

**ICARE, INC.**

**A-133 Request for Proposal  
For Audit Services**

**For the period**

***May 1, 2015 to April 30, 2016***

**Inquiries and proposals should be directed to:**

**Denise B. Miller, Finance Director**

**ICARE, INC.**

**Post Office Box 7049, Statesville, NC 28687-7049**

**(704) 872-8141**

**[denise.miller@icare-inc.org](mailto:denise.miller@icare-inc.org)**

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## General Information

### A. Purpose

This Request for Proposal (RFP) is to contract for a financial and compliance audit for the year ending April 30, 2016. The proposal includes options for four additional years.

### B. Who May Respond

Only licensed certified public accountants may respond to this RFP.

### C. Instructions on Proposal Submission

1. Closing Submission Date: Proposals must be submitted no later than 4:30 p.m. on February 8, 2016
2. Inquiries: Inquiries concerning this RFP should be directed to Denise Miller, Finance Director at (704) 872-8141 or e-mailed to [denise.miller@icare-inc.org](mailto:denise.miller@icare-inc.org)
3. Conditions of Proposal: All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Offeror and will not be reimbursed by ICARE, INC.
4. Instructions to Prospective Contractors (Offerors):

Your proposal should be addressed as follows:

Denise B. Miller, Finance Director  
ICARE, Inc.  
Post Office Box 7049  
Statesville, North Carolina 28687-0749

It is important that the Offeror's proposal be submitted in a sealed envelope clearly marked in the lower left-hand corner with the following information:

Request for Proposal  
4:30 p.m. February 8, 2016  
Sealed Proposal  
For Audit Services

5. Hard Copy Submissions:

Proposals may be submitted by hard copy to the mailing address indicated in #4 above by the closing submission date. Failure to do so may result in premature disclosure of your proposal.

It is the responsibility of the Offeror to ensure that the proposal is received by ICARE, Inc. by the date and time specified above.

Late proposals will not be considered.

6. Right to Reject: ICARE, Inc. reserves the right to reject any and all proposals received in response to this RFP. A contract for the accepted proposal will be based on the factors described in this RFP.
7. Small and/or Minority-Owned Businesses: Efforts will be made by ICARE, Inc. to utilize small businesses and minority-owned businesses. An Offeror qualifies as a small business firm if it meets the definition of "small business" as established by the Small Business Administration (13 CFR 121.201).
8. Presentations: At the discretion of ICARE, Inc., Offerors submitting proposals may be requested to make oral presentations as part of the evaluation process. Presentations may be delivered in person or via teleconference. Reasonable advance notice will be provided to selected Offerors. Not all Offerors submitting a proposal will be asked to participate in oral presentations.
9. Notification of Award:
  - a. It is expected that a decision about selection of the successful audit firm will be made within 6-8 weeks of the closing date for the receipt of proposals.
  - b. Upon conclusion of final negotiations with the successful audit firm, all Offerors submitting proposals in response to this RFP will be informed of the name of the successful audit firm. Offerors must designate the name and title of the individual the notification is to be sent to. ICARE, Inc. reserves the right to notify Offerors of the determination made via email and therefore RFP's must include a valid e-mail address.

#### **D. Description of Entity and Records to Be Audited**

ICARE, Inc. is a nonprofit organization that serves 4 counties in North Carolina. ICARE, Inc. is a private, nonprofit corporation and has been determined to be exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. It is governed by an 18-member volunteer board of directors. Administrative offices and records are located at 1415 Shelton Avenue, Statesville, NC 28677. Other offices are located throughout the 4-county area.

ICARE, Inc.'s fiscal year runs from May 1<sup>st</sup> to April 30<sup>th</sup>. A rate of 19.6% is the current approved indirect cost rate. The indirect costs are calculated based on total staff salaries and fringe benefits.

ICARE Inc.'s administrative staff includes the Executive Director, Finance Director, Human Resource Director, Accounting Clerk, Administrative Assistant, and the part-time positions of Accounting Assistant and Secretary/Receptionist. A grid showing the duties and responsibilities of each position as they relate to the financial system of ICARE, Inc. will be provided to the successful Offeror.

ICARE, Inc. has three bank accounts: a primary checking account in which all accounts payable and payroll are issued through; a money market account that contains non-federal funds and is currently used for transfers to cover funding shortages until reimbursements are received; and a small savings account through a local credit union in which there is no regular activity.

ICARE, Inc. uses Abila MIP Non-Profit Fund accounting software for maintaining its accounting records. An electronic web payroll (EWS) system is used to track employee's time and payroll is prepared on-site. All regular employees are required to receive their payroll check via direct deposit. Substitute teachers and subsidized work experience participants receive paper checks. ICARE, Inc. has approximately 80 employees (including substitutes and part-time) and approximately 55 program subsidized work experience participants throughout the calendar year.

Subsidized work experience participants work at different times throughout the year for a maximum each of approximately 8-12 weeks per program year.

ICARE, Inc. issues an average of 185 accounts payable checks per month (including the paper payroll checks issued and payments made electronically such as payroll tax deposits).

If desired, Offerors may review a copy of the audit for fiscal year ending 4/30/15 prior to responding to this RFP by submitting their request via email to [denise.miller@icare-inc.org](mailto:denise.miller@icare-inc.org) by 2/1/16.

## E. Options

At the discretion of ICARE, Inc. this audit contract can be extended for four additional one-year periods. The cost for the optional periods along with the calculation method and reasons for any increases in those costs shall be included in this RFP.

## Specification Schedule

### A. Scope of a Financial and Compliance Audit

The purpose of this RFP is to obtain the services of a public accounting firm, whose principal officers are independent certified public accountants, certified or licensed by a regulatory authority of a state or other political subdivision of the United States, hereinafter referred to as the "Offeror," to perform a financial and compliance audit of ICARE, Inc.

### B. Description of Programs/Contracts/Grants

ICARE, Inc. currently operates the following programs/grants:

| <u>Program/Grant</u>               | <u>Program Year</u> | <u>Annual Funding Level</u> |
|------------------------------------|---------------------|-----------------------------|
| Head Start                         | 5/1-6/30 extension  | \$378,359 (Federal)         |
| Head Start                         | 7/1-4/30            | \$2,062,663 (Federal)       |
| USDA                               | 10/1-9/30           | \$312,769                   |
| Extended Daycare                   | 5/1-4/30            | \$84,467                    |
| United Way                         | 4/1-3/31            | \$7,650                     |
| NC Pre-K                           | 11/1-6/30           | \$13,500                    |
| Community Services Block Grant     | 7/1-6/30            | \$409,488                   |
| Workforce Innovation & Opportunity | 7/1-6/30            | \$388,399                   |
| Weatherization                     | 7/1-6/30            | \$389,572                   |
| Duke Energy                        | 1/1-12/31           | \$118,197                   |

*Note: During the last program year, due to the monitoring rating for CLASS, ICARE, Inc. had to re-compete for its Head Start grant. ICARE, Inc. received an extension for two (2) months (May, 2015-June, 2015) pending that decision and was subsequently re-awarded the program for ten (10) months (July, 2015-April, 2016) to get us back on our regular funding cycle.*

### C. Performance

ICARE, Inc.'s records should be audited through April 30, 2016.

The Offeror is required to prepare a single audit report in accordance with the Office of Management and Budget's Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and *Generally Accepted Government Auditing Standards*.

The Offeror will complete and submit the following items by the required deadline:

1. The 990 Organization Exempt from Income Tax Form and the SF-SAC Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations to be filed with the Federal Audit Clearinghouse.
2. The Offeror shall also prepare any return(s) that may be needed to be filed with IRS (including qualifying credits such as the 990-T) as they relate to said audit report.

The Offeror is required to maintain and update I-CARE Inc.'s fixed assets/depreciation schedule (which reconciles to the audit) based on information provided by I-CARE, Inc. and furnish I-CARE, Inc.'s Finance Director with a copy of same along with the final audit. Furthermore, should any county served by ICARE, Inc. require asset or property listing reports, the Offeror will be responsible for completing said report(s). At this time, the annual 5500 report will not be required to be completed by the Offeror.

The Offeror shall be available to answer periodic questions from the finance department of ICARE, Inc. and shall indicate its policy on returning calls, e-mails, etc. in its RFP.

#### **D. Delivery Schedule**

The Offeror is to transmit one copy of the draft audit report and 990 report to ICARE, Inc.'s Finance Director. These reports are due on or before 5:00 p.m. August 29, 2015. An electronic draft copy may be submitted to [denise-miller@icare-inc.org](mailto:denise-miller@icare-inc.org).

The Offeror shall prepare thirty-five (35) copies of the final audit and ten (10) copies of the final 990 report. The final audit report shall be presented to ICARE, Inc.'s Head Start Policy Council, the Finance Committee of the Board of Directors and the Board of Directors during their September meeting. The Offeror shall also present the 990 report to the Finance Committee of the Board of Directors and to the Board of Directors during the September meeting. The Offeror shall submit a final copy of the audit and 990 report electronically (in pdf form) to the Finance Director at least one week prior to presenting to ICARE, Inc.'s Finance Committee.

Reports may be submitted earlier than the schedule above. However, if the Offeror fails to make delivery of the audit and 990 reports within the time schedule specified herein, or if the Offeror delivers audit reports or 990 reports that do not conform to all of the provisions of this contract, ICARE, Inc. may, by written notice of default to the Offeror, terminate the whole or any part of this contract. Under certain extenuating circumstances, ICARE, Inc. may extend this schedule upon written request of the Offeror with sufficient justification.

#### **E. Price**

The Offeror's proposed price should include a not-to-exceed total fee, a fee-per-service (audit services, tax services, etc.), and average hourly billing rates by position. Any out-of-pocket expenses should also be indicated. The Offeror shall also include prices for periodic questions that may arise throughout the year, if applicable. If separate travel expenses will be invoiced, the Offeror shall itemize the type of travel expenses additional reimbursement will be invoiced for.

The Offeror's price listing will be on a separate sheet of paper and included at the end of their proposal.

## **F. Payment**

Payment will be made when ICARE, Inc. has determined that the total work effort has been satisfactorily completed. Should ICARE, Inc. reject a report, ICARE, Inc.'s authorized representative will notify the Offeror in writing of such rejection, giving the reason(s). The right to reject a report shall extend throughout the term of this contract and for 90 days after the Offeror submits the final invoice for payment.

Travel expenses (as itemized in the proposal) may be invoiced after a draft copy of the audit has been delivered to the Finance Director. Receipts for said expenses are required to be included with the invoice.

Upon delivery of the copies of the final reports to ICARE, Inc. and their acceptance and approval by the Board of Directors, the Offeror may submit their final invoice.

## **G. Audit Review**

All audit reports prepared under this contract will be reviewed by ICARE, Inc. and its funding sources to ensure compliance with the General Accounting Office's (GAO) *Government Auditing Standards* and other appropriate audit guides.

## **H. Conferences**

After the selected Offeror receives notification of ICARE Inc.'s determination, they will contact the Finance Director within two (2) weeks to set schedules for beginning the on-site work. The Offeror will be required to submit a mutually agreed upon detailed listing of electronic items they need to do the off-site work at least 10 days before said items are needed.

At least 15 business days prior to the beginning of the audit fieldwork, the Offeror shall provide the Finance Director with a listing of documents/items they will require. ICARE, Inc. and the Offeror will determine at that time what documentation/items may be forwarded prior to the Offeror's arrival to begin the fieldwork.

The Offeror shall keep the Finance Director apprised of any questions or concerns throughout the auditing process.

Half-way through the fieldwork, a representative of the Offeror shall meet with the accounting staff to discuss processes and recommendations and answer any questions they may have.

An exit conference with ICARE Inc.'s representatives and the Offeror's representatives will be held at the conclusion of the fieldwork. Observations and recommendations must be summarized in writing and discussed with ICARE, Inc. It should include internal control and program compliance observations and recommendations.

## **I. Work papers**

1. Upon request, the Offeror will provide a copy of the work papers pertaining to any questioned costs determined in the audit. The work papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
2. The work papers will be retained for at least three years from the end of the audit period.
3. The work papers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the GAO, and ICARE, Inc.



4. Any and all findings must be presented with a practical and cost effective recommendation for improvement and/or correction.

#### **J. Confidentiality**

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to ICARE, Inc. the Offeror agrees not to publish, reproduce, or otherwise divulge such information in whole or in part, in any manner or form, or authorize or permit others to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Offeror's possession, to those employees on the Offeror's staff who must have the information on a "need to know" basis.

The Offeror agrees to immediately notify, in writing, ICARE, Inc.'s authorized representative in the event the Offeror determines or has reason to suspect a breach of this requirement.

#### **K. AICPA Professional Standards**

The AICPA Professional Standards state:

Ethics Interpretation 501-3 – Failure to follow standards and/or procedures or other requirements in governmental audits.

Engagements for audits of government grants, government units or other recipients of government monies typically require that such audits be in compliance with government auditing standards, guides procedures, statutes, rules and regulations, in addition to generally accepted auditing standards. If a member has accepted such an engagement, and undertakes an obligation to follow specified government auditing standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards, he is obligated to follow such requirements.

Failure to do so is an act discreditable to the profession in violation of Rule 501, unless the member discloses in his report the fact that such requirements were not followed and the reasons therefor.

#### **Technical Qualifications**

The Offeror, in its proposal, shall, as a minimum, include the following:

##### **A. Prior Auditing Experience**

The Offeror should describe its prior auditing experience, including the names, addresses, contact persons, and telephone numbers of prior organizations audited. Experience should include the following categories:

1. Prior experience auditing community action organizations.
2. Prior experience auditing similar programs operated by ICARE, Inc.
3. Prior experience auditing nonprofit organizations

## **B. Value-Added Services Beyond the Audit**

The Offeror should include an explanation of other services that can and have been provided to organizations similar to ICARE, Inc. Value-added services provide efficiencies and improved compliance that contribute to the continued success of ICARE, Inc. Value-added services can include consulting and training services as well as industry-specific products.

## **C. Organization, Size, and Structure**

The Offeror should describe its organization, size (in relation to audits to be performed), and structure. Description should include:

1. Size of the Offeror, including number of employees and physical site locations.
2. Explanation of independence.
3. Any conflicts of interest that exist.
4. Results of peer review.
5. Explanation if the Offeror is a small or minority-owned business or women's business enterprise.

## **D. Staff Qualifications**

The Offeror should describe the qualifications of staff to be assigned to the audits. Descriptions should include:

1. Audit team makeup.
2. Overall supervision to be exercised.
3. Prior experience of the individual audit team members. Include résumés of only the staff to be assigned to the audits. Include education, position in firm, years with the firm, industry-specific experience, and training on the recent Uniform Guidance 2 CFR Part 200 ("Super Circular").

## **E. Audit Approach to the Engagement**

The Offeror should describe its approach of the work to be performed, including audit procedures, estimated hours, and other pertinent information.

## **F. Certifications**

The Offeror must sign and include, as an attachment to its proposal, the Certifications enclosed with this RFP. The publications listed in the Certifications will not be provided to potential Offerors by ICARE, Inc., because ICARE, Inc. desires to contract only with an Offeror who is already familiar with these publications.

## **Proposal Evaluation**

### **A. Submission of Proposals**

The Offeror shall include three (3) copies of this RFP along with the original when submitting its proposal.

### **B. Nonresponsive Proposals**

Proposals may be judged nonresponsive and removed from further consideration if any of the following occur:

1. The proposal is not received in a timely manner in accordance with the terms of this RFP.
2. The proposal does not follow the specified format.
3. The proposal does not include the Certifications.
4. The proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the *Government Auditing Standards* of the U.S. Comptroller General.

### C. Proposal Evaluation

Evaluation of each proposal will be scored on the following six factors. In compliance with 2 CFR Part 200.319 – Competition, no geographic preferences will be given in the evaluation of this proposal, since the section states: “The non-Federal entity must conduct procurements in a manner that **prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals**, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference.”

|  |             |
|--|-------------|
| 1. Prior audit experience  | Point Range |
| a. Prior experience auditing community action organizations  | 0 – 15      |
| b. Prior experience auditing similar programs as those operated by ICARE, Inc.   | 0 – 12      |
| c. Prior experience auditing nonprofit organizations   | 0 - 5       |
| ICARE, Inc. will contact references of up to three (3) prior audited organizations of the top-scoring Offeror prior to making a final determination.   |             |
| 2. Value-Added Services Beyond the Audit   | 0 – 5       |
| 3. Organization, size, and structure of Offeror’s firm (consider size in relation to audits to be performed)   |             |
| a. Adequate size of the firm   | 0 – 2       |
| b. No conflicts of interest  | 0 – 2       |
| c. Results of peer review  | 0 – 2       |
| d. Minority-owned/small business/women’s business enterprise   | 0 – 2       |
| 4. Qualifications of staff to be assigned to the audits to be performed. This will be determined from résumés submitted. Include education, position in firm, and years and types of experience. |             |
| a. Prior experience of the individual audit team members   | 0 – 10      |
| b. Overall supervision to be exercised   | 0 – 5       |
| 5. Offeror’s audit approach to the engagement  | 0 – 10      |

6. Price

0 – 30

Maximum Points

100

**D. Review Process**

In compliance with Uniform Guidance 2 CFR Part 200.319 – Competition, ICARE, Inc. has conducted this procurement in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference.

ICARE, Inc. may, at its discretion, request presentations by or meetings with any or all Offerors to clarify or negotiate modifications to the Offerors' proposals.

However, ICARE, Inc. reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, that the Offeror can propose.

ICARE, Inc. contemplates award of the contract to the responsible Offeror with favorable references and the highest total points.

## Certifications

On behalf of the Offeror:

1. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
2. The individual signing certifies that the Offeror is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Offeror.
3. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
4. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.
5. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
6. The individual signing certifies that the Offeror is a properly licensed certified public accountant or a public accountant licensed on or before May 1, 2015.
7. The individual signing certifies that the Offeror meets the independence standards of the *Government Auditing Standards*.
8. The individual signing certifies that he/she is aware of and will comply with the GAO's continuing education requirement of 80 hours of continuing education every two years and that 24 hours of the 80 hours of education will be in subjects directly related to the government environment and to government auditing for individuals.
9. The individual signing certifies that he/she is aware of and will comply with the GAO requirement of an external quality control (peer) review at least once every three years.
10. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:
  - a. *Government Auditing Standards (Yellow Book)*
  - b. *OMB Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions*
  - c. *OMB Circular A-133 – Compliance Supplement*
  - d. *Government Auditing Standards and Circular A-133 Audits (AICPA Audit Guide)*
  - e. *OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations*
  - f. *OMB Circular A-122, Cost Principles for Nonprofit Organizations*
  - g. *Audits of Not-for-Profit Entities (AICPA Audit Guide)*
  - h. *Audits of State and Local Governments (AICPA Audit Guide)*
  - i. *Uniform Guidance 2 CFR Part 200 ("Super Circular")*
  - j. *10 CFR Part 600, Department of Energy's administrative requirements*
  - k. *10 CFR Part 400, Department of Energy's weatherization program requirements*

I. 42 U.S.C. § 9914, CSBG Act

11. The individual signing certifies that he/she has read and understands all of the information in this Request for Proposal, including the information on the programs/grants/contracts to be audited.
12. The individual signing certifies that the Offeror, and any individuals to be assigned to the audit, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal, state, or local government. (If the Offeror or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed.)

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
(Offeror's Firm Name)

\_\_\_\_\_  
(Signature of Offeror's Representative)

\_\_\_\_\_  
(Printed Name and Title of Individual Signing)

## Appendix

### A. Sample Proposal Evaluation

Using the attached form, board/finance committee members who are part of the proposal evaluation process should score proposals individually. Evaluation of each proposal will be scored on the below six factors. In compliance with 2 CFR Part 200.319 – Competition, no geographic preferences will be given in the evaluation of this proposal, since the section states: “The non-Federal entity must conduct procurements in a manner that **prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals**, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference.”

Total points will be calculated from each board/finance committee member, providing a total point value for each responding Offeror. The Offeror, meeting all of the outlined criteria, that also accumulates the highest total point value will be awarded the contract.

| <b>Proposal Evaluation</b>  |   |                    |                      |
|---|---|--------------------|----------------------|
| <b>Prior audit experience</b>   |   | <b>Point Range</b> | <b>Points Earned</b> |
|   | Prior experience auditing community action organizations                    | 0 - 15             |                      |
|   | Prior experience auditing similar programs as those operated by ICARE, Inc. | 0 - 12             |                      |
|   | Prior experience auditing nonprofit organizations                           | 0 - 5              |                      |
| <b>Value-added services beyond the audit</b>                                |   | 0 - 5              |                      |
| <b>Organization, size, and structure of Offeror's firm</b>                  |   |                    |                      |
|   | Adequate size of the firm   | 0 - 2              |                      |
|   | No conflicts of interest  | 0 - 2              |                      |
|   | Results of peer review  | 0 - 2              |                      |
|   | Minority-owned/small business/women's business enterprise                   | 0 - 2              |                      |
| <b>Qualifications of staff to be assigned to the audits to be performed</b> |   |                    |                      |
|   | Prior experience of the individual audit team members                       | 0 - 10             |                      |
|   | Overall supervision to be exercised   | 0 - 5              |                      |
| <b>Offeror's audit approach to the engagement</b>                           |   | 0-10               |                      |
| <b>Price</b>  |   | 0 - 30             |                      |
| <b>Total Points</b>   |   | 0 - 100            |                      |