

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

REQUEST FOR PROPOSALS 2020-2021 through 2022-2023 ANNUAL AUDITING SERVICES

Cuyama Joint Unified School District invites you to submit a proposal for the performance of the annual audits for the years ending June 30, 2021, 2022, and 2023.

Please review your RFP package carefully. The RFP is set up in four-part sequences comprised of the following:

- I. Notice of Request for Proposals
- II. Information
- III. Contract/Agreement
- IV. Proposal Form

Parts I and II are for informational purposes. Part III will require completion after an auditor selection has been made. Part IV must be completely filled out and signed by authorized signatory personnel of your firm.

Your completed proposal must be returned in a sealed envelope no later than the opening date and time stated in the Notice of Request for Proposals.

Two dates are significant in our Request for Proposal:

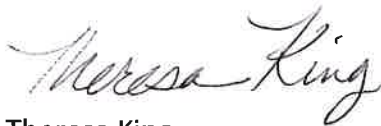
- A. Your proposal must be received no later than March 18, 2021 at 4:00 PM.
- B. Selection of an audit firm is scheduled for the Special Governing Board meeting on March 25, 2021.

Selection will be made based on information supplied in your proposal in two categories, technical aspects, and cost.

The District reserves the right to, at any time, abandon or terminate its efforts to contract for said services without obligation to any firm responding to this announcement. Statements and other materials submitted will not be returned.

If you have any questions regarding the RFP requirements or timeline, please call Mrs. Theresa King, Business Manager, (661) 766-4104.

Thank you,



Theresa King
Business Manager

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
NOTICE OF REQUEST FOR PROPOSALS (RFP)

NOTICE IS HEREBY GIVEN that the Cuyama Joint Unified School District, Santa Barbara County, California, hereinafter referred to as the "District", will receive up to, but no later than 4:00 PM on the 18th day of March 2021, sealed proposals for the award of a contract for audit services.

ANNUAL AUDITING SERVICES
RFP 2020-1

Such proposal shall be received in the district office, at 2300 Highway 166, New Cuyama , California, 93254.

Any proposal received after the stated time will not be considered. Proposals submitted and participation by interested firms in the process shall be at no cost or obligation to the District.

Each proposal must conform and be responsive to this invitation. Copies of these contract documents are now on file and may be obtained in the District's District Office at the above address.

The District reserves the right to reject any or all proposals, to accept or to reject one or more items of a proposal, or to waive any irregularities or informalities in the proposals, or in the proposal process.

No proposal may be withdrawn for a period of thirty (30) days after the date set for the receipt of proposals.

The contract is intended to be for a three-year period.

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INFORMATION

1. **SECURING DOCUMENTS:** Specifications and other contract document forms will be available without charge and may be secured at Cuyama Joint Unified School District Office, 2300 Highway 166, New Cuyama, CA 93254.
2. **PROPOSALS:** Proposals to receive consideration shall be made in accordance with the following instructions:
 - a. Proposals shall be made upon the form therefore obtained at the office of said district, and properly executed. Proposals shall be written in ink or by typewriter. Quotations are to be verified before submission, as they cannot be corrected after proposals are opened. The signature of all persons signing shall be in longhand by authorized signatory personnel of your company. The completed form shall be without interlineations, alterations, or erasures. Alternative proposals will not be considered. No oral or telegraphic modifications will be considered.
 - b. Before submitting a proposal, firms shall carefully read the specifications and the forms of other documents. They shall fully inform themselves as to all existing conditions and limitations and shall include in the proposal a sum to cover the cost of all items included in the contract. No allowance will be made because of lack of such examination or knowledge.
 - c. The decision as to acceptability of items rests solely with the District staff. Firms shall submit complete information on the services stated in proposal form. Failure to do so may nullify the proposal. Any concerns regarding the specifications must be called to the attention of the District prior to the opening date set forth.
 - d. No charge for packing, draying, postage, express, or for any other purposes will be allowed over above the prices quoted on the proposal sheet.
 - e. Proposals shall be delivered to the District Office on/or before the day and hour set. Any proposals received after the scheduled closing time for receipt of proposals shall be returned to the firm unopened.
3. **PRICES:** All proposal prices shall include separate quotations for each item or unit specified. Corrections may be inserted prior to the opening. Changes must be made in ink and initialed by the person signing the bid or by his authorized representative. In any case, in which the total proposal price does not equal the unit prices times the quantities indicated, unit prices shall govern.
4. **ADDENDA OR BULLETINS:** Any addenda or bulletins issued by Cuyama Joint Unified School District during the time of bidding or forming a part of the documents issued to the firms for the preparation of their proposal, shall be covered in the proposal and shall be made a part of the contract.
5. **WITHDRAWAL OF PROPOSALS:** Any firm may withdraw its proposal, either personally or by a written request, at any time prior to the scheduled time for opening of proposals, but not after.
6. **AWARD OR REJECTION OF PROPOSALS:** The contract will be awarded to the bidder based on technical aspects and cost. The Governing Board of Cuyama Joint Unified School District, however, reserves the right to reject any/or all proposals, to accept or reject any one or more items of a proposal, and to waive any informality in the proposals or in the bidding.

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7. **WITHDRAWAL OF PROPOSALS AFTER OPENING:** No firm may withdraw their proposal for a period of thirty (30) days after the date set for the opening thereof.
8. **AGREEMENT:** The form of agreement, which the successful firm, as contractor, will be required to execute, is included in the contract documents and should be carefully examined by the firm. The agreement will be executed in three (3) original counterparts. The complete contract consists of the following documents: The Notice of Request for Proposals, the Information, the accepted Proposal, the Specifications, and the Agreement, including all modifications thereof duly incorporated therein. All of the above documents are intended to cooperate and be complementary so that any instructions or requirements called for in one and not mentioned in the other, or vice versa, are to be executed the same as if mentioned in all said documents. The intention of the documents is to include all labor, materials, equipment and transportation necessary for the proper delivery of all services called for in the contract.
9. **INTERPRETATION OF DOCUMENTS:** If any person contemplating submitting a proposal for the proposal contract is in doubt as to the true meaning of any part of the specifications or other proposed contract documents, or finds discrepancies in or omissions from the specifications, they may submit to the Business Manager of Cuyama Joint Unified School District a written request for an interpretation or correction thereof. The person submitting the request will be responsible for its prompt delivery. Any interpretation or correction of the proposed documents will be made only by Addendum duly issued by the Business Manager of Cuyama Joint Unified School District, and a copy of such Addendum will be faxed, mailed or delivered to each person receiving a set of such documents. The Cuyama Joint Unified School District will not be responsible for any other explanation or interpretation of the proposed documents.
10. **FIRMS INTERESTED IN MORE THAN ONE PROPOSAL:** No person, firm or corporation shall be allowed to make or file or be interested in more than one proposal for the same work, unless alternate proposals are called for. A person, firm, or corporation submitting a sub-proposal to a bidder, or who has quoted prices on materials to a bidder, is not thereby disqualified from submitting a sub-proposal or quoting prices to other bidders.
11. **ASSIGNMENT OF CONTRACT:** No assignment by the contractor of any contract to be entered into hereunder or of any part thereof, or of funds to be received there under by the Contractor, will be recognized by the District unless such assignment has had the prior approval of the District of such assignment in writing and has consented thereto in writing.
12. **GENERAL DESCRIPTION OF THE DISTRICT:** Cuyama Joint Unified School District is a K-12 small district located in the Cuyama Valley area of Santa Barbara County. It is comprised of one (1) elementary school (K-8), one (1) high school (9-12). For the 2020-2021 school year enrollment is 185 students. Total governmental revenues are approximately \$3,400,000. All financial reporting of budgets and audits are available on the districts website at <http://www.cuyamaunified.org> within Administration/Financial Reporting.

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CONTRACT FOR ANNUAL AUDIT OF K-12 SCHOOL DISTRICTS

This contract, entered into this _____ day of, 20___, between **Cuyama Joint Unified School District, of Santa Barbara County, California**, hereinafter called the District, and

_____ hereinafter called the Auditor(s), witnesseth that the parties hereto do mutually agree as follows:

ARTICLE 1 - **EMPLOYMENT OF AUDITOR(S)**: The District, pursuant to Chapter 3 (commencing with Section 14500), Part 9, Division 1, Title 1, and Article 2 (commencing with Section 41020), Chapter 1, Part 24, Division 3, Title 2 of the Education Code of the State of California, hereby employs the Auditor(s) to perform the necessary professional services, including but not limited to, those hereinafter set forth in connection with an audit of all funds and of the books and accounts of the District.

ARTICLE 2. **SCOPE OF AUDIT**: The audit shall include all funds of the District including the student body and cafeteria funds and accounts, and any other funds under the control or jurisdiction of the District. If the auditor requires that schedules, worksheets or similar documentation be prepared by the Cuyama Joint Unified School District staff in order to facilitate the audit, it shall be made known at the time the proposal is submitted.

ARTICLE 3. **AUDIT PERIOD**: The audit shall cover the period(s) of the **2020-2021 through the 2022-2023** school year(s), the period commencing **July 1, 2020**, and ending **June 30, 2023**.

ARTICLE 4. **VERIFICATION OF PRIOR YEAR'S FUNDS BALANCES**: The audit shall include a verification of fund balances at the beginning of the audit period, provided there has been a responsible audit for the year prior to commencement of the audit period, from which such verification can be made; otherwise, such verification may be excluded at the discretion of the District.

ARTICLE 5. **AUDIT PROCEDURES**: The audit shall be performed in accordance with general accounting office standards for financial and compliance audits, and shall include, to the extent applicable, the audit procedures recommended by the Department of Finance, State of California, as detailed in the Department's most recent publication entitled Standards and Procedures for Audits of California K-12 Local Educational Agencies (Audit Guide). The Auditor shall provide the State Controller access to audit working papers to permit the Controller to complete a review upon request pursuant to Education Code Section 14504.

ARTICLE 6. **FORM AND CONTENTS OF REPORT**: The form and contents of the audit report shall be in conformity, to the extent practicable, with such form and content as may be prescribed by the State Controller under Section 41020 of the Education Code, GASB 34, GASB 45 and any other applicable GASB requirement on or after effective July 1, 2008.

ARTICLE 7. **EXTRA WORK AND SERVICES**: In the event that circumstances disclosed by the audit indicate that more detailed verification is required in addition to that which would be sufficient under ordinary circumstances, the Auditor shall at once notify the District in writing of the fact, together with a written estimate of the additional work and services required and the estimated cost thereof. In the event the District authorizes and approves the performance of such extra work and services, it shall so notify the Auditor in writing. No claims of the Auditor(s) for extra work or services shall be allowed or

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paid without such written consent and approval of the District first having been so obtained before such extra work and services are entered upon or undertaken.

ARTICLE 8. **COMMENCEMENT OF WORK:** Work by the Auditors(s) under this contract shall commence **April 1, 2021**, or as soon thereafter as the District may deem practicable and feasible.

ARTICLE 9. **COMPLETION AND DELIVERY OF REPORT:** The audit report shall be completed and delivered to the District not later than **December 15** of the fiscal year being audited. If requested, The Auditor or a representative shall present the report at the appropriately scheduled Governing Board Meeting. The Auditor will furnish the school district bound copies of the audit in sufficient number for distribution to each member of the governing board plus 5 copies and 1 unbound copy and a CD or other electronic media format to the District's Business Manager. Additionally, auditor shall mail one copy to each of the following: County Superintendent of Schools, State Department of Education, State Department of Finance, County Clerk, and County Auditor and Controller.

ARTICLE 10. **THE AUDITOR'S FEES:** The District agrees to pay, and the Auditor(s) agree to accept for performance of all services rendered herein, exclusive of extra work and services, a fee in the sum of, not to exceed, \$_____ for fiscal year 2020, \$_____ for fiscal year 2021 and \$_____ for fiscal year 2022. It is understood and agreed that said fee is maximum fee and is subject to corresponding reduction in the event that the actual cost of making the audit proves to be less than is now estimated at the time of entering into this contract. The cost estimates, which include a reasonable profit and constitute the basis upon which the maximum fee has been determined, are hereby fixed and set forth as follows:

Classification	Per Diem Rate	Estimated No. of Days	Amount

Total Maximum Amount \$ _____

The cost is broken down as follows:

	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
Total Audit costs:			
Total Travel and Lodging:			
Total Costs:			

Extra work and services duly ordered and approved as herein above provided and duly performed shall be computed and paid for at the per diem rate set forth above.

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ARTICLE 11. **PAYMENT:** Payment of ninety percent of the fee including extra work and services shall be net 30 upon delivery and acceptance of completed report. The Auditor shall furnish the District on demand an itemized statement of the audit costs. The final ten percent of the value of work done under this contract shall be made net 30 after certification by the State Controller that the audit report conforms to the reporting provisions of the Audit Guide. Provision is hereby made to withhold fifty percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report by the same firm or individual failed to be certified as conforming to reporting requirements of the State Controller's Audit Guide.

ARTICLE 12. **TERMINATION:** The District hereby reserves the right to terminate this contract at any time. In the event of such termination the Auditor shall be paid the reasonable value of all services rendered up to the date of such termination as may be determined by the District, and the Auditor hereby expressly waive any and all claims for damages or compensation arising under this contract, except as set forth herein, in the event of such termination. Additionally, this contract shall become null and void if the audit firm or individual is declared ineligible to perform LEA audit pursuant to Education Code Section 41020.5.

ARTICLE 13. **ASSOCIATES:** The Auditor shall have the option, with the written consent of the District, to associate with them and at their expense accountants or other qualified persons to render services in connection with the work, and to delegate to them such duties as they may delegate without relieving themselves from administrative or other responsibility under this contract.

ARTICLE 14. **SUCCESSORS AND ASSIGNS:** All terms, conditions, and provisions hereof shall inure to and shall bind the parties hereto, their, and each of their respective heirs, executors, administrators, and successors, and assigns.

Except as provided above, the Auditor shall not sublet, assign, or transfer their interest in this contract without the written consent of the District.

ARTICLE 15. **INSURANCE:** The District requires its consultant provide evidence of coverage for Professional Liability Insurance of at least \$2,000,000, to be paid by the audit firm. In addition the audit firm must also provide certificates demonstrating \$1 million minimum each of comprehensive liability, automobile liability and workers compensation insurance coverage.

ARTICLE 16. **FINGERPRINTING AND CRIMINAL BACKGROUND INVESTIGATIONS:** If applicable, the audit firm may be required to certify, including fingerprinting, that its employees and subconsultants do not have direct contact with District students during the performance of the Agreement in compliance with Educational Code 45125.1 and 45125.2. All costs associated with this process are the responsibility of the audit firm.

ARTICLE 17. **INSTRUCTIONS TO PROCEED:** The Auditor is not to proceed with performance of any services under this contract without first securing written authorization from the District to do so.

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IN WITNESS WHEREOF, we have hereunto set our hands the day and year first above written.

AUDITOR(S)

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

BY _____

BY _____

BY _____

Theresa King, Business Manager

Date _____

Date _____

Approved by the Governing Board on _____.

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PROPOSAL FORM

TO: CUYAMA JOINT UNIFIED SCHOOL DISTRICT, herein called the "District":

Pursuant to and in compliance with your Notice of Request for Proposals and the other documents relating thereto, the undersigned firm having familiarized him/her self with the terms of the Agreement, the Plans and Specifications and other Contract Documents, hereby proposes and agrees to perform, within the time stipulated, the Contract, including all of its component parts, and everything required to be performed, all in strict conformity with the plans and specifications and other Contract Documents.

1. It is understood that the District reserves the right to reject this Proposal in whole or in part; to waive informalities in the proposals or in the bidding, and that this proposal shall remain open and not be withdrawn for a period of sixty (30) days from the date prescribed for the opening of this Proposal.
2. It is understood that the successful firm will be required to deliver *ALL ITEMS AS SO STIPULATED IN THE TERMS AND CONDITIONS OF THEIR PROPOSAL DOCUMENT AND WITHIN THE DELIVERY TIME STATED.*
3. It is understood and agreed that if written notice of the acceptance of this proposal is mailed, telegraphed or delivered to the undersigned, within thirty (30) days after the opening of the proposal, or at any time thereafter before this proposal is withdrawn; the undersigned agrees that he/she will execute and deliver to the District a contract in the form attached hereto in accordance with the proposal as accepted, all with five (5) days after receipt of notification of award, and that performance of the contract shall be commenced immediately by the undersigned firm, upon due execution and delivery to the District of the contract; and shall be completed by the Contractor in the time specified in Article 10 of the Agreement of said Contract Documents.
4. Notice of acceptance or requests for additional information should be addressed to the undersigned at the address stated below.

Company: _____

Address: _____

Telephone: _____

Fax No: _____

TIN: _____

Business License No.: _____

By: _____

Date: _____

(Signature(s))

(Signature(s))

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SPECIFICATIONS

GENERAL REQUIREMENTS

Educational Code, Section 84040, requires that K-12 School Districts provide for an annual audit of the books and accounts of the district and all funds of the district, including student body, cafeteria funds and accounts and other funds under the control or jurisdiction of the Cuyama Joint Unified School District.

ANNUAL AUDIT OF DISTRICT FUNDS

The annual audit proposed herein shall be made in accordance with generally accepted auditing standards and shall include reporting requirements and audit procedures required by:

The Standards and Procedures for Audits of California K-12 Local Education Agencies published by the California State Contracts.

The district auditor shall consider provisions of the Standards and Procedures for Audits of California K-12 Local Education Agencies and other such publications relating to K-12 accounting procedures in effect during the period under audit. The scope of the annual audit shall not be limited to that provided in the aforementioned publications in the event that in the opinion of the auditor's particular circumstances warrant extension thereof.

The annual audits shall include all funds of the district for the fiscal years ending June 30, 2021, 2022 and 2023.

At the conclusion of the annual audit, the district auditor is required to provide the following in a published report:

The basic content of each audit report shall include all components as required by the State Controllers office, GASB 34 and any other applicable GASB requirements effective on or after July 1, 2005.

REPORT COMPONENTS

The report of each audit performed pursuant to Education Code Section 41020 shall be as follows, except that the sub elements of (d) may be in any order among themselves:

- a. Introductory Section
 - 1) Table of Contents for the audit report
 - 2) Other information as deemed appropriate by the auditee
- b. Financial Section
 - 1) Independent Auditor's Report
 - 2) Management's Discussion and Analysis
 - 3) Basic Financial Statements
 - 4) Notes to the Basic Financial Statements
- c. Required Supplementary Information

Schedule of budgetary comparison data for the General Fund and any major special revenue funds that have legally adopted budgets disclosing excesses of expenditures over appropriations, if any, in individual funds presented in the budgetary comparison.

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d. Supplementary Information

- 1) Schedule of Average Daily Attendance
- 2) Schedule of Instructional Time
- 3) Schedule of Financial Trends and Analysis
- 4) Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
- 5) Optionally, Combining Statement and Individual Fund Statement and Schedules
- 6) If required as set forth in the edition of OMB Circular A-133 applicable to the year being audited, Schedule of Expenditures of Federal Awards
- 7) Notes to Supplementary Information, if required

e. Other Independent Auditor's Reports

- 1) Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
- 2) Report on State Compliance
- 3) If required as set forth in the edition of OMB Circular A-133 applicable to the year being audited, Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133

f. Findings and Recommendations

- 1) Schedule of Findings and Questioned Costs
- 2) Schedule of Prior Audit Findings

The district auditor shall agree to complete the audit, present the report at the appropriately scheduled Governing Board meeting and cause copies of the completed report to be filed on or before:

December 15, 2021 for fiscal year 2020-2021

December 15, 2022 for fiscal year 2021-2022

December 15, 2023 for fiscal year 2022-2023

With the State Department of Finance and the Federal Bureau of the Census. Additionally, the auditor shall file with the Cuyama Joint Unified School District 8 copies of the audit report on or before:

December 15, 2021 for fiscal year 2020-2021

December 15, 2022 for fiscal year 2021-2022

December 15, 2023 for fiscal year 2022-2023

Working papers shall be retained by the district auditor for a period of three years after issuance of the audit report, unless otherwise specified in writing by the district. Such working papers shall be available for review and audit by the district, representatives of the federal and/or State governments, and other individuals designated by the district.

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EVALUATION QUESTIONS

It is imperative that all prospective firms pay particular attention to the following instructions for responding to evaluation questions. The questions ensure uniform comparison of auditors. Failure to respond or comply with the following requirements may disqualify prospective bidder.

Respond to all questions as they relate to the audit proposed for Cuyama Joint Unified School District on your own paper titled RESPONSES TO EVALUATION QUESTIONS.

1. **FIRM**

- 1.1 Describe the organization and size of the audit firm.
- 1.2 Indicate whether the firm is a local, regional, or national operation.
- 1.3 Identify the location of the office that will be conducting the work.
- 1.4 Describe the range of professional services performed by the local office.
- 1.5 When was the last peer review completed?
- 1.6 Attach a copy of the most recent (must be within three years of this date) Quality Control Review Report Finding.

2. **PERSONNEL**

- 2.1 Provide the names and classification of personnel who will be assigned to the audit.
- 2.2 Describe the audit experience of the assigned staff, including the partner in charge of the audit engagement; also include the level of personnel assigned.
- 2.3 Describe recent K-12 district auditing experience of those staff assigned to this audit.

3. **OTHER AUDITS**

- 3.1 List other audits performed in the educational area by the firm. List only those audits conducted by the office that will be assigned by this engagement.
- 3.2 List other governmental audits performed by the firm. List only those audits performed by the assigned office.

4. **COMPUTER AUDITS**

- 4.1 Describe the experience in performing audits of on-line data base computerized financial systems. Specifically, describe the experience in this area of those staff members who will be assigned to the audit.

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AUDIT REFERENCES

Firms must be able to present evidence of satisfactory experience in providing audit services. List references for educational or governmental entities, that can be contacted for an assessment of past client satisfaction. Note how long each reference has been using your firm's auditing services.

NAME OF ENTITY: _____
CONTACT PERSON: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____
PHONE NO.: _____ FAX NO.: _____
NUMBER OF YEARS USING YOUR FIRM'S SERVICES: _____

NAME OF ENTITY: _____
CONTACT PERSON: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____
PHONE NO.: _____ FAX NO.: _____
NUMBER OF YEARS USING YOUR FIRM'S SERVICES: _____

NAME OF ENTITY: _____
CONTACT PERSON: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____
PHONE NO.: _____ FAX NO.: _____
NUMBER OF YEARS USING YOUR FIRM'S SERVICES: _____

NAME OF ENTITY: _____
CONTACT PERSON: _____
ADDRESS: _____
CITY: _____ STATE: _____ ZIP: _____
PHONE NO.: _____ FAX NO.: _____
NUMBER OF YEARS USING YOUR FIRM'S SERVICES: _____

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AUDITOR'S FEES

Firms that respond to the Request for Proposal shall state the maximum annual cost for the audit (excluding travel and lodging):

\$ _____ For audit of fiscal year 2020-2021
\$ _____ For audit of fiscal year 2021-2022
\$ _____ For audit of fiscal year 2022-2023

Said fee is a maximum fee and is subject to corresponding reduction in the event that the actual cost of making the audit proves to be less than is now estimated at the time of submitting the proposal. The hourly rates, which include a reasonable profit and constitute the basis upon which the maximum fee has been determined, are hereby fixed and set forth as follows:

	Hourly Rate 2020-2021	Hourly Rate 2021-2022	Hourly Rate 2022-2023
Classification			
Partners	\$ _____	\$ _____	\$ _____
Managers	\$ _____	\$ _____	\$ _____
Senior Auditors	\$ _____	\$ _____	\$ _____
Staff Auditors	\$ _____	\$ _____	\$ _____
Assistant Auditors	\$ _____	\$ _____	\$ _____

Estimated total travel and lodging costs with the audit are as follows:

\$ _____ For audit of fiscal year 2020-2021
\$ _____ For audit of fiscal year 2021-2022
\$ _____ For audit of fiscal year 2022-2023

Throughout the year, the District requires additional services from the accounting/audit firm such as having auditors accessible to the District by providing telephone and written services for such purposes as answering accounting questions of unusual nature, answering state or federal agencies who might question some areas or comments contained in the audit report, and similar problems. These services shall be provided at no additional fee during the tenure of the contract.

In the event that circumstances disclosed by the auditor indicate that more detailed verification is required in addition to that which would be sufficient under ordinary circumstances, the auditor agrees to notify the District in writing of all facts relative to extraordinary circumstances, together with a written estimate of the additional cost of work and services thereof. No claims of the auditor for extra work or services shall be allowed or paid without such written consent and approval of the District first having been so obtained before such extra work and services reentered upon or undertaken.

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PROPOSAL CONTENT

A complete proposal shall include all of the following documents (organized in listed order):

- a. Completed **Proposal Form**.
- b. Completed **Responses to Evaluation Questions**.
- c. Completed **Audit References** form.
- d. Description of services to be provided, including, but not limited to the following:
 - Period for which financial records to be examined.
 - Purpose of examination
 - Scope of examination, including control and review of compliance with state and federal regulatory provisions, as applicable.
 - Verification of prior year balances.
 - Reference audit standards to be used.
 - Provisions that the auditor will issue a management letter which points out areas of material weaknesses in internal control system; makes comments on areas of possible improvements in systems, procedures and management practices of the District; and identifies areas of possible violations of financial and accounting related regulatory provisions.
 - Statement of auditor's responsibility for detection of fraud.
- e. Completed **Auditor's Fees** form.

To be an acceptable proposal, all of the above documents **must be** included in the submittal.

EVALUATION OF PROPOSAL

Responses to the Request for Proposal should clearly state audit procedures to be followed and services to be performed. The following evaluation procedures and selection criteria will be used to determine which firm will be awarded a contract:

Evaluation Procedures

1. All proposals will be reviewed to determine which meet the requirements specified in this request for proposal.
2. All proposals meeting the requirements will then be evaluated according to identified selection criteria.

Selection Criteria

The following criteria will be used to evaluate the proposals:

1. Appropriateness and adequacy of proposed procedures.
2. Necessity of proposed procedures.
3. Reasonableness of time estimates.
4. Appropriateness of assigned staff.
5. Timeliness of expected completion dates.
6. Technical and related experience of the firm.
7. Qualifications of staff.
8. Size and structure of firm, considering the scope of the audit.
9. Description of the products to be provided.
10. Information from audit references.
11. Cost of work to be performed.

This Request for Proposal shall not be construed to create an obligation on the part of the District to enter into a contract with any accounting/audit firm. This request is an information solicitation of proposals only.

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It is not intended nor is it to be construed as the engaging in formal competitive bidding pursuant to any statute, ordinance, policy, or regulation. The District reserves the right to reject any or all proposals received in response to the Request for Proposal or to negotiate separately with any auditor when it is in the best interest of the District to do so.

The District is not responsible for payment of costs incurred in the preparation of the requested proposals or any other ancillary expense.