



**The North Carolina Partnership for Children, Inc.
Request for Proposals
for
Contracted MAC Lead Site**

The North Carolina Partnership for Children, Inc. (NCPC) will conduct a competitive selection process to seek a qualified contractor with expertise in third party accounting and financial reporting consistent with the MAC Plan (attached) and using MIP Accounting Software.

NCPC limits contractual relationships to only those with governmental agencies or businesses such as corporations, limited liability companies, partnerships, or sole proprietorships conducting the business as described herein.

Respondents are cautioned that this is a Request for Proposals (RFP), not a request to contract. NCPC and/or its agent reserves the right to reject any or all proposals, to waive technicalities, and to be the sole judge of suitability of the services for its intended use and specifically reserves the right to make awards based on what is determined by NCPC to be in the best interest of the State of North Carolina.

RFP Release Date:	December 8, 2025
Location of RFP:	http://www.smartstart.org/jobs/
Questions:	<p>Questions must be received by 5:00 PM (ET) January 14, 2026 .</p> <p>Submit Questions to: submissions@smartstart.org</p> <p>Answers to any submitted questions will be posted on January 16, 2026, at the same location as the RFP.</p>
Bidder's Conference:	<p>A Bidder's Conference will be held January 14, 2026 at 1PM ET in a virtual meeting space.</p> <p>Registration Deadline: January 12, 2026 at 5PM ET. To register, email at submissions@smartstart.org.</p> <p>Respondents are encouraged to submit questions prior to this date to NCPC at submissions@smartstart.org.</p>
Deadline for Proposals:	Proposals must be received by 5:00 pm, January 30, 2026 for furnishing services specified herein.
Submission:	Email to: submissions@smartstart.org
Award Notification:	Respondents will be contacted via email by February 27, 2026 with the award decision.

I. BACKGROUND

The North Carolina Partnership for Children (NCPC) guides and facilitates the Smart Start Network, supporting the work of local partnerships and connecting them to the statewide early childhood system.

Smart Start's mission is to advance a high quality, comprehensive, accountable early childhood system that benefits each child in North Carolina, beginning with a healthy birth. More information about Smart Start can be found online at www.smartstart.org.

II. INTRODUCTION AND PURPOSE

The purpose of this RFP is to acquire the services of a qualified contractor (hereinafter referred to as the "Respondent") with expertise in providing accounting services to non-profit organizations in several counties in North Carolina. Currently, 18 Local Partnerships ("LPs") utilize a

Contracted MAC Site for accounting services. This number may change based on the needs of the MAC network throughout the contract period.

The MAC network is comprised of 11 MAC sites, including 4 Stand Alone sites and 7 Lead Sites – 6 of which are Local Partnerships and 1 Contracted MAC Site. The MAC Plan is available for review in Attachment A.

Each LP is a separate and independent IRC § 501 (c)(3) charitable organization with a June 30 fiscal year end. Each LP is required to use MIP Accounting Software (MIP), a standardized chart of accounts, fund accounting, and the modified cash basis of accounting. The account coding string consists of a 17-digit field of account identifiers, including FASB code, fund code, purpose/service code, activity code, general ledger code, and 99 code. Reports are required to be submitted as requested to NCPC.

III. SCOPE OF WORK

The Respondent will be responsible for the accounting services as defined in the RFP and the corresponding attachments in accordance with Federal and State requirements. Depending upon the needs of the Local Partnerships, the services required may vary. Attachment B, the MAC Services List, defines the levels of service for specific tasks and functions required by the Respondent. Attachment C outlines the optional MAC grant eligible and non-MAC grant eligible services utilized by each LP in FY25. Attachment H outlines

IV. CONTRACT PROVISIONS

Funding for this project is available from **July 1, 2026** through **June 30, 2027 with two (2) optional, one-year contract renewals.**

Funding levels are determined by the spending levels of the LPs assigned to each MAC Site. An access fee is deducted from the MAC Grant for each LP for licensing and support for MIP. Attachment D includes a chart for the current MAC Grant Methodology and the number of LPs at each level for Fiscal Year 25. Funding for the Contracted MAC Services for FY25 is \$324,909. Total funding for the entire MAC Network is anticipated to remain consistent throughout the duration of the contract, but funding per year is subject to change based on the spending of each LP assigned to each MAC Site.

This opportunity is funded by The State of North Carolina. One or more awards may be issued, contingent on the terms below:

- 4.1 Funds are made available by funder.
- 4.2 The scope of work and program requirements do not change to the extent that the release of a new RFP is required.
- 4.3 Satisfactory performance is made in completing described deliverables and adhering to contract requirements verified by ongoing monitoring.

Respondents must be willing and able to meet all the compliance requirements for these funds which include but are not limited to:

- 4.4 Having in place a written policy and procedure for record retention, recording and processing payments, payroll time keeping process for services provided by the Applicant, and other financial procedures.

V. PROPOSAL REQUIREMENTS

Respondents must include the following components to be considered complete and responsive for funding. Incomplete responses will not be reviewed or scored:

1. General Requirements

- 5.1.1 The Respondents must appoint a project manager for the duration of this RFP, including implementation. This project manager will work in conjunction with the Local Partnerships, as well as NCPC.
- 5.1.2 Submit as separate PDFs to NCPC: a technical proposal and a cost proposal.
- 5.1.3 The Respondent must provide, in writing, a general description of firm.
- 5.1.4 The Respondent must provide proof of fiduciary liability and errors and omissions insurance coverage.
- 5.1.5 The Respondent must submit in writing a minimum of three (3) references for which accounting write-up services, preferably using fund accounting, are performed. The Respondent must provide a contact person, address and telephone number for each of these clients and allow NCPC to contact them.
- 5.1.6 If payroll services are to be performed, provide the name of the software application to be utilized.
- 5.1.7 All accounting services provided by Respondent must be performed utilizing MIP. The Respondent is responsible for the training of its staff in the proficiency of utilizing MIP.
- 5.1.8 The Respondent must submit, in writing, a description of experience with the MIP, Microix, and/or experience with other fund accounting software.

2. Cover Letter

Each proposal must include a cover letter, signed and dated by an individual authorized to legally bind the Respondent. If said individual is not the corporate president, submit evidence showing the individual's authority to bind the Respondent.

The cover letter must contain a statement that the person signing the proposal is a legal representative of the Respondent and is authorized to bind the Contract.

3. Technical Proposal

The technical proposal must not contain any cost information.

- 5.3.1 Describe in the technical proposal the prospective Respondent's understanding of the "Scope of Work" outlined in Section III of this RFP and a plan for accomplishing these tasks.
- 5.3.2 Provide the name(s) and resume(s) for each of the individual(s) that will be processing accounting transactions, including subcontractors, listing qualifications and

references for each. Include a management/manpower summary that clearly specifies the number and position(s) of individual personnel who will be assigned.

- 5.3.3 Submit the regular office hours, holiday schedule, contact telephone numbers and emergency telephone numbers of key personnel.
- 5.3.4 Provide a plan to ensure consistency of service in the event the Respondent experiences staff turnover.
- 5.3.5 Submit verification of the prospective Applicant's Federal Taxpayer Identification Number (TIN), including a copy of the IRS letter assigning the federal tax identification number.

4. Cost Proposal

The cost proposal shall be evaluated only for those prospective Applicants who successfully meet the technical requirements.

- 5.4.1 Respondent must provide costs segregated for Optional MAC Grant Services and Optional Non-MAC Grant services.
- 5.4.2 Indicate ALL costs including monthly, semi-annual, and annual recurring costs; non-recurring costs; and any incentives and/or discounting for a multi-year contract period.

VI. REPORTING

NCPC requires reporting on multiple items with various frequency ranging from monthly to annually. Attachment E contains a list of reports that may be required. Additional reporting may be required as necessary.

VII. SELECTION PROCESS

This section prescribes the format for all submissions. There is no intent to limit the content of the proposal, and additional information deemed appropriate by the respondent should be included. However, proposals not conforming to these rules may be rejected.

Submissions must include the following components to be considered complete. **Incomplete submissions will not be reviewed or scored:**

- 1. Signed Cover Letter.
- 2. General Requirement Documents.
- 3. Technical Proposal.
- 4. Cost Proposal.

Submission Deadline

All submissions must be received by 5:00 pm on January 30, 2026.

All proposals must be submitted electronically to:

The North Carolina Partnership for Children, Inc.

Benjamin Von Blon

submissions@smartstart.org

Subject: RFP Submission Contracted MAC Lead Site - (Name of Applicant)

Submissions received after the due date and deadline will be considered late and will be disqualified from competitive review and from contracting under this announcement.

Complete submissions from eligible respondents will be reviewed and evaluated by an objective review panel using only the criteria described in *Section VIII. Evaluation and Selection Criteria*. Each panel is composed of experts with knowledge and experience in the area under review. Generally, review panels include three reviewers and one chairperson.

VIII. EVALUATION AND SELECTION CRITERIA

Selection of a proposal to provide MAC services will be based on the following criteria:

- 8.1 Experience and qualifications of the firm.
- 8.2 Proposals responsiveness to RFP requirements in the Technical Proposal.
- 8.3 Overall cost as presented in the Cost Proposal.
- 8.4 Other criteria as deemed appropriate.

NCPC reserves the right to consider such other relevant factors as it deems appropriate in order to hire the best value provider. NCPC may seek additional information from Respondents prior to making a selection.

IX. RFP TERMS AND CONDITIONS

1. **TERMS AND CONDITIONS:** All proposals are subject to the terms and conditions outlined herein. All responses shall be controlled by such terms and conditions and the submission of other terms and conditions, price lists, catalogs, and/or other documents as part of a respondent's submission will be waived and have no effect either on this Request for Proposals or on any contract that may be awarded resulting from this solicitation.

Respondent specifically agrees to the conditions set forth in the above paragraph by submitting a proposal to the RFP.

2. **CERTIFICATION:** By submitting the proposal, the respondent certifies that this proposal is submitted competitively and without collusion (G.S. 143-54), that none of our officers, directors, or owners of an unincorporated business entity has been convicted of any violations of Chapter 78A of the General Statutes, the Securities Act of 1933, or the Securities Exchange Act of 1934 (G.S. 143-59.2), and that we are not an ineligible vendor as set forth in G.S. 143-59.1.
3. **ORAL EXPLANATIONS:** NCPC shall not be bound by oral explanations or instructions given at any time during the competitive process or after an award.
4. **REFERENCE TO OTHER DATA:** Only information that is received in response to this RFP will be evaluated; reference to information previously submitted shall not be evaluated.

5. **COST FOR PROPOSAL PREPARATION:** Any costs incurred by respondent in preparing or submitting responses are the respondents' sole responsibility; NCPC will not reimburse a respondent for any costs incurred prior to award.
6. **TIME FOR ACCEPTANCE:** Each proposal shall state that it is a firm offer that may be accepted within a period of 45 days. Although the contract is expected to be awarded prior to that time, the 45-day period is requested to allow for unforeseen delays.
7. **TITLES:** Titles and headings in this RFP and any subsequent contract are for convenience only and shall have no binding force or effect.
8. **CONFIDENTIALITY OF PROPOSALS:** In submitting its proposal the respondent agrees not to discuss or otherwise reveal the contents of the proposal to any source outside of NCPC, its agent, and the Office of State Auditor, until after the award of the contract. Respondents not in compliance with this provision may be disqualified, at the option of NCPC, from contract award. Only discussions authorized by NCPC are exempt from this provision.
9. **RIGHT TO SUBMITTED MATERIAL:** All responses, inquiries, or correspondence relating to or in reference to the RFP, and all other reports, charts, displays, schedules, exhibits, and other documentation submitted by the respondents shall become the property of NCPC when received by NCPC or its agent.
10. **OFFEROR'S REPRESENTATIVE:** Each respondent shall submit with its proposal the name, address, and telephone number of the person(s) with authority to bind the firm and answer questions or provide clarification concerning the firm's proposal.
11. **PROPRIETARY INFORMATION:** Trade secrets or similar proprietary data which the respondent does not wish disclosed to other than personnel involved in the evaluation or contract administration will be kept confidential to the extent permitted by 01 NCAC 05B.1501 and G.S. 132-1.3 if identified as follows: Each page shall be identified in boldface at the top and bottom as "CONFIDENTIAL". Any section of the proposal that is to remain confidential shall also be so marked in boldface on the title page of that section. Cost information may not be deemed confidential. Despite what is labeled as confidential, the determination as to whether or not it is shall be determined by North Carolina law.



Multi-partnership Accounting and Contracting (MAC) Plan

Approved by NCPC Board of Directors September 12, 2002

Revised by NCPC Board of Directors June 18, 2019

Revised by the NCPC Board of Directors March 18, 2025

Effective Date July 1, 2025

I. INTRODUCTION

Pursuant to the Smart Start Accountability Plan required by North Carolina General Statute (NCGS) § 143B-168-12(a)(4), to strengthen internal controls, all local partnerships must participate in a statewide accounting and contract management system approved by the North Carolina Partnership for Children, Inc. (NCPC). The Multi-Partnership Accounting and Contracting (MAC) Plan was developed for NCPC and the local partnerships (LPs) to meet this legislative mandate for increased centralization of the accounting and contract management functions. NCPC will monitor the MAC sites for compliance with the provisions of the MAC plan.

NCPC appreciates the significant contributions of MAC sites in this ever-changing financial and technological environment and acknowledges the importance of taking advantage of opportunities as they arise. Accordingly, the MAC Plan shall be reviewed every five years, or as needed, to evaluate the MAC structure and operations that could enhance the accounting and support services for the Smart Start network.

II. PURPOSE AND BENEFITS OF THE PLAN

The MAC Plan, originally developed in the fall of 1999, provides the following benefits to the overall Smart Start program:

- Strong, consistent, cost-effective, centralized accounting and fiscal services support at each MAC site.
- Support and technological infrastructure for all MAC sites.
- Timely financial reporting and fiscal compliance services for LPs and NCPC.
- Disaster recovery plan for all LPs financial and accounting data.
- The purpose of the initiative is to centralize the accounting and fiscal processing services into a manageable number of regions to ensure the provision of quality, cost-effective accounting and fiscal services for each LP.

A key element of the Plan is that each LP retains full responsibility for the fiscal accountability of its LP. Fiscal accountability is defined as the ownership and responsibility for the preparation, quality, accuracy, and completeness of accounting records; initiation and/or processing of accounting transactions; completion of accurate financial statements and status reports for interim reporting periods, year-end, and audited financial statements; as well as compliance with all applicable rules, regulations, policies and procedures.

III. LOCAL PARTNERSHIP PARTICIPATION OPTIONS

As stated above, the Smart Start Accountability Plan requires each LP to participate in the statewide

The North Carolina Partnership for Children

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accounting and contract management system. To ensure the success of the MAC Plan, each LP must adhere to specific accounting and technology standards.

MAC grants will be provided by NCPC annually or biennially to help defray the cost of MAC site operations.

- MAC Lead Sites will be provided with a MAC grant for serving as the Lead Site, . Installments of these MAC grants will be remitted to the MAC Lead Site quarterly.
- NCPC can contract with a certified public accounting (CPA) firm as a MAC Lead Site to provide required and optional MAC services for any number of Affiliates. The contract will be bid by NCPC in accordance with competitive bidding guidelines. The Affiliates and NCPC are involved in the selection and evaluation of performance of a CPA contractor.
- Standalone Partnerships serving multi-counties may also receive MAC grants directly. Installments of these MAC grants will be remitted to the Standalone Partnerships quarterly.

MAC sites will be assessed against the criteria below every three to five years during a planned NCPC monitoring visit.

A. MAC Lead Site Criteria

- 1) A minimum of \$5 million in total funding processed AND at least 5 affiliates.
- 2) At least 1 full-time MAC Accountant that generally meets the MAC Accountant qualifications
- 3) A documented contingency plan that ensures backup during staff absences or transitions.
- 4) Demonstrated capacity to deliver services as evidenced by positive results on the following performance indicators:
 - Monitoring results
 - Audit results
 - If a local partnership, not in current PIP plan with NCPC
 - Not on the NC suspension of funding list
 - Affiliate satisfaction survey results
 - Trend data of affiliates requesting to leave a MAC site
 - Adequate unrestricted net assets to meet cash needs for general operating expenditures.
 - Minimal financial/MAC staff turnover MAC Lead

Site Responsibilities:

- Ensuring compliance with minimum education and experience requirements of MAC Accountant as stated in the job description in *Section VII*.
- Coordinating the search and hiring process for a MAC Accountant in the event of a vacancy
- Implementing the contingency/back up plans in the event of an extended vacancy.
- Supervising the MAC Accountant and other MAC staff, if applicable
- Participating in the performance evaluations of the MAC Accountant.
- Ensuring that the MAC Accountant and other MAC staff, if applicable, are bonded.
- Providing space and computer workstations for the MAC Accountant and other MAC staff, if applicable.

B. Standalone Partnership Criteria ***(Unless approved by NCPC, no new MAC sites may be established***

using this option)

- 1) A minimum of \$4 million in total funding processed and generally multiple counties served.
- 2) At least 1 full-time Accountant that generally meets the suggested qualifications within the sample MAC Accountant position description, and a documented contingency plan that ensures backup during staff absences or transitions.
- 3) Demonstrated capacity to deliver services as evidenced by positive results on the following performance indicators:
 - Monitoring results
 - Audit results
 - Not in current PIP plan with NCPC
 - Not on the NC suspension of funding list
 - Adequate unrestricted net assets to meet cash needs for general operating expenditures.

Minimal financial/MAC staff turnover It is incumbent that any MAC site (Lead Site or Stand Alone site meet / comply with NCPC report submission deadlines.

IV. OPERATIONAL TRANSPARENCY AND MAC CONTINGENCY PLANS

MAC Lead Sites will increase transparency with affiliates through:

- 1) Specifying required MAC Grant Services' requirements in affiliate contracts/service level agreements. Optional MAC Grant Services are negotiable based on needs of affiliates and capacity of MAC Lead site to provide these services. The optional services should also be specified in affiliate contracts/service level agreements.
- 2) Providing an accounting of overall MAC grant expenditures to NCPC on at least a quarterly basis.
- 3) Meeting / engaging individually with each affiliate regularly (i.e. monthly or quarterly) to discuss and review financial practices and results, along with recommended group settings with affiliates at least annually to assess quality of service delivery and communication needs.
- 4) Each MAC and affiliate may determine best alternatives to achieve open communications and transparency to ensure service delivery is achieving intended results.

Lead and Standalone MAC sites will:

- 1) Establish a written contingency plan that ensures continuing consistency and quality of services in the event of MAC staff changes or other periods of transition.
- 2) Develop and implement partnering arrangements to provide requested technical assistance and other requested support (i.e. Preparation of 990, financial reports for various committees/funders, charitable solicitation license) within affiliate contracts and/or Service Level Agreements.

V. MAC SITE TRANSFER REQUESTS

All requested transfers by affiliates from one MAC Lead site to another MAC Lead site shall be submitted in writing to NCPC for review and approval. Unless there is a compelling reason otherwise, all transfer requests should be submitted at least 4 months prior to the requested transfer date. NCPC may request specific information from the MAC Lead Site and/or the affiliate to confirm reason for request and ensure

information is readily available for proposed transfer (i.e. policies and procedures, past audit reports, current and previous year financial records, transition of key issues, reconciliations, financial statements, etc.). To be considered for transfer, the current MAC Lead site must complete all outstanding services effective through the transfer date, including any reporting and reconciliations related to the time period of services with the current MAC Lead site. The MAC Lead Site shall share such transition information, reports, and progress/status reports with the new MAC Lead Site.

Absent compelling circumstances (unsatisfactory performance by MAC Lead Site as determined by NCPC), all affiliates must remain in their current MAC site for a minimum of 3 (three years).

MAC Lead site proposed termination of all MAC grant services to an affiliate shall be submitted in writing to NCPC and the affiliate and identify the reasons for the termination. Unless there is a compelling reason otherwise, written notification should be submitted at least 4 months prior to the requested termination date.

VI. TECHNOLOGY STANDARDS

To maximize efficiency and reduce the cost of administering the overall system, the following are system, software, maintenance, and support standards that must be consistent throughout the MAC system.

A. Client Hardware and Software

Users must have a computer capable of running current Citrix ICA Client or Citrix Workspace client.

Users must have a computer capable of running current Citrix ICA Client or Citrix Workspace client. The minimum standard is; Windows (10 32 bit/64 bit or Windows 11), 1GB RAM, 572 MB free hard drive space; Apple OS (MacOS Monterey 12, macOS Ventura 13, and macOS Sonoma 14 (Up to 14.6), 1GB RAM, 572 MB free hard drive space.

B. ABILA MIP Licensing

NCPC initially purchased the requires ABILA MIP software for all MAC and Stand Alone Sites. The following modules are standardized within in the master agreement between NCPC and Abila (eff. Sept 1, 2024), will be included where available, and include updates/expansion as needed and financially feasible:

General Ledger, Accounts Payables, Budget Management, Purchase Orders with Encumbrances, Accounts Payable Billing, Accounts Receivable, Reporting, Bank Reconciliation, Data Import/Export, Electronic Funds Transfer, Forms Designer, Scheduler.

C. MAC Systems Administration Staff

NCPC has on staff a Systems Administrator and Helpdesk to assist in supporting ABILA MIP. The Systems Administrator is responsible for the IT infrastructure that supports ABILA MIP. The Helpdesk is the primary point of contact for ABILA MIP user support questions. Additionally, the Abila MIP customer support team can provide help to users for basic questions and inquiries.

D. Network Connectivity

A dedicated Internet connection is required through an Internet Service Provider. There are no requirements regarding hard wired vs. wireless connectivity. Service level performance will be dependent upon the service provider.

E. Purchasing, Installation of ABILA MIP software

Applicable to all MAC participation options, all ordering, configuration and installation of software will be conducted by NCPC staff and/or a NCPC hired contractor.

F. Maintenance

NCPC will maintain all necessary infrastructure, servers, backup media, firewalls, connectivity hardware, to support ABILA MIP .

VII. MAC ACCOUNTANT – JOB REQUIREMENTS AND RECOMMENDED MINIMUM QUALIFICATIONS AND EXPERIENCE

The MAC Accountant is accountable for the accuracy of inputting, processing, reporting, reconciling, and managing accounting data for its affiliates. The MAC Accountant must be bonded. A detailed sample job description for the MAC Accountant position is posted on LP Central for reference.

The following are suggested “Qualifications and Experience Requirements” for MAC Accountant, and each MAC Site may consider other qualifications/requirements to meet the needs of the MAC Site and its affiliates

- Bachelor’s degree (BS) in Accounting (or other related finance, management, or business degrees) from an accredited four-year college or university preferred; AND
- Four (4) years progressively responsible experience in bookkeeping, accounting, business/office management, or other related experiences, including general ledger analysis/reconciliation and financial statement preparation and presentation; and exposure to automated accounting systems including general ledgers and accounts payable.
- Certified Public Accountant (CPA), Certified Management Accountant (CMA) certification or candidate for certification is preferred.

Selection Process for Partnership Lead MAC Site Accountant

The MAC site and NCPC will participate in the process of hiring the MAC Accountant. The following actions will occur:

1. The Lead MAC Site will advertise the position.
2. Resumes will be shared with all the participating LPs.
3. The Lead MAC Site, in consult with affiliate LPs, will submit the resume of any candidates in which they are interested to NCPC for verification that the candidates meet the education and experience requirements.
4. Interviews will be coordinated with the lead and affiliates. A representative from NCPC will participate in the interview process if requested by the affiliate LPs.

5. After the interview process is completed, the member LPs will select the final candidates, and the lead partnership will check references.
6. After discussing the references with the affiliates, the best candidate is selected, and the lead partnership will perform a criminal and educational background check.
7. The lead partnership will notify the selected and other candidates of the decision.

NCPC must verify that potential MAC Accountants meet the education and experience requirements prior to extension of any offer. Failure to obtain NCPC approval may result in loss of MAC grant funding. This provision applies to all MAC site participation models. If a site feels that a candidate's qualification and experience does not meet the minimum but is comparable, it may request an exemption from NCPC.

Existing MAC Accountants that do not meet the qualifications and experience requirements are grandfathered under this provision. However, in the event of vacancies MAC sites will be required to hire in accordance with the qualifications and experience requirements for a MAC Accountant.

VIII. MICRO INFORMATION PRODUCTS (MIP) SECURITY

All MAC sites must adopt the following policies for ensuring the safety and security of the financial information stored in the ABILA MIP software. This will include proper user account access and security, along with the necessary physical safety of the client equipment that access ABILA MIP.

A. Account Security

1. The Lead MAC Site must document and designate an employee to function as the MIP Administrator. The MIP Administrator will be responsible for user account requests that include access rights.
2. The Lead MAC Site must document each user's access rights using forms provided by NCPC. The form must be acknowledged via signature or email by the Lead Partnership Executive Director or the CPA firm.
3. The Lead MAC Site must execute a MIP Security Agreement form furnished by NCPC for each employee that has access to the MIP accounting software and data.

B. Physical Security

The Lead MAC Site is responsible for establishing the proper security protocols to ensure that every device that accesses ABILA MIP is secure.

IX. SERVICE LEVEL AGREEMENTS (SLA)

All LP participants of a MAC site must enter into a Service Level Agreement detailing the obligations, requirements and expectations of each LP. Allowable MAC Grant Services can be accessed on LP Central. The following topics, at a minimum, should be addressed in the agreement, as well as additional items based upon the arrangements negotiated.

1. Timetables for submission of information and processing turnaround times.
2. Identification of required and optional services provided, including standard and/or custom reports.
3. Job duties to be assigned to the MAC Accountant in addition to MAC duties.

4. Confirm understanding of supervision of MAC Accountant.
5. For local partnership's serving as a MAC Lead Site, hiring and evaluation of MAC Accountant to include coordinated input from lead site and affiliates.
6. Costs to be shared by the lead and affiliates.
7. Provision of MAC Accountant with relevant and necessary access to affiliates' data.
8. Bonding of MAC site personnel, as applicable.



Multi-Partnership Accounting and Contracting (MAC) Services List

Revised February 2025; effective July 1, 2025

Pursuant to the Smart Start Accountability Plan for Fiscal and Programmatic Oversight required by North Carolina General Statute (NCGS) § 143B-168-12(a)(4), to strengthen internal controls, all local partnerships must participate in a statewide accounting and contracting system approved by NCPC. As a result, NCPC has established the Multi-Partnership Accounting and Contracting (MAC) Services system.

Local partnerships maintain full responsibility for the fiscal accountability of their Partnership regardless of who performs these services. The MAC Site and the Local Partnership Affiliate must have a Service Level Agreement (SLA) executed by both organizations that outlines the expected services provided by the Lead MAC Site as well as any optional services agreed to.

Required MAC Grant Services

The following services are required services for all MAC sites. These services shall be provided in a timely and accurate manner as defined by the Service Level Agreement in measurable timeframes.

Processing Services

- Inputs, reviews, and posts in accounting system (MIP) initial budgets, budget amendments, and budget revisions.
- Inputs, reviews, and posts into MIP all provided source documentation, including but not limited to, accounts payable invoices, cash receipts, journal entries, and budgets.
- Perform monthly review of audit trial balance by fund (for all funds) and consolidated trial balance for reasonableness and notify participating partnerships of potential and actual errors.
- Review coding sheets and/or other source documentation for reasonableness and notify participating partnerships of potential and actual errors.
- Print accounts payable checks and/or EFT vouchers.

Reconciliation Services

- Prepare bank reconciliations and reconcile the cash receipts log to the bank statement and general ledger.
- Preparation of IRS Form 941 reconciliations.
- Preparation of general ledger account reconciliations that support balance sheet accounts.

Year End/Annual Financial Statements

- After LP submission of required documentation, assist with monthly and year-end closing processes.
- Set up and maintain custom MIP reports required for preparation of Exhibits A & B of the annual financial statements.
- Assist local partnerships in preparing Exhibits A & B of the annual financial statements, as needed.
- Review auditor journal entries and input into MIP, reconciling net assets by fund and fund type (Smart Start, Other Funds, Restricted) to the audit report.

Reporting Services

- Create standard and custom reports generated by MIP.
- Export data to NCPC for reporting purposes and coordinates information transfers to NCPC.
- Prepare financial reports, including balance sheet and expenditure reports (FSRs).
- As requested, provide MIP reports for information related to auditing, monitoring and other requests from external organizations.
- Prepare sales tax claims for refunds.

The North Carolina Partnership for Children

1100 Wake Forest Road, Raleigh, NC 27604 – info@smartstart.org – 919.821.7999

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Technical Assistance

- Provide technical assistance on MIP reporting and accounting functions.
- Support the Local Partnership in the resolution of accounting issues related to financial monitoring or audit findings.

Optional MAC Grant Services

The following services are those not required, upon Local Partnership request and capacity of the MAC site to provide the services.

- Preparation of IRS Form 990.
- Preparation of general ledger account and fund reconciliations, beyond those noted in required services.
- As requested, assist participating partnerships in preparing for the annual audit and in preparing the annual audit package (all documents except Exhibits A and B, which the MAC is required to prepare if requested—see Required MAC Grant Services)
- Provide input in hiring of local partnership fiscal staff.
- Provide technical assistance with preparing financial related reports for Board/Committees, annual reports, and reports requested by grantors (Pre-K, RTT, etc.).
- Upon request, assist with the preparation of the 1095 (employer provided).
- Assist with preparation of the application for the charitable solicitation license.

Optional Non-MAC Grant Services

The following services shall not be charged to the MAC grant. If a MAC site and Local Partnership chose to contract for delivery of these services, non-MAC funds must be used to cover the cost of these services.

- Confirms cash availability prior to processing payments.
- Prepare contracts and grant agreements.
- Provide coding services on an ongoing basis to affiliates.
- Perform or assist with performing internal audits or similar functions.
- Perform or assist with monitoring of service provider's activities.
- Provide technical assistance on developing and maintaining accounting and contracting policies and procedures.
- Provide financial assistance with business decisions, as needed.
- Assist with or prepare contract budgets for Smart Start and/or other grants/contracts.

Optional MAC grant services provided in FY25	Alexander	Alliance for Children (Union)	Anson	Blue Ridge	Burke	Caldwell	Catawba	Chatham	Cleveland	Foothills	Halifax-Warren	Iredell	Lincoln-Gaston	Montgomery	Orange	Rowan	Watauga	Wilkes
Preparation of IRS Form 990.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Preparation of general ledger account and fund reconciliations, beyond those note in required services.												x				x		
As requested, assist participating partnerships in preparing for the annual audit and in preparing the annual audit package (all documents except Exhibits A and B, which the MAC is required to prepare if requested-see Required MAC Grant Services)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Provide input in hiring of local partnership fiscal staff.																		
Provide technical assistance with preparing financial related reports for Board/Committees, annual reports, and reports requested by grantors (Pre-K, RTT, etc.).	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Upon request, assist with the preparation of the 1095 (employer provided).																		
Assist with preparation of the application for the charitable solicitation license.								x		x			x	x	x	x		
Reconcile Restricted Funds	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Assist in preparing Schedules 1 and 3 and the restricted funds worksheet and footnote for the annual audit package.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x

Optional non-MAC grant services provided in FY25	Alexander	Alliance for Children (Union)	Anson	Blue Ridge	Burke	Caldwell	Catawba	Chatham	Cleveland	Foothills	Halifax-Warren	Iredell	Lincoln-Gaston	Montgomery	Orange	Rowan	Watauga	Wilkes
Confirms cash availability prior to processing payments.																		
Prepare contract and grant agreements.																		
Provide coding services on an ongoing basis.																		
Perform or assist with performing internal audits or similar functions.																		
Perform or assist with monitoring of service activities.																		
Provide technical assistance on developing and maintaining accounting and contracting policies and procedures.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Provide Finance assistance with business decisions, as needed.	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Assist with and prepare contract budgets for Smart Start and/or other grants/contracts.																		

MAC Grant Methodology - Effective October 2022

Local Partnerships Funding Levels for FY25

Partnership Total Expenditures (previous FY)	Maximum MAC Grant	MIP Access Fee	Net MAC Grant	Number of LPs
over \$10,000,000	\$27,040	\$ 805.00	\$26,235.00	0
\$5,000,000 to \$9,999,999	\$23,920	\$ 712.00	\$23,208.00	1
\$3,000,000 to \$4,999,999	\$20,800	\$ 619.00	\$20,181.00	8
\$1,500,000 to \$2,999,999	\$17,680	\$ 526.00	\$17,154.00	2
\$700,000 to \$1,499,999	\$15,600	\$ 465.00	\$15,135.00	7
up to \$700,000	\$13,520	\$ 403.00	\$13,117.00	0

Funding for services for Fiscal Year 25: \$324,909.00

Multi-Partnership Accounting and Contracting (MAC) Services

Additional Scope of Work Requirements

The following items may be required through the Scope of Work on the contract.

1. Submit a schedule of required and MAC grant optional services provided to each Local Partnership during each fiscal year.
2. Submit a financial status report showing disbursements and reversions due at the end of each fiscal year.
3. Submit to NCPC any other plans, reports, documents, or other products that NCPC may specify in the form specified by NCPC.
4. Attend scheduled meetings with NCPC as requested.

CONTRACT

Between

THE NORTH CAROLINA PARTNERSHIP FOR CHILDREN, INC.

And

CONTRACTOR

1. Parties to the Contract:

This Contract is hereby entered into by and between The North Carolina Partnership for Children, Inc. ("NCPC") and Contractor ("Contractor"; referred to individually as a "Party", collectively as the "Parties").

2. Effective Period:

This Contract shall be effective on (Month Day, Year) and shall terminate on (Month Day, Year).

3. Contract Administrators:

All notices permitted or required to be given by one Party to the other and all questions about the Contract from one Party to the other shall be addressed and delivered to the other Party's Contract Administrator. The name, post office address, street address, telephone number, and email address of the Parties' respective Contract Administrators are set out below. Either Party may change the name, post office address, street address, telephone number or email address of its Contract Administrator by giving timely written notice to the other Party.

For NCPC:

Name of Contact
Title
The North Carolina Partnership for Children, Inc.
1100 Wake Forest Road
Raleigh, North Carolina 27604
Telephone: (919) 821-7999
Email: xxxxxxxx@smartstart.org

For the Contractor:

Name of Contact
Title
Contractor
Street Address
City, State Zip
Telephone: (xxx) xxx-xxxx
Email: Error! Bookmark not defined.

4. Independent Contractor:

The Contractor is and shall be deemed to be an independent contractor in the performance of this Contract and as such shall be wholly responsible for the work to be performed and for the supervision of its employees. The Contractor represents that it has, or shall secure at its own expense, all personnel required in performing the services under this Contract. Such employees shall not be employees of, or have any individual contractual relationship with, NCPC.

5. Scope of Work:

The Contractor agrees to provide professional services as specified in **Attachment I (A, B, and C of the RFP)** in accordance with the terms of this Contract and any amendments thereto.

6. Amount of Payment:

The total payment from NCPC to the Contractor for provision of professional services as stated in Section 5 under this Contract shall not exceed \$xxxxx.

7. Payment Schedule:

Payment under this contract shall be made in accordance with a schedule developed by NCPC. All payments are contingent upon the availability of cash and may be adjusted accordingly. Payments will not occur under this Contract subsequent to June 30, 20XX.

NCPC has the authority to withhold payment if the Contractor fails to make significant progress toward providing the services as defined in Section 5, or if the quality of the services provided fails to meet NCPC standards and expectations for any reason, or if the Contractor fails to submit required reports or other required deliverables.

8. Terms and Conditions:

The Contractor must comply with all the terms and conditions set forth in **Attachment II (Attachment G of the RFP)**.

9. Signature Warranty:

The undersigned represent and warrant that they are authorized to bind their principals to the terms of this Contract.

In Witness Whereof, the Parties have executed this Contract via electronic signature through DocuSign, with access to download the document and certificate after full execution to be retained by each Party.

THE NORTH CAROLINA PARTNERSHIP FOR CHILDREN, INC.

By: _____
Name, Title Date

CONTRACTOR

By: _____
Name, Title Date

CONTRACT TERMS AND CONDITIONS

Effective August 2025

1. General Terms and Conditions

In consideration of the mutual promises and obligations of the Parties, Contractor hereby represents and warrants as follows:

- a. The Contractor shall follow NCPC guidance, protocols, and procedures for the collection of information.
- b. The Contractor shall attend scheduled meetings with NCPC as requested.

2. Order of Precedence

This Contract and any documents incorporated herein by reference represent the entire agreement between the Parties and supersede all prior oral or written statements or agreements. In the event of a conflict between or among the terms in the Contract Documents, the terms in the Contract with the highest relative precedence shall prevail. If there are multiple Contract amendments, the most recent amendment shall have the highest precedence and the oldest shall have the lowest precedence.

ATTESTATIONS

3. Conflict of Interest

The Contractor expressly states that it has adopted either the following policy or a more restrictive policy:

- a. Contractor employees, in the performance of Contractor's duties, must seek only the furtherance of the Contracts mission. At all times, employees are prohibited from using their job title, the organization's name, or property, for private profit or benefit.
- b. Disclosure – All conflicts of interest shall be disclosed by the person or persons concerned.

4. Statement of No Overdue Taxes

Contractor sworn written statement pursuant to N.C.G.S. 143C-6-23(c), stating that the Contractor does not have any overdue tax debts, as defined by G.S. 105-243.1, at the federal, state, or local level.

PARTIES AND RELATIONSHIPS TO THE AGREEMENT

5. Outsourcing to Other Countries

The Contractor certifies that it has identified to NCPC all jobs related to the Contract that have been outsourced to other countries, if any. The Contractor further agrees that it will not outsource any such jobs during the term of this contract without providing notice to NCPC.

6. Subcontracting

The Contractor shall not subcontract any of the work contemplated under this Contract without prior written approval from NCPC. Any approved subcontract shall be subject to all conditions of this Contract. Only the subcontractors specified in the Contract documents are to be considered approved upon award of the Contract. NCPC shall not be obligated to pay for any work performed by any unapproved subcontractor. The Contractor shall be responsible for the performance of all of its subcontractors.

7. Assignment

No assignment of the Contractor's obligations or the Contractor's right to receive payment hereunder shall be permitted. However, upon written request approved by the issuing purchasing authority, NCPC may:

- a. Forward the Contractor's payment check directly to any person or entity designated by the Contractor;
or
- b. Include any person or entity designated by Contractor as a joint payee on the Contractor's payment check.

In no event shall such approval and action obligate NCPC to anyone other than the Contractor and the Contractor shall remain responsible for fulfillment of all contract obligations.

8. Beneficiaries

Except as herein specifically provided otherwise, this Contract shall insure to the benefit of and be binding upon the parties hereto and their respective successors. It is expressly understood and agreed that the enforcement of the terms and conditions of this Contract, and all rights of action relating to such enforcement, shall be strictly reserved to NCPC and the named Contractor. Nothing contained in this document shall give or allow any claim or right of action whatsoever by any other third person. It is the express intention of NCPC and the Contractor that any such person or entity, other than NCPC or the Contractor, receiving services or benefits under this Contract shall be deemed an incidental beneficiary only.

LAW AND INSURANCE

9. Indemnification

The Contractor agrees to hold harmless and indemnify the Division, NCPC and its contractors, agents, employees, trustees, officers and directors against all claims, demands, damages, judgements, or costs, as permitted by law, from any claims of third parties arising out of any act or omission of the Contractor about this Contract.

10. Compliance with Laws

The Contractor shall comply with all laws, ordinances, codes, rules, regulations, and licensing requirements that are applicable to the conduct of its business, including those of federal, state, and local agencies having jurisdiction and/or authority.

11. Equal Employment Opportunities

The Contractor shall comply with all federal and State laws relating to equal employment opportunities.

12. Health Insurance Portability and Accountability Act (HIPAA)

The Contractor agrees that if the Division or NCPC determines that some or all of the activities within the scope of this contract are subject to activities within the scope of this contract are subject to the Health Insurance and Portability and Accountability Act of 1996, P.L. 104-91, as amended ("HIPAA"), or its implementing regulations, it will comply with the HIPAA requirements and will execute such agreements and practices and the Division or NCPC may require to ensure compliance.

13. Choice of Law

The validity of this Contract and any of its terms or provisions, as well as the rights and duties of the Parties to this Contract, are governed by the laws of North Carolina. The Contractor, by signing this Contract, agrees and submits, solely for matters concerning this Contract, to the exclusive jurisdiction of the courts of North Carolina and agrees, solely for such purpose, that the exclusive venue for any legal proceedings shall be Wake County, North Carolina. The place of this Contract, and transactions, agreements relating to it, and their sites and forum, shall be Wake County, North Carolina, where all matters, whether sounding in contract or tort, relating to its validity, construction, interpretation, and enforcement, shall be determined.

14. Insurance

- a. During the term of the contract, the Contractor shall provide, at its sole cost and expense, commercial insurance of such types and with such terms and limits as may be reasonably associated with the contract. At a minimum, the Contractor shall provide and maintain the following coverage and limits:

- i. Worker's Compensation Insurance: The Contractor shall provide and maintain worker's compensation insurance, as required by the laws of the states in which its employees work, covering all of the Contractor's employees who are engaged in any work under the contract.
 - ii. Employer's Liability Insurance: The Contractor shall provide employer's liability insurance, with minimum limits of \$500,000, covering all of the Contractor's employees who are engaged in any work under the contract.
 - iii. Commercial General Liability Insurance: The Contractor shall provide commercial general liability insurance on a comprehensive broad form on an occurrence basis with a minimum combined single limit of \$1,000,000 for each occurrence.
 - iv. Automobile Liability Insurance: The Contractor shall provide automobile liability insurance with a combined single limit of \$500,000 for bodily injury and property damage; a limit of \$500,000 for uninsured/under insured motorist coverage; and a limit of \$2,000 for medical payment coverage. The Contractor shall provide this insurance for all automobiles that are:
 - owned by the Contractor and used in the performance of this Contract;
 - hired by the Contractor and used in performance of this Contract;
 - owned by the Contractor's employees and used in performance of this Contract/Contract ("non-owned" vehicle insurance). Non-owned vehicle insurance protects employers when employees use their personal vehicles for work purposes. Non-owned vehicle insurance supplements, but does not replace, the car-owner's liability insurance.The Contractor is not required to provide and maintain automobile liability insurance on any vehicle – owned, hired, or non-owned – unless the vehicle is used in the performance of this Contract.
- b. The insurance coverage minimums specified in subparagraph (a) are exclusive of defense costs.
 - c. The Contractor understands and agrees that the insurance coverage minimums specified in subparagraph (a) are not limits, or caps, on the Contractor's liability or obligations under this contract.
 - d. The Contractor may obtain a waiver of any one or more of the requirements in subparagraph (a) by demonstrating that it has insurance that provides protection that is equal to or greater than the coverage and limits specified in subparagraph (a). NCPC shall be the sole judge of whether such a waiver should be Contracted.
 - e. The Contractor may obtain a waiver of any one or more of the requirements in paragraph (a) by demonstrating that it is self-insured and that its self-insurance provides protection that is equal to or greater than the coverage and limits specified in subparagraph (a). NCPC shall be the sole judge of whether such a waiver should be granted.
 - f. Providing and maintaining the types and amounts of insurance or self-insurance specified in this paragraph is a material obligation of the Contractor and is of the essence of this Contract.
 - g. The Contractor shall only obtain insurance from companies that are authorized to provide such coverage and that are authorized by the Commissioner of Insurance to do business in the State of North Carolina. All such insurance shall meet all laws of the State of North Carolina.
 - h. The Contractor shall comply at all times with all lawful terms and conditions of its insurance policies and all lawful requirements of its insurer.
 - i. The Contractor shall require its subcontractors to comply with the requirements of this paragraph.
 - j. The Contractor shall demonstrate its compliance with the requirements of this paragraph by submitting certificates of insurance, if requested, to NCPC before the Contractor begins work under this Contract.

DEFAULT AND TERMINATION

15. Termination

This Contract may be canceled in whole or in part at any time:

- a. By either Party, immediately for cause, upon written notice to the other Party delivered by certified mail with return receipt requested, or in person; or
- b. By either Party for any reason, upon at least thirty (30) days' notice in writing to the other Party delivered by certified mail with return receipt requested, by electronic delivery with verification certificate, or in person; or
- c. By mutual consent of both Parties. After receipt of a notice of termination and except as otherwise directed by NCPC, the Contractor shall cease work under the Contract on the date and to the extent specified in the notice of the termination. In the event of termination in part, both Parties shall continue the performance of this Contract to the extent not terminated. If the Contract is terminated as provided herein, the Contractor will be paid for services delivered through the termination date.

For purposes of this Contract, "cause" shall mean, with respect to any Party, the failure of such Party to comply materially with the terms of this Contract, or the bankruptcy or insolvency of such Party, the filing of any bankruptcy, insolvency, receivership, or similar action or proceeding by or against such Party, any assignment by such Party for the benefit of its creditors, or any other acts or omissions by such Party reflecting or manifesting bankruptcy or financial insolvency.

16. Severability

In the event that a court of competent jurisdiction holds that a provision or requirement of this Contract violates any applicable law, each such provision or requirement shall continue to be enforced to the extent it is not in violation of law or is not otherwise unenforceable and all other provisions and requirements of this Contract shall remain in full force and effect.

17. Suspension

This Contract may be suspended in whole or in part by NCPC upon ten (10) days written notice to the Contract Administrator identified in Section 3 of the Contract agreement. After receipt of a notice of suspension and except as otherwise directed by NCPC, the Contractor shall immediately cease work under the Contract on the date and to the extent specified in the notice of suspension, and take all reasonable steps to minimize the incurring of costs allocated to the portion of the Contract and services covered by the Contract by such suspension. Within the period specified in the notice of suspension, NCPC will deliver to the Contractor either (i) a notice that the suspension is canceled, and the authorization for the services to recommence, or (ii) a notice that this Contract is terminated pursuant to the provisions of Section 11.

18. Default or Breach

Failure to comply with any of the terms of this Contract is considered a material breach and may result in the immediate termination or suspension of this Contract and the return of monies and materials received under the Contract by the Contractor. Waiver by NCPC of any default or breach of the terms of this Contract by the Contractor shall not be deemed a waiver of any subsequent default or breach and shall not be construed to be modification of the terms of this Contract.

19. Availability of Funds

The parties to this Contract agree and understand that the payment of the sums specified in this Contract is dependent and contingent upon and subject to the appropriation, allocation and availability of funds for this purpose to NCPC from the Division and the North Carolina General Assembly.

20. Reversion of Unexpended Funds

At the conclusion of this contract, the Contractor shall return to NCPC any unspent funds paid to the Contractor that were not paid to Child Care Facilities.

21. Force Majeure

Neither Party shall be deemed to be in default of its obligations hereunder if and so long as it is prevented from performing such obligations by any act of war, hostile foreign action, nuclear explosion, riot, strikes, civil insurrection, earthquake, hurricane, tornado, or other catastrophic natural event or act.

22. Survival Promises

All promises, requirements, terms, conditions, provisions, representations, guarantees, and warranties contained herein shall survive the Contract expiration or termination date unless specifically provided otherwise herein, or unless superseded by applicable Federal or State statutes of limitation.

CONFIDENTIALITY

23. Data Security

The Contractor shall adopt and apply data security standards and procedures that comply with all applicable federal, state, and local laws, regulations, and rules.

24. Duty to Report

The Contractor shall report a suspected or confirmed security breach to NCPC's Contract Administrator within twenty-four (24) hours after the breach is first discovered, provided that the Contractor shall report a breach involving Social Security Administration data or Internal Revenue Service data within one (1) hour after the breach is first discovered. During the performance of this Contract, the Contractor is to notify NCPC Contract Administrator of any contact by the federal Office for Civil Rights (OCR) received by the Contractor.

25. Confidentiality

Any Information, data, instruments, documents, studies or reports given to or prepared or assembled by the Contractor under this agreement shall be kept as confidential and not divulged or made available to any individual or organization without prior written approval of NCPC. The Contractor acknowledges that in receiving, storing, processing or otherwise dealing with any confidential information it will safeguard and not further disclose the information except as otherwise provided.

26. Cost Borne by Contractor

If any applicable federal, state, or local law, regulation, or rule requires NCPC or the Contractor to give affected persons written notice of a security breach arising out of the Contractor's performance under this Contract, the Contractor shall bear the cost of the notice.

OVERSIGHT AND REPORTING

27. Access to Persons and Records

The State Auditor shall have access to persons and records as a result of all Contracts entered into by NCPC in accordance with General Statute 147-64.7. Additionally, if State funded, the Department that is funding the Contract shall have access to persons and records as a result of all Contracts entered into by NCPC.

28. Record Retention

NCPC basic records retention policy requires all Contract records to be retained for a minimum of five years from the end of the Contract period or until all audit exceptions have been resolved, whichever is longer. Records shall not be destroyed, purged or disposed of without the express written consent of NCPC. Also, if any litigation, claim, negotiation, audit, disallowance action or other action involving this Contract has been started before the expiration of the five-year retention period described above, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular five-year period described above, whichever is later.

WARRANTIES AND CERTIFICATIONS

29. Date and Time Warranty

The Contractor warrants that the product(s) and service(s) furnished pursuant to this Contract ("product" includes with limitation, any piece of equipment, hardware, firmware, middleware, custom or commercial software, or internal components, subroutines, and interfaces therein) that perform any date and/or time data recognition function, calculation, or sequencing will support a four-digit year format and will provide accurate date/time data and leap year calculations. This warranty shall survive the termination or expiration of this Contract.

30. Certification Regarding Collection of Taxes

G.S. 143-59.1 bars the Secretary of Administration from entering into agreements with vendors that meet one of the conditions of the G.S. 105-164.8(b) and yet refuse to collect use taxes on sales of tangible personal property to purchasers in North Carolina. The conditions include:

- a. Maintenance of a retail establishment of office;
- b. Presence of representatives in the State that solicit sales or transact business on behalf of the vendor; and
- c. Systematic exploitation of the market by media-assisted, media-facilitated, or media-solicited means.

The Contractor certifies that it and all of its affiliates (if any) collect all required taxes.

MISCELLANEOUS

31. NC SOS

Entities doing business with the State of North Carolina must register with the North Carolina Secretary of State (NC SOS) in accordance with all current statutes, regulations and all other requirements.

32. Validations

Entities listed on the NC Suspension of Funding List (SOFL), NC Debarred List, Iran Divestment List, or the Federal Exclusion List are ineligible to contract with the State until resolution of issues are validated. The Suspension of funding List is posted at: <https://www.osbm.nc.gov/stewardship-services/Contracts-management/suspension-funding-list>

33. Amendment

This Contract may not be amended orally or by performance. Any amendment must be in written form and executed by duly authorized representatives of NCPC and the Contractor.

34. Changes in Budget or Key Personnel

The Contractor shall not replace any of the key personnel; assigned required prior approval for changes in key personnel identified in the budget, the Contractor must also notify NCPC of any changes in any positions which are not included in the approved budget, but which involve leadership oversight of the activity under this award. The Contractor must also notify NCPC of any change in the senior leadership of the Contractor.

35. Travel Expenses

Reimbursement to the Contractor for travel mileage, meals, lodging, and other travel expenses incurred in the performance of this Contract shall not exceed the rates published in the applicable State rules. International travel shall not be reimbursed under this Contract.

36. Advertising

The Contractor shall not use the award of this Contract as part of any news release or commercial advertising. All communication, marketing, or advertising of NCPC, the Smart Start Network, or the Division in relation to this Contract must be reviewed and approved by NCPC. NCPC maintains the right to refuse use of the name, logos, and affiliation with the Contractor as deemed in the best interest of the State of North Carolina.

37. Reporting of Fraud, Waste, and Abuse

Contractors must contact the NCPC without delay when they first suspect:

- a. Any criminal activity or violations of law has occurred, such as:
 - i. Fraud, theft, conversion, misappropriation, embezzlement, or misuse of funds or property by any person, including NCPC personnel, Contractors, or Contractors—even if no federal funds or property was involved;
 - ii. Submission of a false claim or a false statement by any person in connection with any NCPC program, activity, Contract or operations;
 - iii. Concealment, forgery, falsification, or unauthorized destruction of government or program records;
 - iv. Corruption, bribery, kickbacks, acceptance of illegal gratuities, extortion, or conflicts of interest in connection with operations, programs, activities, contracts, or Contracts; or
 - v. Any other misconduct in connection with operations, programs, activities, contracts, or Contracts
- b. Fraud, waste, or abuse.
 - i. Fraud occurs when someone is intentionally dishonest or uses intentional misrepresentation or misleading omission to receive something of value or to deprive someone, including the government, of something of value.
 - ii. Waste occurs when taxpayers do not receive reasonable value for their money in connection with a government-funded activity due to an inappropriate act or omission by people with control over or access to government resources.
 - iii. Abuse is behavior that is deficient, objectively unreasonable, or improper under the circumstances. Abuse also includes the misuse of authority or position for personal financial gain or the gain of an immediate or close family member or business associate.
- c. The NC State Auditor maintains a hotline to receive information regarding fraud, waste and abuse by telephone at (800) 730-8477 or by mail at State Auditor's Hotline, 2 South Salisbury St, 20601 Mail Service Center, Raleigh, NC 27699-0600. Upon request, NCOSA will take appropriate measures to protect the identity of any individual who reports misconduct. Reports to NCOSA may also be made anonymously.

38. Headings

The Section and Paragraph headings in these Terms and Conditions are not material parts of the agreement and should not be used to construe the meaning thereof.

39. Pronouns

Masculine pronouns shall be read to include feminine pronouns and the singular of any word or phrase shall be read to include the plural and vice versa.

40. Time of the Essence

Time is of the essence in the performance of this contract.

CONTRACT SPECIFIC AND OTHER TERMS AND CONDITIONS

This Section intentionally left blank

By signing, the Contractor acknowledges receipt and acceptance of The North Carolina Partnership for Children, Inc. Terms and Conditions as set forth in this document.

NORTH CAROLINA PARTNERSHIP FOR CHILDREN, INC.

[NAME], [TITLE]

Date

[CONTRACTOR]

[NAME], [TITLE]

Date

SAMPLE