

Request for proposals
For AUDITING SERVICES
For the
City of Nampa

SOLICITATION INFORMATION AND SELECTION SCHEDULE

Release Date: July 8th, 2021
Advertisement Dates: July 8th – July 23rd, 2021

MANDATORY

Final Date for Inquiries: July 23rd, 4:00 p.m. MST
Response Deadline for Inquiries: July 30th, 4:00 p.m. MST
Proposal due Date and Time: August 11th, 5:00 p.m. MST
Shortlist Announced for Interviews: August 13th, 2021
Oral Interviews: (As needed): August 19th & August 20th, 2021
Anticipated Agreement Start Date: Fiscal 2021 Audit 9/30/2021
City 1/2/2022
Health Trust 11/15/2021
NDC 11/15/2021
City Representatives: Doug Racine, Michelle Camper,
Rick Hogaboam, Ed Karass, Robyn
Sellers, Jamie Elsberry

* In the event that a Vendor cannot be selected based solely on Proposals submitted, Oral interviews may be conducted at the City’s sole discretion.
** The City of Nampa reserves the right to amend the solicitation schedule as necessary.

Table of Contents

<u>Section</u>	<u>Page</u>
1-Introduction	
1.01. General Information	3
1.02. Contact Information	3
1.03. Mailing and Deadline for Receipt of Proposals	3-4
2-Scope of Work	
2.01. Introduction and Background Information	5
2.02. Budgetary Basis of Accounting	6
2.03. Auditing Standards to be Followed	6
2.04. Reports to be Issued – City of Nampa	6-7
2.05. Project Timetables	7-9
3-Proposal Format and Content	
3.01. Submittal Requirements	9
3.02. Proposal Contents	9-12
3.03. Proposer Responsibilities	12
3.04. Proposal Irrevocable	12
3.05. Amendment/Withdrawal of Proposal	13
4-Review of Proposals and Selection of Finalists for Interviews	
4.01. Selection Criteria	13-14
5-Standard Proposal Information	
5.01. Authorized Signature	14
5.02. Responsibility for Preparation Costs	14
5.03. Conflict of Interest	14
5.04. Offeror’s Certification	14-15
5.05. No Contact Policy	15
5.06. Special Conditions	15-17

Section 1

Introduction

1.01 General Information

The City of Nampa is requesting proposals from qualified firms of certified public accountants for Three separate audit services (**collectively referred to as City of Nampa Audit Services**):

- 1) Audit the City's Comprehensive Annual Financial Report ("financial statements") for the fiscal year ending September 30, 2021, with the option of auditing its "financial statements" for the subsequent fiscal years.
- 2) Audit the City's health trust. This audit is much smaller in scope, with one revenue stream, premiums from the city, and limited expense streams, primarily claims and administrative costs.
- 3) Nampa Development Corporation, component unit of the City. Audit and financial services including Government Wide Financials, MD&A, Statement of activities and fund financial statements.

To qualify, firms must be able to perform audits in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, the provisions of Office of Management and Budget Circular A-133, Audits of State and Local Governments and the provisions of the federal Single Audit Act of 1984.

1.02 Contact Information

All questions regarding this RFP are required to be submitted in writing to Doug Racine & Michelle Camper at 411 3rd St. South, Nampa, ID 83651 or by sending a formal request attached by email to Racined@cityofnampa.us & CamperM@cityofnampa.us. Answers to questions will be posted to our website at <https://www.cityofnampa.us/405/Bids-and-Proposals>

Submittals must be signed by a duly authorized official of the Proposer.

1.03 Mailing and Deadline for Receipt of Proposals

Proposers are invited to participate in the selection process for the Services outlined in this RFP. Responding parties shall review their Proposal submissions to ensure the following requirements are met:

Proposers must submit one (1) original hard copy marked original, one (1) electronic copy (CD or USB Drive), and six (6) hard copies of the proposal in a sealed envelope or package to the City.

No proposals will be accepted after the submittal deadline listed within this RFP. Envelopes or packages containing proposals must be clearly addressed as described below to ensure proper delivery:

City of Nampa
Attn: Doug Racine, Auditor RFP
411 – 3rd St. S.
Nampa, ID 83651

Proposals must be received at the location specified no later than **5:00PM MST on, August 11th.**

The City of Nampa assumes no responsibility for delays caused by any delivery service. **Postmarking by the due date WILL NOT substitute for actual proposal receipt by the City.** A Proposer's failure to submit by the deadline will cause the proposal to be rejected.

Section 2 Scope of Work

2.01 Introduction and Background Information

The Agreement is for the following:

- 1) Exclusive rights to carry out auditing services for the City of Nampa.
- 2) Exclusive rights to carry out auditing services for the City of Nampa Employee's welfare benefit trust
- 3) Exclusive rights to carry out auditing services for the Nampa Development Corporation (NDC)

The fiscal year, for all three entities begin on October 1 and ends on September 30.

The City of Nampa is soliciting the services of a qualified firm of certified public accountants ("Independent Auditor") to audit the City's "financial statements" for the fiscal year ending September 30, 2021, with the option, solely at the discretion of the City, to renew for subsequent years. The audits are to be performed in accordance with the provisions contained in this request for proposal.

The City of Nampa desires the Independent Auditor to express an opinion on the fair presentation of Nampa's basic financial statements in conformity with generally accepted accounting principles. The City of Nampa's basic financial statements include the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information and the related notes to the financial statements. Similar work product will be required for the Health Trust and NDC audits.

The City is organized into fourteen (14) departments within the general fund, sixteen (16) special revenue funds, four (4) enterprise funds, five (5) internal service funds, two (2) capital projects fund, and 2 (2) debt service funds. There have consistently been two major funds, other than the General fund, in the government fund statements and 3 major funds within the propriety fund statements. The accounting and financial reporting functions of the City are centralized. The health trust and NDC are single fund organizations

More detailed information on the city and its finances can be found at:

<https://www.cityofnampa.us/191/Finance>

The Agreement will be developed by the City's legal counsel and detail the standards of performance for the contracted services. The Agreement may contain such other terms, conditions and provisions as are deemed necessary to protect the City's interest therein as advised by the City's legal counsel.

2.02 Budgetary Basis of Accounting

Budgets for General, Special Revenue, Capital Projects and Debt Service funds are adopted on a basis consistent with generally accepted accounting principals (GAAP). Enterprise and Internal service funds are budgeted on the cash basis. Annual budgets are not adopted for the Local improvement districts (LID) funds. The level of control (level at which expenditures may not exceed budget) is the fund.

2.03 Auditing Standards to be Followed

To meet the requirements of this request for proposal, the audit(s) shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth by the Comptroller General of the United State's Government Auditing Standards, the provisions of the Single Audit Act of 1984 and the provisions of US Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments.

2.04 Reports to be Issued:

City Of Nampa Audit

1. An opinion letter on the basic financial statements, based on an audit, which has been conducted in accordance with generally accepted auditing standards.
2. A report on the internal control structure based on the auditor's understanding of the control structure and assessment of control risk.
3. A report on compliance with applicable laws and regulations.
4. A report on the schedule of federal financial awards.
5. A report on the compliance and internal controls related to the City's federal financial awards programs.
6. Notes to schedule of federal financial awards and schedules of findings and questioned costs (current year and status of prior-year).
7. Data collection for the Federal Audit Clearing house.

City of Nampa Employee Welfare Benefit Trust

1. Financial Statements for the Employee Welfare Benefits Trust, including footnotes are to be prepared by the Independent Auditors
2. Independent Auditor's Report
3. Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Nampa Development Corporation

1. Financial Statements for the Nampa Development Corporation, including footnotes are to be prepared by the Independent Auditors
2. Independent Auditors Report
3. Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Other support in for select GASB pronouncements may be requested before, during or subsequent to audit services. For these services we request an hourly rate proposals applicable to such services.

The independent auditor shall communicate in letter form (AU-260) to the Mayor and Council the results of the audit(s). Any reportable conditions found during the audit will also be communicated to the Mayor and Council. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

2.05 Project Timetable (City of Nampa Audit)

Schedule for the 21-22 fiscal year audit (A similar time schedule shall be developed for audits of future fiscal years if the City exercises its option for additional audits):

1. Detailed Audit Plan. The Independent Auditor shall provide **The City of Nampa by September 30th**, of each audit cycle, both a detailed audit plan and a list of all schedules and their formats to be prepared by the City.

2. Prelim/Interim Work. The Independent Auditor shall complete prelim/interim work by **December 31st of each audit cycle.**
3. Fieldwork. The Independent Auditor shall complete on-site fieldwork by **January 31st of each audit cycle.**
4. Reports and Management Letter. The City of Nampa will prepare a draft report by February 15th of each audit cycle. The Independent Auditor will have completed review of the annual report and have a draft of the management report by **March 15th of each audit cycle.**
5. Final City audit reports (all) must be issued no later than **March 30th of each audit cycle.**

Project Timetable (City of Nampa Employee Welfare Benefits Trust)

1. Detailed Audit Plan. The Independent Auditor shall provide The City of Nampa by **September 30th, of each audit cycle,** both a detailed audit plan and a list of all schedules and their formats to be prepared by the City.
2. Prelim/Interim Work. The Independent Auditor shall complete prelim/interim work by **November 15th of each audit cycle.**
3. Fieldwork. The Independent Auditor shall complete all fieldwork by **November 30th of each audit cycle.**
4. Reports and Management Letter. The independent auditor will prepare a draft report by **December 15th of each audit cycle.**
5. The Independent Auditor will have completed review of the annual report and have a draft of the management report by **December 15th of each audit cycle.**
6. Final City audit reports (all) must be issued no later than **December 30th of each audit cycle.**

Project Timetable (Nampa Development Corporation)

1. Detailed Audit Plan. The Independent Auditor shall provide The City of Nampa by **September 30th, of each audit cycle,** both a detailed audit plan and a list of all schedules and their formats to be prepared by the City.

2. Prelim/Interim Work. The Independent Auditor shall complete prelim/interim work by **November 15th of each audit cycle.**
3. Fieldwork. The Independent Auditor shall complete all fieldwork by **December 30th of each audit cycle.**
4. Reports and Management Letter. The independent auditors will prepare a draft report by **January 15th of each audit cycle.**
5. The Independent Auditor will have completed review of the annual report and have a draft of the management report by **January 30th of each audit cycle.**

Section 3

Proposal Format and Content

3.01 Submittal Requirements

In addition to detailed methodology and pricing, as outlined in Section 2, the submittal must contain the following information:

- A cover letter that includes name and address of the Proposer and project contact person with address, telephone number, and email address.
- Acknowledge receipt of any addenda if applicable.
- Summarize your understanding of the project.
- Provide a statement indicating your ability to provide timely services and meet the requirements of the proposed schedule.
- Indicate your acceptance of the requirements of this RFP.
- Provide a one-page summary of the benefits you believe the City would receive from selecting your firm.

The cover letter must be signed by a duly authorized official of the firm. Consortiums, joint ventures, or teams submitting proposals must establish contractual responsibility rests solely with one company or one legal entity. Each submittal should indicate the entity responsible for execution on behalf of the proposal team. The Proposer's offer must be good for 90 days.

All proposals shall be submitted with one (1) original and six (6) copies plus one (1) CD or USB Drive to the City in printable Adobe or Microsoft Word format.

3.02 Proposal Contents

Each Proposer shall submit, at a minimum, all of the following information in a format that corresponds with the order of the subheadings listed below:

1. Independence: The Independent Auditor should provide an affirmative statement that it is independent of The City of Nampa as defined by generally accepted auditing standards (Government Auditing Standards issued by the Comptroller General of the United States).

The Independent Auditor should also list and describe the firm's professional relationships involving the City of Nampa for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

2. License to Practice in Idaho: An affirmative statement should be included that the Independent Auditor and all assigned key professional staff are properly licensed to practice in Idaho. (Successful proposer will be required to provide evidence of current licensure.)
3. List of Clients: A list of other clients similar to the City of Nampa that the Proposer serves or has served in the past five (5) years. Please provide detailed information, e.g., name, address, and telephone number of the Client, contact name, length of time, and size of Client. Indicate what services are provided.
4. Staffing Qualifications and Depth: A list of full-time staff dedicated to the various activities of the firm. Please also include a list of the part-time staff involved.
 - a. Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Idaho.
 - b. Provide information on the government auditing experience of each person who will be involved in the audit, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.
 - c. Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Describe the firm's efforts at continuing education specific to the governmental sector.
 - d. Indicate how the quality and the continuity of the staff over the term of the engagement (and subsequent optional engagements) will be assured. Continuity of staff assigned to this engagement will be a key factor in the City's decision. Indicate how proposer will transition replacement audit personnel, if necessary, over the term of the

agreement, and whether such replacements will have the same or better qualifications or experience.

5. List of Corporate Officers: Provide a list of the Proposer's corporate officers and their experience in the industry.
6. Financial Statement: A current audited financial statement, for the two most recent fiscal years of the Proposer, including balance sheet and profit and loss statements, prepared and certified by an independent Certified Public Accountant. The statement should also indicate the source and amount of financing required to fulfill the terms and conditions of this Agreement or satisfactory evidence to perform the proposed services.
7. Quality Control: The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.
8. Disciplinary History: The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.
9. Specific Audit Approach: The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this request for proposal. In developing the work plan, reference should be made to such sources of information as Nampa's budget and related materials, and financial and other management information systems.
10. Cost.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement, including time frames for each segment;
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement;
- c. Description of how issues will be resolved in a timely fashion so as to prevent last minute changes involving major revisions and staff commitment;
- d. Sample size and the extent to which statistical sampling is to be used in the engagement;

- e. Extent of use of EDP software in the engagement;
- f. Type and extent of analytical procedures to be used in the engagement;
- g. Approach to be taken to gain and document an understanding of The City of Nampa's internal control structure;
- h. Approach to be taken in determining laws and regulations that will be subject to audit test work;
- i. Approach to be taken in drawing audit samples for purposes of tests of compliance.
- j. Will the audit be completed on-site, via Remote access or some combination of the two?

11.

The City shall consider as “irregular” or non-responsive” and reject any Proposal not prepared and submitted in accordance with this RFP, or any Proposal lacking sufficient information to enable the City to make a reasonable determination of compliance to the minimum qualifications. Unauthorized conditions, limitations, or provisions shall be cause for rejection. Proposals may be deemed non-responsive any time during the evaluation process if, in the sole opinion of the City:

- a) The Proposer does not meet the minimum required skill, experience or requirements to perform or provide the Service.
- b) The proposer has a past record of failing to perform or fulfill contractual obligations.
- c) The proposer cannot demonstrate financial stability
- d) Proposal contains false, inaccurate or misleading statements that, in the opinion of the City Manager or authorized designee, is intended to mislead the City in its evaluation of the Proposal.

Failure to adhere to the submittal criteria shall result in the Proposal being considered non-responsive.

3.03 Proposer Responsibilities

Proposers shall (A) examine the entire RFP, (B) seek clarification of any item or requirement that may not be clear, (C) check all responses for accuracy before submitting a Proposal and (D) submit the entire Proposal by the Proposal Due Date and Time. Late Proposals will not be considered. A Proposer submitting a late Proposal shall be so notified.

3.04 Proposal Irrevocable

In order to allow for an adequate evaluation, the City requires the Proposal to be valid and irrevocable for 90 days after the Proposal Due Date and Time indicated on the cover of this RFP.

3.05 Amendment/Withdrawal of Proposal

At any time prior to the specified Proposal Due Date and Time, a Proposer (or designated representative) may amend or withdraw its Proposal. Amendments subsequent to the Proposal Due Date and Time may be rejected by the City.

Section 4

Review of Proposals and Selection of Finalists for Interviews

4.01 Selection Criteria

Proposers are advised that the City intends to select our Audit Services from the firm that the City determines is the most responsive and responsible and will provide the highest quality services based on the criteria set out below.

Upon receipt of the proposals, an evaluation team will determine the best proposal deemed most qualified.

The evaluation team will rely on the qualitative information contained and presented in the proposals, the reference checks made, and the ability to work well with other project team members in making the decision to select the most qualified audit services firm to provide services for the City.

Selection criteria will be based on:

Evaluation Criteria (100 Point Potential Score)

The Independent Auditor will be selected using the criteria outlined below:

EVALUATION CRITERIA FOR RFP

PROPOSER _____

#	Criteria	Possible Points	Score
1	Firm Qualifications and Experience & Capacity to support city needs	20	
2	Partner, Supervisory & Staff Qualifications and Experience	20	
3	Similar Engagements with Like Governmental Entities	30	
4	Identification of Anticipated Audit Problems/Special Assistance	10	
5	Cost	20	

100

In assigning scores, the evaluation team will consider the following factors, none of which will, standing alone, be conclusive:

- a) Creativity reflected in the proposal for unique city needs & timing of related audit services.
- b) Capacity to provide additional services, not specifically listed as a component of this RFP.
- c) The experience, training, and past performance of those persons designated by the Proposer as proposed management personnel.
- d) The Proposer's experience with other municipal entities and capacity to provide similar audit services to the city of Nampa in a timely manner.
- e) Proposer's financial condition, including ability to provide performance bond (if applicable).

Upon review of the proposals the City will score the proposals and may shortlist and interview the highest ranking firms. Upon completion of the interviews the highest ranking firm will then be asked to enter into contract negotiations with the City of Nampa. If an agreement cannot be reached with the highest ranked firm, the City will move to the next highest ranked firm. The same process will be repeated with the other ranked firms if no such agreement can be reached. The City of Nampa reserves the right to not select a firm as part of this process if an agreement cannot be reached with the interviewed Proposers.

Section 5

Standard Proposal Information

5.01 Authorized Signature

An individual authorized to bind the Offeror to the provisions of the RFP must sign all proposals.

5.02 Responsibility for Preparation Costs

The City will not pay any cost associated with the preparation, submittal, presentation, or evaluation of any proposal.

5.03 Conflict of Interest

Offerors must disclose any instances where the Proposer or any individuals working on the contract has a possible conflict of interest and, if so, the nature of that conflict (e.g., employed by the City of Nampa). The City reserves the right to cancel the award if any interest disclosed from any source could either give the appearance of a conflict or cause speculation as to the objectivity of the Proposer's proposal. The City's determination regarding any questions of conflict of interest is final.

5.04 Proposer's Certification

By signature on the proposal, the Proposer certifies that it complies with:

- The laws of the state of Idaho.
- All applicable local, state, and federal laws, codes, and regulations.
- All terms, conditions, and requirements set forth in this RFP.

- A condition that the proposal submitted was independently arrived at without collusion.
- A condition that the offer will remain open and valid for the period indicated in this solicitation.
- Any condition that the Proposer and/or any individuals working on the contract do not have a possible conflict of interest (e.g., employed by the City of Nampa).

If any Proposer fails to comply with the provisions stated in this paragraph, the City reserves the right to reject the proposal, terminate the contract, or consider the contractor in default.

5.05 No Contact Policy

Any contact with any City representatives, related officials, or representatives other than those outlined in the RFP is prohibited. Such unauthorized contact may disqualify your proposal from this procurement.

5.06 Special Conditions

Special conditions include the following:

Respondents are expected to raise questions, exceptions, or additions they have concerning the RFP document. If a respondent discovers significant ambiguity, error, conflict, discrepancy, omission, or other deficiency in this RFP, they should immediately notify the above-named individual of such error and request modification or clarification of the RFP document. Failure to complete or provide the information requested in this RFP may result in disqualification by reason of “non-responsiveness.”

All information submitted in response to this RFP shall become the property of the City of Nampa.

This RFP does not commit the City of Nampa to procure or award a contract for the scope of work described herein. The City has sole discretion and reserves the right to reject any and all responses received with respect to this RFP and to cancel the RFP at any time prior to entering into a formal agreement. The City also reserves the right to reasonably request additional information or clarification of information provided in the response without changing the terms of the RFP.

The City of Nampa reserves the right to waive any technicalities or irregularities in any proposal.

Responding firms acknowledge and agree that the City will not be liable for any costs, expenses, losses, damages (including damages for loss of anticipated profit) or liabilities incurred as a result of, or arising out of, submitting a proposal, negotiating changes to such proposal, or due to the City’s acceptance or nonacceptance of the proposal.

The City of Nampa shall determine, at its sole discretion, and provide the release of all public information concerning this RFP process, including selection announcements and contract awards. Those desiring to release information associated with this RFP to the public must receive prior written approval from an authorized representative of the City.

The City shall not be responsible for the accuracy of any information provided as part of this RFP.

All respondents are encouraged to independently verify the accuracy of any information provided. The use of any of this information in the preparation of a response to the RFP is at the sole risk of the respondent.

The respondent shall not collude in any manner or engage in any practices with any other respondent(s), which may restrict or eliminate competition or otherwise restrain trade. Violation of this instruction will cause the City to reject the respondent's submittal. This prohibition is not intended to preclude joint ventures or subcontracts.

The City of Nampa reserves the right to reject any and all proposals, to waive formalities, and to select the proposal and developer(s) that, in the City's sole discretion, are in the best interests of the City of Nampa, Idaho.

The City reserves the right to:

- a) Amend, modify, or withdraw this RFP.
- b) Revise any requirements under this RFP.
- c) Require supplemental statements of information from any responding party.
- d) Extend the deadline for submission of responses hereto.
- e) Negotiate or hold discussions with any bidder to correct insufficient responses that do not completely conform to the instructions contained herein.
- f) Waive any nonconformity with this RFP.
- g) Cancel, in whole or in part, this RFP if the City deems it is in its best interest to do so.
- h) Request additional information or clarification of information provided in the response without changing the terms of the RFP.
- i) Waive any portion of the selection process in order to accelerate the selection and negotiation with the top-ranked Proposer.
- j) Not award a contract as a part of, or result of, this RFP process.

The City may exercise the foregoing rights at any time without notice and without liability to any bidder, or any other party, for expenses incurred in the preparation of responses hereto or otherwise.

This RFP is a public process. Therefore, information and materials collected under the RFP are public records. The information that is received by City may be subject to disclosure under the Idaho Public Records Act, Title 74, chapter 1. With the potential exception of some credit data, proprietary information or trade secrets (identified as such by the Proposer in the response), it is anticipated that submissions to this RFP will contain little or no material that is exempt from disclosure under the Idaho Public Records Act. Any questions regarding the applicability of the Public Records Law should be addressed by your own legal counsel PRIOR TO SUBMISSION. City will not provide any opinion or guidance on whether or not any information or materials submitted in response to this RFP would be considered exempt from disclosure under Idaho's Public Records Act. Any proprietary or otherwise sensitive information contained in or with any proposals may be subject to potential disclosure.

Accordingly, Proposers should take the following steps with respect to any information believed to be exempt from disclosure or confidential. Proposer SHALL segregate any proprietary information or trade secrets and provide an explanation as to why such information should not be deemed a public record, citing the applicable portion of the Idaho Public Records Act. On any items submitted with the RFP that the Proposer believes are exempt from disclosure under the Idaho Public Records Act, clearly mark the upper right corner of each page of any such document or material with the word "Exempt". This alone does not mean the document is in fact exempt from disclosure, but City will evaluate any request for exemption and keep the information confidential if permitted by Idaho law.

City's disclosure of documents, or any portion of a document, submitted and marked as exempt from disclosure under the Idaho Public Records Act may depend upon official or judicial determinations, made pursuant to the Idaho Public Records Act. Proposers, by replying to this RFP, agree to release and hold City harmless from any and all liability for disclosing any material or documents included in any proposals submitted to City.