more than six (6) years, whichever is latest. The County, Federal or State auditors and any other persons duly authorized by the Department shall have full access to, and the right to examine, copy and make use of, any and all said materials.

If the Contractor's books, records, accounts, statements, reports, files, and other records and back-up documentation relevant to this Contract are not sufficient to support and document that requested services were provided, the Contractor shall reimburse Maricopa County for the services not so adequately supported and documented.

If at any time it is determined by the County that a cost for which payment has been made is a disallowed cost, the County shall notify the Contractor in writing of the disallowance. The course of action to address the disallowance shall be at sole discretion of the County, and may include either an adjustment to future claim submitted by the Contractor by the amount of the disallowance, or to require reimbursement forthwith of the disallowed amount by the Contractor by issuing a check payable to Maricopa County.

7.21 ALTERNATIVE DISPUTE RESOLUTION:

7.21.1 After the exhaustion of the administrative remedies provided in the Maricopa County Procurement Code, any contract dispute in this matter is subject to compulsory arbitration. Provided the parties participate in the arbitration in good faith, such arbitration is not binding and the parties are entitled to pursue the matter in state or federal court sitting in Maricopa County for a de novo determination on the law and facts. If the parties cannot agree on an arbitrator, each party will designate an arbitrator and those two arbitrators will agree on a third arbitrator. The three arbitrators will then serve as a panel to consider the arbitration. The parties will be equally responsible for the compensation for the arbitrator(s). The hearing, evidence, and procedure will be in accordance with Rule 74 of the Arizona Rules of Civil Procedure. Within ten (10) days of the completion of the hearing the arbitrator(s) shall:

7.21.1.1 Render a decision;

7.21.1.2 Notify the parties that the exhibits are available for retrieval; and

7.21.1.3 Notify the parties of the decision in writing (a letter to the parties or their counsel shall suffice).

7.21.2 Within ten (10) days of the notice of decision, either party may submit to the arbitrator(s) a proposed form of award or other final disposition, including any form of award for attorneys' fees and costs. Within five (5) days of receipt of the foregoing, the opposing party may file objections. Within ten (10) days of receipt of any objections, the arbitrator(s) shall pass upon the objections and prepare a signed award or other final disposition and mail copies to all parties or their counsel.

7.21.3 Any party which has appeared and participated in good faith in the arbitration proceedings may appeal from the award or other final disposition by filing an action in the state or federal court sitting in Maricopa County within twenty (20) days after date of the award or other final disposition. Unless such action is dismissed for failure to prosecute, such action will make the award or other final disposition of the arbitrator(s) a nullity.

7.22 SEVERABILITY:

The invalidity, in whole or in part, of any provision of this Contract shall not void or affect the validity of any other provision of this Contract.

7.23 RIGHTS IN DATA:

The County shall own and have the use of all data and reports resulting from this Contract without additional cost or other restriction except as provided by law. Each party shall supply to the other party, upon request, any available information that is relevant to this Contract and to the performance hereunder.

7.24 INTEGRATION:

This Contract represents the entire and integrated agreement between the parties and supersedes all prior negotiations, proposals, communications, understandings, representations, or agreements, whether oral or written, express or implied.

7.25 VERIFICATION REGARDING COMPLIANCE WITH ARIZONA REVISED STATUTES §41-4401 AND FEDERAL IMMIGRATION LAWS AND REGULATIONS:

7.25.1 By entering into the Contract, the Contractor warrants compliance with the Immigration and Nationality Act (INA using e-verify) and all other federal immigration laws and regulations related to the immigration status of its employees and A.R.S. §23-214(A). The contractor shall obtain statements from its subcontractors certifying compliance and shall furnish the statements to the Procurement Officer upon request. These warranties shall remain in effect through the term of the Contract. The Contractor and its subcontractors shall also maintain Employment Eligibility Verification forms (I-9) as required by the Immigration Reform and Control Act of 1986, as amended from time to time, for all employees performing work under the Contract and verify employee compliance using the E-verify system and shall keep a record of the verification for the duration of the employee's employment or at least three years, whichever is longer. I-9 forms are available for download at USCIS.GOV.

7.25.2 The County retains the legal right to inspect contractor and subcontractor employee documents performing work under this Contract to verify compliance with paragraph 6.21.1 of this Section. Contractor and subcontractor shall be given reasonable notice of the County's intent to inspect and shall make the documents available at the time and date specified. Should the County suspect or find that the Contractor or any of its subcontractors are not in compliance, the County will consider this a material breach of the contract and may pursue any and all remedies allowed by law, including, but not limited to: suspension of work, termination of the Contract for default, and suspension and/or debarment of the Contractor. All costs necessary to verify compliance are the responsibility of the Contractor.

~~7.26 VERIFICATION REGARDING COMPLIANCE WITH ARIZONA REVISED STATUTES §§35-391.06 AND 35-393.06 BUSINESS RELATIONS WITH SUDAN AND IRAN:~~

~~7.26.1 By entering into the Contract, the Contractor certifies it does not have scrutinized business operations in Sudan or Iran. The contractor shall obtain statements from its subcontractors certifying compliance and shall furnish the statements to the Procurement Officer upon request. These warranties shall remain in effect through the term of the Contract.~~

~~7.26.2 The County may request verification of compliance for any contractor or subcontractor performing work under the Contract. Should the County suspect or find that the Contractor or any of its subcontractors are not in compliance, the County may pursue any and all remedies allowed by law, including, but not limited to:~~

~~suspension of work, termination of the Contract for default, and suspension and/or debarment of the Contractor. All costs necessary to verify compliance are the responsibility of the Contractor.~~

7.27 PUBLIC RECORDS:

All Offers submitted and opened are public records and must be retained by the Records Manager at the Office of Procurement Services. Offers shall be open to public inspection after Contract award and execution, except for such Offers deemed to be confidential by the Office of Procurement Services. If an Offeror believes that information in its Offer should remain confidential, it shall indicate as confidential, the specific information and submit a statement with its offer detailing the reasons that the information should not be disclosed. Such reasons shall include the specific harm or prejudice which may arise. The Records Manager of the Office of Procurement Services shall determine whether the identified information is confidential pursuant to the Maricopa County Procurement Code.

7.28 CONTRACTOR LICENSE REQUIREMENT:

7.28.1 The Respondent shall procure all permits, insurance, licenses and pay the charges and fees necessary and incidental to the lawful conduct of his/her business, and as necessary complete any required certification requirements, required by any and all governmental or non-governmental entities as mandated to maintain compliance with and in good standing for all permits and/or licenses. The Respondent shall keep fully informed of existing and future trade or industry requirements, Federal, State and Local laws, ordinances, and regulations which in any manner affect the fulfillment of a Contract and shall comply with the same. Contractor shall immediately notify both Office of Procurement Services and the using agency of any and all changes concerning permits, insurance or licenses.

7.28.2 Respondents furnishing finished products, materials or articles of merchandise that will require installation or attachment as part of the Contract, shall possess any licenses required. A Respondent is not relieved of its obligation to possess the required licenses by subcontracting of the labor portion of the Contract. Respondents are advised to contact the Arizona Registrar of Contractors, Chief of Licensing, at (602) 542-1525 to ascertain licensing requirements for a particular contract. Respondents shall identify which license(s), if any, the Registrar of Contractors requires for performance of the Contract.

7.29 CERTIFICATION REGARDING DEBARMENT AND SUSPENSION:

7.29.1 The undersigned (authorized official signing for the Contractor) certifies to the best of his or her knowledge and belief, that the Contractor, defined as the primary participant in accordance with 45 CFR Part 76, and its principals:

7.29.1.1 are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal Department or agency;

7.29.1.2 have not within 3-year period preceding this Contract been convicted of 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;

7.29.1.3 are not presently indicted or otherwise criminally or civilly charged by a government entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (2) of this certification; and

7.29.1.4 have not within a 3-year period preceding this Contract had one or more public transaction (Federal, State or local) terminated for cause of default.

7.29.2 Should the Contractor not be able to provide this certification, an explanation as to why should be attached to the Contact.

7.29.3 The Contractor agrees to include, without modification, this clause in all lower tier covered transactions (i.e. transactions with subcontractors) and in all solicitations for lower tier covered transactions related to this Contract.

7.30 PRICES:

Contractor warrants that prices extended to County under this Contract are no higher than those paid by any other customer for these or similar services.

7.31 GOVERNING LAW:

This Contract shall be governed by the laws of the state of Arizona. Venue for any actions or lawsuits involving this Contract will be in Maricopa County Superior Court or in the United States District Court for the District of Arizona, sitting in Phoenix, Arizona

7.32 ORDER OF PRECEDENCE:

In the event of a conflict in the provisions of this Contract and Contractor's license agreement, if applicable, the terms of this Contract shall prevail.

7.33 INCORPORATION OF DOCUMENTS:

The following are to be attached to and made part of this Contract:

7.33.1 Exhibit A, Pricing;

7.33.2 Exhibit B, Scope of Work;

7.33.3 Exhibit C, Office of Procurement Services Contractor Travel and Per Diem Policy.

IN WITNESS WHEREOF, this Contract is executed on the date set forth above.

CONTRACTOR

Denes L. Tobie, CPA  
AUTHORIZED SIGNATURE

Denes L. Tobie, CPA, Partner  
PRINTED NAME AND TITLE

2501 W. Beltline Hwy St 401 Madison WI, 53713  
ADDRESS

9-27-11  
DATE

MARICOPA COUNTY

[Signature]  
CHAIRMAN, BOARD OF SUPERVISORS

OCT 19 2011  
DATE

ATTESTED:  
[Signature]  
CLERK OF THE BOARD 092811

OCT 19 2011  
DATE

APPROVED AS TO FORM:

[Signature]  
LEGAL COUNSEL

Oct 17 2011

**EXHIBIT A**  
**PRICING**

NIGP CODE: 91838  
 COMPANY NAME: Wipfli LLP  
 DOING BUSINESS AS (DBA) NAME: Wipfli LLP  
 MAILING ADDRESS: 2501 West Beltline Highway, Suite 401,  
Madison, WI, 53713  
 REMIT TO ADDRESS: 2501 West Beltline Highway, Suite 401,  
Madison, WI, 53713  
 TELEPHONE NUMBER: 608.274.1980  
 FACSIMILE NUMBER: 608.274.8085  
 WEB SITE: [www.wipfli.com/nonprofitandgovernment](http://www.wipfli.com/nonprofitandgovernment)  
 REPRESENTATIVE NAME: Denes L. Tobie, CPA  
 REPRESENTATIVE PHONE NUMBER: 608.270.2929  
 REPRESENTATIVE E-MAIL: [dtobie@wipfli.com](mailto:dtobie@wipfli.com)

	<b>YES</b>	<b>NO</b>	<b>REBATE</b>
WILL ALLOW OTHER GOVERNMENT ENTITIES TO PURCHASE FROM THIS CONTRACT:	X		0%
WILL ACCEPT PROCUREMENT CARD FOR PAYMENT:	X		0%
FUEL COMPRISES (if section for fuel price adjustment is located in the solicitation document)			N/A

- |                                      |   |   |
|--------------------------------------|---|---|
| <input type="checkbox"/> NET 10 DAYS | <input type="checkbox"/> NET 45 DAYS            | <input type="checkbox"/> 1% 10 DAYS NET 30 DAYS |
| <input type="checkbox"/> NET 15 DAYS | <input type="checkbox"/> NET 60 DAYS            | <input type="checkbox"/> 2% 30 DAYS NET 31 DAYS |
| <input type="checkbox"/> NET 20 DAYS | <input type="checkbox"/> NET 90 DAYS            | <input type="checkbox"/> 1% 30 DAYS NET 31 DAYS |
| <input type="checkbox"/> NET 30 DAYS | <input type="checkbox"/> 2% 10 DAYS NET 30 DAYS | <input type="checkbox"/> 5% 30 DAYS NET 31 DAYS |

*Negotiable:  
This can be offered in the form of a credit.*

**All pricing is subject to negotiation with Maricopa County.**

**Prices below are full retail pricing.**

*Similar to how we can customize what training and services we offer to Maricopa County, when you work with*

*Wipfli, we are happy to negotiate pricing based on numerous criteria's – number of services requested, type of service, timing of need, etc.*

**TRAINING, On-Site:**

PP = Per Person

3-DAY	\$825/PP	1 - 25 people
3-DAY	\$765/PP	25 - 50 people
3-DAY	\$645/PP	50 - 100 people
3-DAY	\$595/PP	100+ people

2-DAY	\$695/PP	1 - 25 people
2-DAY	\$625/PP	25 - 50 people
2-DAY	\$600/PP	50 - 100 people
2-DAY	\$575/PP	100+ people

1-DAY	\$395/PP	1 - 25 people
1-DAY	\$375/PP	25 - 50 people
1-DAY	\$345/PP	50 - 100 people
1-DAY	\$295/PP	100+ people

**TRAINING, Online:**

Webinar	\$295	Per Computer	1-2 Hours
Webinar	\$395	Per Computer	2.5 - 4 Hours

**PRODUCTS:**

Davis Bacon Toolkit for Head Start	\$495
Davis Bacon Toolkit for Weatherization	\$295
Head Start Governance Tool Kit	\$1,295
Subscription Website	\$695
Additional Subscribers	\$195
FINPro - Financial Policies and Procedures	\$495
HRPro - Human Resources Policies and Procedures	\$495
TECHPro - Technology Policies and Procedures	\$495
PROPpackage (FINPro, HRPro and TECHPro Together)	\$1,295

**SERVICES:**

Consulting (Any)	\$150 - \$350 per hour	
Audits / Accounting (Any)	\$150 - \$350 per hour	
Tax (Any)	\$150 - \$350 per hour	
Software (Any)	\$150 - \$350 per hour	<i>plus actual software modules</i>

**EXHIBIT B**  
**SCOPE OF WORK**

Wipfli is excited to work with Maricopa County providing training, technical and professional support services.

Wipfli is much more than a Certified Public Accounting firm, Wipfli brings extensive expertise and a proven track record of competency in the following requested areas related to providing program and organizational management services, for Maricopa County:

Head Start / Early Head Start –

ERSEA (Eligibility, Recruitment, Selection, Enrollment and Attendance)

Program Governance

Head Start Performance Standards and the Improving Head Start for School Readiness Act of 2007

Operations / Process Improvement / Fiscal / Tax –

Federal Fiscal Management

Program Design and Management

Policy Development

Self Assessment

ring, including expertise in OHS federal reviews

2.1.22 Record Keeping

Leadership / Management –

Organizational Management,

Supervision and Management Consultation

Reflective Supervision

Human Resources –

Human Resources, including supporting teacher/staff in meeting required teacher qualifications

Team Building

Leadership Training and Support

Customized / Miscellaneous –

Customized Training programs designed on specific program needs.

In working with Maricopa County, Wipfli brings demonstrated expertise with adult learning techniques in areas related to Head Start Performance Standards, ERSEA (Eligibility, Recruitment, Selection, Enrollment and Attendance), Program Governance, Fiscal Management, Program Design and Management, Self Assessment, Monitoring, Record Keeping and Human Resources, consultation, and facilitation.

As requested, in this proposal we will discuss Wipfli as a firm, and what working with us means to you. We will list the training sessions we currently offer in the categories mentioned above. We will summarize each product and service we've developed to help agencies and give examples of delivery methods. In addition, you will learn more about the 70+ staff that are dedicated to the nonprofit and government group. We will let you know areas of the RFP that we will not be bidding on and also will discuss pricing and our ability to offer negotiated prices to Maricopa County. Similar to how we can customize what training and services we offer to Maricopa County, when you work with Wipfli we are happy to negotiate pricing based on numerous criteria's – number of services requested, type of service, timing of need, etc.

Wipfli as a Firm

For more than eighty years, nonprofit and government organizations throughout the United States have relied on the experienced professionals at Wipfli for advice. Wipfli is a multidiscipline, professional services firm. As one of the largest accounting firms in the United States, working with Wipfli gives Maricopa County access to resources of a large firm and receives the personal attention of a local firm.

A key ingredient in our approach is our dedication to well-defined industry segments. Wipfli enjoys dominance in serving the nonprofit and government-funded program throughout the United States.

Wipfli LLP is a limited liability partnership, formed in 1930, with capital provided by the firm's 132 partners. The firm operates 22 offices in Wisconsin, Minnesota, Illinois, and the state of Washington with its headquarters located in Milwaukee, Wisconsin.

Wipfli is a member of PKF North America. PKF is one of the world's major accounting and consulting networks consisting of 88 separate and legally independent accounting and consulting firms located in the U.S., Canada, and Mexico. We enjoy a solid reputation as industry experts, and as a trusted business advisor to more than 20,000 clients in a variety of industries.

Just a few of the benefits you will receive working with us include:

A firm that is large enough to have the resources to meet the ever-changing needs of your organization and assist you with the issues facing your industry.

Example: 70+ dedicated and qualified staff in the areas of regulations, audit, tax, human resources, management, technology and finance working exclusively with nonprofit and government organizations

A firm that has personnel dedicated to the nonprofit and government-funded industries with the expertise that comes with serving these types of clients full-time.

Example: Offering over 65 annual training opportunities

Example: Updates to policies and procedure templates

Example: New products/services every year

A firm that will be proactive in monitoring industry developments, identifying key issues, and communicating those key items to you as they develop.

Example: Emailed updates of regulations changes.

Example: New trainings topics every year

A firm that has a proven history and established record of leadership within the nonprofit and government-funded industries in the areas of education and attestation.

Example: Over 45,000 participants trained in over 500 sessions in over 40 years

### Training

You asked to work with a provider who understands Head Start programs. At Wipfli, we have worked with programs like yours over the past 40 years. For these and all our nonprofit and governmental clients, we have provided auditing, consulting services, and offered on-site and online training.

The agencies we work with vary in size from single purpose agencies to the four largest HS/EHS grantees in the nation.

In addition to Head Start programs, we have extensive experience with multi-funded programs (community actions, community based, foundations, etc.) and units of governments (towns, cities, school districts, etc.). This gives us deep understanding of numerous systems, procedures, policies, best practices and funding requirements. We will bring all of this with us to share with Maricopa County's 200+ employees.

And as requested, the associates who will work on your engagements are familiar with, and often train and/or audit, the Head Start Performance Standards, Laws and regulations.

Wipfli is nationally recognized for our comprehensive training for nonprofits, particularly our expertise regarding Federal regulations, Head Start requirements and nonprofit management best practices. We have provided over 500 trainings (On-site in 23 states or in webinars) to over 9,000 attendees. We continually strive to meet the training needs of organizations like yours by offering multiple training methods, including:

**On-Site Training:** Our on-site training sessions offer up to three days of an in-depth review of regulations and best practices for keeping your organization in compliance with applicable OMB Circulars and program specific issues.

Annually we provide 12-14 on-site trainings on OMB Circulars A-110 (45 CFR Part 74 and Part 92) Administrative Requirements, A-122/A-87/A-121 Cost Principles and customized third day.

The average attendance is 100+ people.

We offer open sessions for state and national association members or closed sessions for an agency's staff only.

As a third day to the OMB session, or as standalone options, we provide training in the areas of leadership/management, human resources, operations improvement, audit, tax and technology.

Webinars: Our webinars offer an efficient solution to your training needs. These live, interactive seminars are a great way to train your entire staff on the core issues and hot topics facing grant-funded programs without the cost of travel!

Annually we provide 40-50 webinars on a variety of Head Start, financial, human resources, management and technology topics.

The average attendance is anywhere from 1 - 200+ people using one computer to log on and project the webinar.

We offer free webinars to those interested in learning more about our products and services.

Conferences: Our Annual Management Conference is an excellent way to train organization leaders. We bring together topics in the important areas of administrative requirements, technology, human resources, IRS guidelines, process analysis and fraud so you can choose the information needed to benefit your daily operations.

Annually this conference has grown from 550 people to our largest year of 1,300+.

At our 12th Annual Management Conference, we have provided over 1,200 attendees 26 trainers presenting 72 different sessions.

Because of the popularity of Annual Management Conference, we have begun offering smaller conferences in Minneapolis, MN and Dallas, TX.

Customized Training: In addition to our regular schedule, experienced trainers are available for topics tailored to your organization. Whether you need training in a particular subject matter, or have interest in bringing an on-site training to your area, we can meet your needs.

We send trainers all over the United States to offer 1, 2 and 3-day training sessions. Last year they presented over 30 customized sessions.

Some of our more popular topics include board governance, in-kind, process improvement, and monitoring.

Materials:

Wipfli always supplies (completed one-on-one, in person, through a webinar, etc.) participants with comprehensive training materials to include all presentations, checklists, templates, reference material, and regulations, etc.

Continuing Professional Education:

Wipfli has awarded more than 75,000 CPE hours to 9,000+ accountants, auditors, chief financial officers, executive directors, and staff of nonprofit organizations, universities, and governmental organizations. We offer this Continued Professional Education through our affiliation with National Association of State Boards of Accountancy. Attendees are eligible to receive Continuing Professional Education credits at all our on-site training sessions, and we are in the approval process to offer this credit to webinar training as well.

Training / Webinar Topics:

At Wipfli, we can offer Maricopa County the most comprehensive operation and management training available. We can customize topics to fit your needs, or Maricopa County has access to all the following 122 sessions which Wipfli currently offers either on-site, in webinars, or both (please see Appendix D for summarized session descriptions):

Head Start / Early Head Start:

15% Admin Requirements  
An Auditor's Look at Head Start Compliance  
Davis Bacon  
Eligibility  
ERSEA  
Governance  
In-Kind  
Parent Activity/Fundraising  
Open Question and Answers  
OHS Monitoring Protocol—Fiscal  
OHS Monitoring Protocol—Program Design and Management

Operations / Process Improvement / Fiscal / Tax:

Accounting and Audit Update for Nonprofits  
Auditor's Look at Internal Controls  
Cash Management Best Practices  
Cost Allocation Best Practices  
Effective Monitoring  
Employee Expense Reimbursement and Accountable Plans  
Employees vs. Independent Contractors  
Establishing a Records Management Policy  
Financial Analysis  
Fundamentals of Tax-Exemption  
Fundraising: Are Your Special Events in Compliance?  
GAAP Update  
GASB Update  
How to Hire a Auditor  
How to Prepare GAAP Financial Statements  
Intermediate Sanctions - Compensation, Benefits, Perks  
Internal Controls for the Small Accounting Office  
IRS Form 990: Preparing the Client Assistance Memo  
IRS Form 990: Review of Schedules A-R  
OMB Circular Administrative Guidelines  
OMB Circular Cost Principles  
OMB Circular A-133 Compliance Supplement  
Payroll Best Practices  
Preparing for the Audit  
Preparing GAAP Financial Statements  
Process Streamlining  
Procurement Best Practices  
Rapid Process Improvement  
Revenue Streams for GFPs and Resulting Tax Compliance  
SAS 115: Communicating Internal Control Related Matters Identified in an Audit  
Spending Federal Dollars – An Introduction to Allowable Cost  
Streamlining your Weatherization Processes  
Travel Policies and Procedures Best Practices  
Understanding Audited Financial Statements for Executives  
Understanding the Form 990: An Executive Perspective  
Unrelated Business Income Overview  
Using Flowcharts to Streamline Processes

Leadership/Management:

Communicating to Keep Hearts and Win Minds in the 21st Century  
Conducting an Organizational Assessment  
Creating a Strategy That Works

Financial Statements from an Executive Perspective  
From Boomers to GenNet  
Future Impact  
Governing your Technology Function  
Increasing Employee Engagement to Build Capacity  
Managing a Nonprofit Like a Business  
Managing Technology - When You Are Not "Technical"  
Is Hosting an Option for My Organization?  
Performance Management: Solving People Problems  
Performance Management: Understanding the Core Elements  
Strategic Planning for Grant-Funded Programs  
Strategic Planning Questions and Answers  
Succession Planning and Implementation and Management  
Technology Leadership Questions and Answers  
Transformational Leadership Workshop 1: Building a Vision-centered Community  
Transformational Leadership Workshop 2: Leading and Managing through Change

**Human Resources:**

Compensation Plan: Design and Execution  
Compensation: Understanding the Philosophy, Legal Requirements, and Key Compensation  
Conducting an HR Review  
Creating an Effective Employee Handbook  
Creating an HR Policies and Procedures Manual  
Fair Labor Standards Act and the Family Medical Leave Act  
Human Resource Questions and Answers  
HR Review - FLSA, FMLA and COBRA  
Implications of Health Care Reform on Nonprofits as Employers  
Recruitment/Selection, Interviewing and Job Descriptions

**Customized/Miscellaneous:**

Major Implications of Health Care Reform on Nonprofits as Employers  
Public Relations and Ethics  
Rapid Improvement  
Session for Individuals New to Nonprofits  
Session for Executives

**Risk Management:**

Disaster Recovery Planning  
Fraud: Can It Happen to Your Organization?  
Human Resources Risk Management  
Identity Theft: Don't Let it Happen to You  
Information Security  
Intro to Fraud Risk Management  
Perimeter Security: When a Firewall Isn't Good Enough  
Security Awareness in Information Technology  
Volunteers and Risk Management

**Software Systems:**

Accounts Receivable Billing with Sage Fund Accounting  
Accounts Receivable Reporting with Sage Fund Accounting  
Analysis and Basic Financial Reports with Sage Fund Accounting  
Budgets from A to Z in Sage Fund Accounting  
Cost Allocation Made Easy with Sage Fund Accounting  
Creating an Audit Binder with Sage Fund Accounting

Disaster Recovery for Sage Fund Accounting  
Excel Reporting Templates for Sage Fund Accounting  
Financial Statements in Sage Fund Accounting  
Hands-On Sage Fund Accounting - Reporting for Managers  
Implementing Form 990 Reports in Sage Fund Accounting  
Intro to Sage Fund Accounting  
Payroll 1-2-3 in Sage Fund Accounting  
Procurement in Sage Fund Accounting  
Purchasing Compliance with Sage Fund Accounting  
Sage Fund Accounting Basics: GL Transactions  
Sage Fund Accounting System Administration  
Sage Fund Accounting User Group  
Sage MIP Fund Accounting Basics: Accounting Setup  
Timesheets to General Ledger with Sage Fund Accounting  
Year End Closing in Sage Fund Accounting

Technology:

Creating Effective Program Sites in a SharePoint Intranet  
Designing a Virtual Server Environment for your IT Organization  
Going Green With Paperless Initiatives  
Information Technology Procurement Best Practices  
IT Vendor Management  
Managing and Maintaining Your IT Infrastructure Environment  
Organization of the Future and Top 10 Technologies  
Social Media in Today's Nonprofits  
Social Networking  
Testing Your IT Technical and Security Controls

Elongated Time Period Curricula:

Wipfli's Transformation Partnership (WTP) is excellent for organizations looking for a significant boost in planning, collaboration, and connecting to other opportunities for efficient operations and improved outcomes.

Wipfli's consulting team, and a small group of similar nonprofit executives, take a proactive approach to leadership over the course of the next year. WTP is more than a what-to-do-right-now checklist. It includes a full year of training, consulting, on-site planning, and follow up execution support. The model is based around a peer group of leaders and organizations supported by Wipfli's team of experts in leadership development, strategy execution, and change management.

Products

At Wipfli, we make it a practice to pay attention and listen to our clients, especially in time of need. Whether it's a request when answering a regulation question, identifying a concern while auditing an organization, or learning of a concern during a or free Connect with Wipfli luncheons at a training session, we listen to what our client need to save them time and money.

With the current economic down turn we realize our clients are stretching dollars to continue servicing the same amount of clients to meet their missions. Managing a grant-funded organization like Maricopa County is increasingly complex and challenging, so Wipfli offers great tools to help you run your program, relieve your frustrations, and keep you in compliance.

Our tools were developed by professionals experienced in Federal regulations and industry best practices and will ensure you establish sound internal controls and management practices.

**ProPackage:**

Created by nonprofit professionals with vast experience in regulations and industry best practices, ProPackage consists of policy and procedure tools containing templates that can be easily customized to a nonprofit organization.

**Model Accounting and Financial Policies and Procedures – FinPro**

FinPro is a comprehensive tool that includes internal controls, best practices, example flowcharts, unique templates, and copies of applicable administrative and audit regulations for the finance department.

**Model Human Resources Policies and Procedures – HRPro**

HRPro is a comprehensive tool that includes applicable administrative and human resources regulations, best practices, and unique templates.

**[Model Technology and Security Policies and Templates – TechPro](#)**

TechPro is a cost-effective toolbox of technology and security policies, templates, and best practices. TechPro also addresses key requirements associated with entities such as CIPA (Internet Protection Act), PCI (Payment Card Industry), as well as asset management requirements for funded programs by Health and Human Services.

**Davis Bacon Tool Kits:**

Recently, organizations have struggled with some uncertainty surrounding the use of Stimulus money funding their Weatherization program. This uncertainty has caused some organizations to put projects on hold, and others to question how they should be preparing for reporting requirements for projects already being executed. Wipfli produced two new tool kits to address compliance requirements.

Davis-Bacon Compliance Tool Kit for Weatherization programs

Davis-Bacon Compliance Tool Kit for Head Start/Early Head Start programs

These tool kits include a detailed, step-by-step compliance checklist to walk you through our suggested best practices from planning and preliminary work to implementation. Also included are sample templates.

**Head Start Governance Tool Kit:**

In addition, Wipfli LLP and Feldesman Tucker Leifer Fidell LLP partnered to offer the Head Start Governance Tool Kit.

The success of every Head Start program depends upon the ability of the Governing Board and Policy Council to properly work together with the organization's management team. The Head Start for School Readiness Act of 2007 included many provisions that make dramatic changes to the governance structure and to the responsibilities of both the Governing Board and Head Start Policy Council. To ensure your organization's compliance with the new law, we have designed this service to provide:

Guidance on the composition, roles and responsibilities of both the Governing Board and Policy Council.

Model policies and procedures for carrying out responsibilities.

Access to Head Start legal and regulatory experts.

Sample legal documents applicable to Head Start Governance.

Updates pertinent to regulatory and other changes as they happen so you can stay on top of the governance issues affecting your Head Start program.

Additional reference materials.

Subscription Internet Service:

We have developed an internet service tailored for grant-funded nonprofits. Gain access to the single most comprehensive resource for the latest updates, regulatory documents, best practices, and expert advice. With over 600 subscribing agencies, this service provides a resource library, reports, surveys, and an interactive forum.

**Library**

Access over 240 hyperlinked and searchable documents, including applicable laws, regulations, and guidances to Grant-Funded Programs.

**Updates**

Members are e-mailed updates explaining regulatory and other changes as they happen so you can stay on top of the current issues affecting your organization.

#### E-Letters

E-letters are sent to subscribers highlighting current issues in the regulations, fraud concerns, best practices, and more.

#### Questions

Ask our experts where to find rules and regulations that affect your agency. We will lead you to the information quickly and efficiently.

#### Additional Features

The service includes surveys, reports, a \$25 discount on our trainings for anyone in your agency, and much more!

#### Products in the Works:

Our experience with other clients has proven that our approach leads to an efficient and effective delivery of professional services. However, we believe our relationship provides more than just services. We take the initiative to understand operations and offer insight and advice on issues affecting the nonprofit industry. We provide feedback on the insights we gain through experience and information on relevant topics within the industry. The following products and services are in the works because of the insights we have gained from clients, and the knowledge we have to share with clients:

#### Head Start and General Board Governance Training DVDs:

We are taking our popular Board Governance Training sessions and incorporating them into a DVD training series. These DVD's (and other downloadable file methods) will give organizations the means to incorporate much needed governance training into their regularly scheduled board meetings. Or they can incorporate them into on boarding training for new members. Clients can choose the topic they want to focus on and in 30-45 minute intervals will gain knowledge on each topic.

We plan to have this product available by first quarter 2012.

#### ERSEA Tool Kit and Trainings:

The proposed ERSEA regulations bring great change to Head Start/Early Head Start programs. They require specific policies, procedures and training requirements that may put programs into a panic trying to comply. Wipfli is being proactive in creating an on-site and online training schedule, as well as an ERSEA Tool Kit complete with checklists, flowcharts, and training outlines. Our goal is to help our clients be ready to hit the ground running when the regulations are finalized.

We plan to have this product available by last quarter 2011 / first quarter 2012 (dependent upon finalized regulations).

#### Services

Clients throughout the United States come to us for our full range of services. Some of the advisory and other specialized consulting services that we provide are described here. In addition to training and products, if Maricopa County needs consulting services, Wipfli will be there to help.

#### Auditing and Accounting for Nonprofit Clients

Determination to strengthen the quality of audits and develop sweeping new standards for comprehensive audit methodologies introduced significant changes in the way nonprofit financial and compliance audits had been performed for decades. At their core, these standards require a more in-depth understanding of each organization and its environment. Wipfli knows nonprofit auditing. Wipfli's Audit and Accounting associates assist clients with financial reporting and cost-accounting systems, financial statements, internal audits, assurance services, and temporary personnel.

## Self-Funded Health Insurance and Retirement Plans

Wipfli is a member of the AICPA Employee Benefit Plan Audit Quality Center (the “Center”), which is focused on promoting the quality of employee benefit plan audits by creating a community of firms that have demonstrated a commitment to employee benefit plan audits. Membership in the Center is voluntary. Wipfli joined the Center when it initially opened—just one example of our commitment to excellence in our work and client service. Wipfli has considerable experience in auditing qualified employee benefit plans. Wipfli annually performs over 500 employee benefit plan audits and provides employee benefit plan audit services to many nonprofit and for-profit clients. Our audits cover billions of plan assets and thousands of participants.

## Tax-Related Services

Almost every business activity you perform can have tax implications, even for tax-exempt organizations. We believe that year-end is not the time to find undesired surprises when annual tax returns are prepared and government compliance is performed. That’s why Wipfli proactively offers such tax services as:

- Unrelated business income tax (UBIT) consulting
- Compensation planning/structuring
- Representation on tax-related audits
- Business valuation
- Retirement planning for individuals

## Consulting for Nonprofit Clients

Expect practical, workable solutions through process improvement, information technology, and human resources consulting from a nonprofit perspective. Wipfli works closely with nonprofits, helping organizations improve their operations by listening to their concerns, understanding the outcomes they desire, and helping them develop and implement solutions that meet their needs.

We continually strive to meet the needs of organizations like yours by offering consulting services in the areas of:

## Information Technology Consulting Services

Leveraging our solid understanding of regulations and the unique operating needs of nonprofits, our information technology consultants provide planning, analysis, and design for systems and technology to more effectively achieve your mission.

Wipfli approaches information technology from a different angle. First, we analyze your business needs. Then we use technology as a tool to address those needs for the long term. Our Information Technology Consulting Group specializes in planning, selecting, and applying appropriate technology, with services such as:

- Strategic information technology planning
- Electronic risk assessment
- Business needs analysis
- Project management support
- E-business (e-commerce) planning, product selection, and implementation

## Operations Consulting: Process Improvement and Workflow Analysis

With our proactive approach towards process improvement, Wipfli’s consultants can help you enhance internal controls, reduce costs, and make efficient use of your resources by streamlining processes and improving workflow structures.

The interactions and connections between separate components of your operations impact the effectiveness of the whole organization. Wipfli can help close the gaps between where you are and where you want to be.

To help grow your organization and reduce costs, our operations consulting services are designed to:

- Improve efficient use of people and money

Redesign processes and workflows to support new technology  
Support mergers, acquisitions, and other growth strategies  
Help launch new products/services  
Meet changing client needs and track client satisfaction  
Collect data for decision-making  
Pro-forma accounting policy and procedures manual

#### Human Resources Consulting Services

From addressing daily employment issues to overcoming far-reaching organizational development challenges, our human resources solutions are designed to create an environment that maximizes the value of your most important asset.

Wipfli helps clients align their workforces with their goals, using our results-driven consulting process, tools, and programs with services such as:

Wage Comparability Studies  
Strategic planning and visioning  
Organizational development  
Growth and change implementation  
Succession planning  
Professional coaching  
Employee handbooks  
Compensation design and benchmarking

#### Sage Software and Consulting Services

Managing a nonprofit organization using commercial software is a lot like cramming a square peg into a round hole. Nonprofits need accounting software that will plan and manage budgets, maximize grants, and produce accurate audit-ready reports in minutes.

That's why Wipfli offers Sage Fund Accounting - software that's a perfect fit for nonprofits. As a multiple winner of the coveted Campbell Award from independent market research firm Campbell Rinker, based on Sage Fund Accounting being one of the most recommended by U.S. customers among the nonprofit community. Simply put, nonprofit organizations using Sage Fund Accounting today would recommend it to their peers.

For 25 years and counting, Sage Fund Accounting has been helping small and medium-sized nonprofit organizations meet the requirements of FASB and GASB while eliminating duplicate data entry and streamlining operations with features that allow you to:

Customize the chart of accounts for more efficient tracking and reporting  
Automate recurring transactions to reduce data entry  
Create audit-ready reports in minutes using the built-in report writer  
Accurately track multiple funds and budgets to meet the requirements of funding sources, internal management, and your board.

We recommend to our clients that before they buy off-the-shelf commercial accounting software, check out the affordable Sage Fund Accounting solution and learn why it's the perfect fit for nonprofit organizations!

#### Customized Solutions:

What does Maricopa County want? What do you need? Ultimately, these are the most important questions Wipfli will ask you as a client. Because beyond helping you with what we already offer, we want to help you with what you need. And if what you need is not listed in the above training topics, products or services, if it's in our areas of expertise, we are happy to customize a solution for Maricopa County.

## Service Delivery Methods

Wipfli provides professional development to individuals, and to groups of up to 400+ participants at a time, in the areas of consultation, training and technical assistance regarding interpretation and/or best practices regarding policy, performance standard interpretation, and/or proposed rule making.

Wipfli has numerous adult education specific methods to help clients understand, retain and use the information provided to them.

We look forward to utilizing the following methods to assist Maricopa County employees including, but not limited to:

### Phone Consultation –

#### Example – Internet Subscriber Service:

We answer regulation and management questions through our internet subscription service to over 600 organizations with 1,200+ users.

#### Example – Wipfli Transformation Partnership:

We coach executives to assure they are meeting the goals they made for themselves and their agency in the WTP training and consulting process.

#### Example – Information Technology Consulting:

A Wipfli technology consultant acts as a member of technology advisory boards for smaller agencies, using phone consultation regularly to stay in touch with out of town clients across the United States.

### Live Meeting / GoToMeeting –

#### Example – Webinars:

We provide over 40-50 Webinar (online) training sessions per year to clients using Live Meeting as a Webinar platform.

#### Example – Software Consulting:

We log onto our Sage Fund Accounting software client's computers using GoToMeeting software to offer technical helpdesk solutions when they have questions or concerns about software functionality.

### On-Site Consultation –

#### Example – Human Resources Consulting:

We update a wage comparability study; assist with succession planning process or hiring a high level executive for an agency, etc. for an organization by completing telephone conferences to prepare for the meeting and then spend a few days on-site interviewing, reviewing files, etc.

#### Example – Operations Improvement Consulting:

We perform a finance department review including policies and procedures, files, regulations management, internal controls, cost allocation, etc. We complete telephone conferences to prepare for the meeting and then spend a few days on-site interviewing and reviewing documents.

#### Example – Information Technology Consulting:

We complete a mid-level risk assessment for an organization to review their computer and firewall security from our offices, then go on-site to complete the assessment from inside the organization identifying possible areas of risk.

#### Example – Information Technology Consulting:

A Wipfli technology consultant acts as an on-site Chief Information Officer until staff is hired. Consultants use phone consultation regularly to stay in touch with clients across the United States, then go on-site as needed to complete higher lever responsibilities and to help hire the new CIO.

Presentations –

Example – Large Group:

At our annual conference July 11-15, 2011, Wipfli offered over 1,200 clients (over 75% Head Start/Early Head Start programs were represented) 72 sessions in seven categories (risk management/fraud, software systems, leadership/management, finance, human resources, technology and HS/EHS). We had 26 trainers available at the conference and session sizes ranged from 20 – 400 participants.

Example – Medium Group:

Wipfli provides in-depth 2 and 3-day OMB Circular training sessions across the United States, 12-14 times a year. These sessions have 75 – 150 participants on a regular basis.

Example – Small Group:

Wipfli customizes training based on agency need throughout the year. Recently one of our trainers was in Pennsylvania offering a 1-day session on the OHS Monitoring Protocols.

Example – Curricula designed to be given over an elongated time period:

Wipfli's Transformation Process is a year-long service that incorporates small management team 3-day training, with bi-monthly Webinars and periodic telephone conversations.

**EXHIBIT C****OFFICE OF PROCUREMENT SERVICES CONTRACTOR TRAVEL AND PER DIEM POLICY**

- 1.0 All contract-related travel plans and arrangements shall be prior-approved by the County Contract Administrator.
- 2.0 Lodging, per diem and incidental expenses incurred in performance of Maricopa County/Special District (County) contracts shall be reimbursed based on current U.S. General Services Administration (GSA) domestic per diem rates for Phoenix, Arizona. Contractors must access the following internet site to determine rates (no exceptions): [www.gsa.gov](http://www.gsa.gov)
  - 2.1 Additional incidental expenses (i.e., telephone, fax, internet and copying charges) shall not be reimbursed. They should be included in the contractor's hourly rate as an overhead charge.
  - 2.2 The County will not (under no circumstances) reimburse for Contractor guest lodging, per diem or incidentals.
- 3.0 Commercial air travel shall be reimbursed as follows:
  - 3.1 Coach airfare will be reimbursed by the County. Business class airfare may be allowed only when preapproved in writing by the County Contract Administrator as a result of the business need of the County when there is no lower fare available.
  - 3.2 The lowest direct flight airfare rate from the Contractors assigned duty post (pre-defined at the time of contract signing) will be reimbursed. Under no circumstances will the County reimburse for airfares related to transportation to or from an alternate site.
  - 3.3 The County will not (under no circumstances) reimburse for Contractor guest commercial air travel.
- 4.0 Rental vehicles may only be used if such use would result in an overall reduction in the total cost of the trip, not for the personal convenience of the traveler. Multiple vehicles for the same set of travelers for the same travel period will not be permitted without prior written approval by the County Contract Administrator.
  - 4.1 Purchase of comprehensive and collision liability insurance shall be at the expense of the contractor. The County will not reimburse contractor if the contractor chooses to purchase these coverage.
  - 4.2 Rental vehicles are restricted to sub-compact, compact or mid-size sedans unless a larger vehicle is necessary for cost efficiency due to the number of travelers. (NOTE: contractors shall obtain pre-approval in writing from the County Contract Administrator prior to rental of a larger vehicle.)
  - 4.3 County will reimburse for parking expenses if free, public parking is not available within a reasonable distance of the place of County business. All opportunities must be exhausted prior to securing parking that incurs costs for the County. Opportunities to be reviewed are the DASH; shuttles, etc. that can transport the contractor to and from County buildings with minimal costs.
  - 4.4 County will reimburse for the lowest rate, long-term uncovered (e.g. covered or enclosed parking will not be reimbursed) airport parking only if it is less expensive than shuttle service to and from the airport.
  - 4.5 The County will not (under no circumstances) reimburse the Contractor for guest vehicle rental(s) or other any transportation costs.
- 5.0 Contractor is responsible for all costs not directly related to the travel except those that have been pre-approved by the County Contract Administrator. These costs include (but not limited to) the following: in-room movies, valet service, valet parking, laundry service, costs associated with storing luggage at a hotel, fuel costs associated with non-County activities, tips that exceed the per diem allowance, health club fees, and entertainment costs. Claims for unauthorized travel expenses will not be honored and are not reimbursable.
- 6.0 Travel and per diem expenses shall be capped at 15% of project price unless otherwise specified in individual contracts

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PRICING SHEET: NIGP CODE 9183806, 91838

Vendor Number: 2011001217 0

Certificates of Insurance Required

Contract Period: To cover the period ending **September 30, 2014-2017.**