

**AMADOR COUNTY UNIFIED SCHOOL DISTRICT**  
217 REX AVENUE  
**JACKSON, CA 95642**

Request for Proposal

**AUDITING SERVICES**



## **REQUEST FOR PROPOSAL AUDITING SERVICES**

Notice is hereby given that the Amador County Unified School District, hereinafter referred to as the "District", pursuant to Education Code Section 41020, et seq., invites proposals for furnishing auditing services for the 2016-17 annual Financial Audit as specified in the Standards and Procedures for Audits of California K-12 Local Educational Agencies by the State Controller of the State of California, and such other publications on school district audit procedures as have been or shall be issued during the period of this contract. The audit must be performed in accordance with generally accepted auditing standards for financial and compliance audits, as promulgated by the U.S. General Accounting Office (GAO) in Standards for Audit of Governmental Organizations, Programs, Activities, and Functions and the standards issued by the Office of the State Controller. In addition, the audit shall be in accordance with the requirements established by Single Audit Act of 1984 (P.L. 98-502).

Proposals must be received by the Amador County Unified School District by 4:00 P.M., Friday, October 28, 2016, and shall be in a sealed envelope clearly marked "Audit Proposal" addressed to:

Tim Zearley  
Assistant Superintendent, Business Services  
Amador County Unified School District  
217 Rex Avenue  
Jackson, CA 95642

The District reserves the right to reject any or all proposals or to waive any irregularities therein. No proposal may be withdrawn for a period of sixty (60) days after the date set for the opening of bids.

Proposal may be obtained on our District's website at [www.amadorcoe.org](http://www.amadorcoe.org)

**AMADOR COUNTY UNIFIED SCHOOL DISTRICT  
Business Services**

**REQUEST FOR PROPOSAL  
ANNUAL AUDIT**

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**AMADOR COUNTY UNIFIED SCHOOL DISTRICT**  
**Business Services**

**REQUEST FOR PROPOSAL**  
**ANNUAL AUDIT**

A. Proposal Guidelines

1. Request for Proposal

The Amador County Unified School District request sealed proposals for performances of the audits for the fiscal years ending June 30, 2017, June 30, 2018, and June 30, 2019.

This Request for Proposal (RFP), the evaluation of responses, and the award of any resultant contract shall be made in conformance with current competitive selection procedures as they relate to the procurement of professional services by the District. A proposal shall be an irrevocable offer for sixty (60) days following the scheduled date for contract award, until accepted or rejected.

2. Scope of Audit

Education Code §41020 requires that school districts shall provide for an audit of the books and accounts of the district and the audit shall include all funds of the district, including student body, cafeteria funds, and any other funds under the control or jurisdiction of the district.

The AUDIT shall be made in accordance with generally accepted auditing principles and shall include, to the extent applicable, the audit procedures required by the State Controller's Office of the State of California as detailed in the Controller's publication, "Standards and Procedures for Audits of California K-12 Local Educational Agencies," and such other publications on school district audit procedures of said Department as have been or shall be issued during the period of this contract. The scope of the audit shall not be limited to that provided in the aforementioned publications in the event that in the opinion of the party of the second part particular circumstances warrant extension thereof. The AUDIT shall include all funds of the district including, but not limited to General Fund, Special Revenue Fund, Debt Service Fund, Capital Projects Fund, Internal Service Fund, Expendable Trust Fund, Cafeteria Fund, Student Body Accounts, and Long-Term Debt Accounts. A copy of this agreement setting forth the elements of the audit is included with this request for information.

3. Proposal Due Date

Sealed proposals shall be submitted to the District Business Office ***on or before October 28, 2016 at 4:00 PM.***

## Proposal Guidelines - Continued

### 4. Rejection of Proposals

The Board of Trustees reserves the right to reject any and all proposals, or any or all items of any proposal, or waive any irregularities of any proposal.

### 5. Award of Contract

No contract awarded under this Proposal shall be assigned except with approval of the Board of Trustees. Any attempted assignment in violation of this provision shall be voidable at the option of the Board.

### 6. Mandatory Documents

This RFP requires the mandatory completion of the following enclosed documents:

- a. PROPOSAL FORM (Page 7)
- b. STATEMENT OF QUALIFICATIONS (Pages 8-10)

### 7. Statement of Qualifications

Accounting firms submitting proposals may furnish other information in addition to the required "Statement of Qualifications" form attached to this proposal. The Amador County Unified School District is interested in securing the services of an auditing firm which has demonstrated high level auditing experience in California school districts, in order to provide a comprehensive and detailed audit of the district's accounts and records. Selection will be made based on an evaluation of the entire information supplied State of Qualifications, and not solely on the basis of lowest price.

### 8. Other General Requirements

OTHER GENERAL REQUIREMENTS are included in this RFP and should be renewed for compliance by the bidders (Pages 11-13). The bidder's proposal shall indicate affirmative compliance of the General Requirements or shall indicate where compliance is not possible.

## Proposal Guidelines – Continued

### 9. Audit Operations Environment

The operations environment for this audit includes:

- a. The District is located at 217 Rex Avenue, Jackson, CA 95642.
- b. The employment of approximately 626 personnel, including substitutes, in its operations, with an estimated 626 W-2's issued in January 2016.
- c. The enrollment of approximately 4,000 students in eleven (11) school sites, including six (6) elementary schools, two (2) intermediate schools, two (2) high schools, a continuation high school and an independent study program.
- d. A District General Fund budget of approximately \$35 million and a total of \$37.5 million in all funds.

### 10. Audit Agreement

Included in this RFP is the proposed Audit Agreement to be executed between the District and the successful bidder (Pages 14-18).

**AMADOR COUNTY UNIFIED SCHOOL DISTRICT**

**B. PROPOSAL FORM (MANDATORY)**

Submitted herewith is our proposal to perform the annual audit for the Amador County Unified School District as outlined in the RFP.

We propose to conduct the audit and submit the audit report in compliance with the instructions prepared by the Audits Division, State Controller’s Office, State of California, in their publication, “Standards & Procedures for Audits of California K-12 Local Educational Agencies.” Following is a list of personnel by classification who will be assigned to this audit, indicating the estimated number of hours and rate per hour.

<b>Classification</b>	<b>Hour</b>	<b>Rate</b>
Firm Partner		
Managing Accountant		
Supervising Accountant		
Supervising Accountant		
Senior Account		
Junior Account		

The undersigned agrees to perform the audit specified at a total cost not to exceed \$\_\_\_\_\_, for 2016-17, \$\_\_\_\_\_, for 2017-18, and \$\_\_\_\_\_, for 2018-19 including all costs of conducting the audit, including fifteen (15) copies of the Audit Report for the District, and including copies of the Audit Report to be filed with the County Office and State Departments.

The audit will be performed in accordance with the requirements outlined in the “PROPOSAL GUIDELINES,” and will be performed by the personnel identified in the “Statement of Qualifications.” The firm will enter into an agreement with the District in the form submitted with this Request for Proposal.

\_\_\_\_\_  
Name of Accounting Firm

\_\_\_\_\_  
By

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**AMADOR COUNTY UNIFIED SCHOOL DISTRICT**

**D. STATEMENT OF QUALIFICATIONS (MANDATORY)**

1. Name of Firm: \_\_\_\_\_

2. Address: \_\_\_\_\_  
\_\_\_\_\_

3. Telephone No.: \_\_\_\_\_

FAX No.: \_\_\_\_\_

4. Information on the size and organizational structure of the firm:

5. Name of Partner who will have primary responsibility for the audit:  
\_\_\_\_\_

6. Names of Personnel, with their classifications, who will be assigned to the audit:

<u>Name</u>	<u>Classification</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

7. Resumes of the staff members to be assigned to the engagement. The resumes should indicate:

a. Position in firm

b. Years of experience

Statement of Qualifications – Continued

- c. Experience in the area of school district and governmental auditing
  - d. Education
8. List of California school district audits the firm has performed within the last 3 years, or is under contract to perform (indicate those audits performed by the local office and fiscal year(s) audited).
  9. List other governmental agency audits performed by the firm or now under contract to perform (indicate those audits performed by the local office and fiscal years audited).
  10. Indicate the experience of the firm’s staff members who will be assigned to this audit in the areas of California school district audits or governmental agency audits.
  11. A statement of the firm’s understanding of the work to be performed.
  12. Statement, in general, of the audit approach to be applied.
  13. Statement, in general, of the level and nature of support that will be required of the District by the auditor.
  14. Indicate the percentage of the audit work the firm expects to accomplish in each month:

<u>Month</u>	<u>Percent of Work to be Done</u>
May	_____
June	_____
July	_____
August	_____
September	_____
October	_____
November	_____
	<u>100%</u>

Statement of Qualifications – Continued

15. Statement of Compliance with Other General Requirements (Pages 11-13).

Yes \_\_\_\_\_ No \_\_\_\_\_ (If No, specify items of non-compliance).

16. Copy of Financial Statements for auditor firm for most recent fiscal year.

17. Additional comments regarding the firm's qualifications:

\_\_\_\_\_  
Name of Accounting Firm

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**AMADOR COUNTY UNIFIED SCHOOL DISTRICT**  
**Business Services**

**REQUEST FOR PROPOSAL**  
**ANNUAL AUDIT**

E. Other General Requirements

EQUAL OPPORTUNITY

The Bidder must be an Equal Opportunity Employer and shall certify that he is in compliance with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable Federal and State laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.

NEWS RELEASE

News releases pertaining to the award resulting from this Request for Proposal (RFP) shall not be made without prior written approval of the Assistant Superintendent, Business Services.

ERRORS AND OMISSIONS

If a bidder discovers any ambiguity, conflict, discrepancy, omission, or other error in the RFP, he shall immediately notify the District of such error in writing and request clarification or modification of the document. Modifications will be made by addenda. Such clarification shall be given by written notice to all parties who have been furnished an RFP for bidding purposes, without divulging the source of the request for same. Insofar as practicable, the District will give such notices to other interested parties, but the District shall not be responsible therefore.

If a bidder fails to notify the District prior to the date fixed for submission of bids of an error in the RFP known to him, or an error that reasonably should have been known to him, he shall bid at his own risk; and if he is awarded the contract, he shall not be entitled to additional compensation or time by reason of the error or its later correction.

The bidder should carefully examine the entire RFP and early addenda thereto, and all related materials and data referenced in the RFP or otherwise available to him, and should become fully aware of the nature and location of the work, the quantities of the work, and the conditions to be encountered in performing the work.

## Other General Requirements – Continued

### CONTACTS FOR INFORMATION

Bidders may contact the Assistant Superintendent, Business Services, for visits to the District for purposes of familiarization and evaluation of the current processes or to obtain any additional information needed. Visits shall be made by appointment only during normal business hours. Visits will be permitted to the extent that they do not unduly interfere with the conduct of business.

Oral communications by departmental officers and employees concerning the RFP shall not be binding on the District and shall in no way excuse the bidder of his obligations as set forth in this RFP.

### BIDDER AGREEMENT

In compliance with this Request for Proposal, the bidder will propose and agree to furnish all labor, materials, transportation, and services for the work described and specifications and for the items listed herein.

A bid is subject to acceptance at any time within sixty (60) days after opening of same, unless otherwise stipulated. Bids cannot be corrected, altered, signed or withdrawn after public opening.

### BID SIGNEE

If the bidder is an individual or an individual doing business under a firm name, the bid must, in addition to the firm name, be signed by the individual; if the bidder is a partnership, the bid should be signed with the partnership name by one of the partners; if a corporation, with the name of the corporation by an officer authorized to execute a bid on behalf of the corporation.

### BIDDER'S UNDERSTANDING

It is understood and agreed that the bidder has, by careful examination, satisfied himself as to the nature and location of the work, the character, quality and quantity of the materials to be encountered, the character of equipment and facilities needed preliminary to and during the prosecution of the work, and general and local conditions, and all other matters which can in any way affect the work under this contract. No verbal agreement or conversation with any officer, agent of employee of the District, either before or after the execution of this contract, shall affect or modify any of the terms or obligations herein contained.

### INTENT OF PLANS AND SPECIFICATIONS

All work that may be called for in the specifications shall be executed and furnished by the successful bidder and should any work or materials be required which is not denoted in the specifications or plans, either directly or indirectly but which is nevertheless necessary for the

### Other General Requirements – Continued

execution of the contract, the bidder is to understand the same to be implied and required, and shall perform all such work and furnish any such material as fully as if it were particularly delineated or described.

#### EXTRA WORK

No bill or claim for extra work or materials shall be allowed or paid unless the doing of such extra work or the furnishing of such extra materials shall have been authorized in writing by the District.

#### INDEMNITY

The bidder shall indemnify and hold harmless the District from and against all losses and all claims, demands, payments, suits, actions, recoveries and judgments or every nature and description brought or recovered by it, by reason of any act or omission, of the said bidder, his agents or employees, in the execution of the work or in consequences of any negligence or carelessness regarding the same.

The District shall have the right to make any changes that may be hereafter determined upon, in the nature or dimensions of the work, either before or after its commencement, and such changes shall in no way affect or void the obligations of this contract. If such changes make change in the cost of the work, an equitable adjustment shall be made by the District to cover said cost.

#### DISPOSITION OF PROPOSALS

All materials submitted in response to this RFP will become the property of the District, and will be returned only at the District's option, and at the bidder's expense. The original copy shall be retained for official files and will become a public record after the date and time for Final Bid submission as specified. However, confidential information submitted in support of the requirement will be returned upon request.

**AMADOR COUNTY UNIFIED SCHOOL DISTRICT**  
**Business Services**

F. Audit Agreement

THIS AGREEMENT made and entered into on \_\_\_\_\_ between the Amador County Unified School District of Amador County, State of California, party of the first part, and \_\_\_\_\_ Certified Public Accountants, party of the second part.

WITNESSETH

AUTHORITY

WHEREAS, by §41020, as amended, of the Education Code, providing in part that:

“Not later than the first day of May of each fiscal year each County Superintendent of schools shall provide for an audit of all funds under his jurisdiction and control and the governing board of each district shall either provide for an audit of the books and accounts of the District, including an audit of school district income and expenditures by source of funds or make arrangements with the County Superintendent of Schools having jurisdiction over the district to provide for such auditing. In the event the Governing Board of the school district has not provided for an audit of the books and accounts of the district by April 1<sup>st</sup>, the County Superintendent of Schools having jurisdiction over the district shall provide for the audit;”

FURTHER PROVIDING THAT:

“The audits shall be made by a certified public accountant or a public accountant licensed by the State Board of Accountancy.”

“The auditor’s report shall include (1) a statement that the audit was conducted pursuant to standards and procedures developed in accordance with Chapter 3 (commencing with §14500) of part 9 of Division 1 of Title 1 and (2) a summary of audit exceptions and management improvement recommendations.

COMPETENCE OF PARTIES

WHEREAS, it is the intention of the party of the first part, consisting of the duly elected members of the Board of Trustees of the aforesaid school district to comply with the provisions of §41020 of the Education Code and provide for an audit of the books and records of the District, and WHEREAS, the party of the second part are Certified Public Accountants duly authorized to practice and licensed as such by the State Board of Accountancy.

## CONSIDERATION

THEREFORE, for and in consideration of the mutual covenants, conditions and promises hereinafter contained, the party of the first part hereby employs the party of the second part, and the party of the second part hereby accepts employment to audit all books and accounts of said district (party for the first part) in the following manner and upon the following conditions:

### AUDIT PROCEDURE AND SCOPE

THE AUDIT shall be made in accordance with generally accepted auditing standards and shall include, to the extent applicable, the audit procedures required by the State Controller's Office of the State of California as detailed in the Department's publication, "Standards & Procedures for Audits of California K-12 Local Educational Agencies," and such other publications on school district audit procedures of said Department as have been or shall be issued during the period of this contract. The scope of audit shall not be limited to that provided in the aforementioned publications in the event that in the opinion of the party of the second part, particular circumstances warrant extension thereof. THE AUDIT shall include all funds of the District including, but not limited to, the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Cafeteria Fund, Student Body Funds, and Long-Term Debt Accounts. THE PERIOD to be audited shall be for the fiscal year beginning July 1, 2016, and ending June 30, 2017, July 1, 2017 and ending June 30, 2018, and July 1, 2018 and ending June 30, 2019.

IN CASES WHEREIN the party of the second part can and does place reliance upon the work of a state agency, another individual accountant or firm of public accountants or certified public accountants, he shall state in his report the extent of such reliance and shall name the agency, accountant or accountants upon whose work he relies. Nothing in this paragraph shall be construed to limit the responsibility of the part of the second party or to obligate him to accept or perform work which is not in compliance with the specifications of the engagement.

### FORM AND CONTENT OF REPORTS

FORM AND CONTENT of the audit reports shall be in conformity, to the extent practicable, with such form and content as may be prescribed by the State Controller's Office of the State of California under §41020 of the Education Code, and as detailed in the Department's publication titled, "Standards & Procedures for Audits of California K-12 Local Educational Agencies."

IN THE EVENT that circumstances disclosed by the audits indicate that more detailed verification is required in addition to that which would be sufficient under ordinary circumstances, it is agreed that such extended verification shall be completed at the "Estimated average cost per hour including out-of-pocket costs" as indicated under Compensation in this agreement, with the hours required agreed upon by both parties prior to commencing the additional verification.

IN THAT EVENT, the party of the second part agrees to provide all ascertainable facts relative to such circumstances, together with an estimate or estimates of the additional cost or costs of furnishing a more detailed verification. It is expressly understood that fees relating to such extensions of verification procedures are additional fees as the services relating thereto are not contemplated as being within the scope of services to be performed under this contract. In the event it is agreed not to employ extended procedures, then, and in that event, the audit report will be subject to qualification with respect to the circumstances involved.

#### BEGINNING WORK

THE PARTY OF THE SECOND PART shall commence work on this engagement as soon as practicable after the execution of this contract.

#### RENDERING THE REPORTS

THE AUDIT shall be completed, and the audit reports shall be delivered in the manner and to the parties hereinafter set forth, not later than the third Friday of November, 2017. A preliminary draft report will be available for review no later than the first Friday of November, 2017. Audit progress reports will be provided as requested by the District.

#### COMPENSATION

SAID AUDITING SERVICES agreed to be done and performed by the party of the second part shall be performed by the said second party with the aid and assistance of such accountants and clerical employees as shall be employed and paid by the said party of the second part.

THE TOTAL AMOUNT which may be expended for the audit of the year ended June 30, 2017, 2018, and 2019 pursuant to this contract shall not exceed the sum of \$\_\_\_\_\_, \$\_\_\_\_\_, and \$\_\_\_\_\_, respectively.

(Estimated average cost per hour including out-of-pocket = \$\_\_\_\_\_). If at completion of the engagement the accumulated fees and expenses at the party of the second part's standard rates total less than \$\_\_\_\_\_, then this lesser total shall be the amount billed for auditing services.

IT IS FURTHER AGREED that the aforesaid fee shall be billed and paid for on a progressive basis, as follows:

- (a) On the last day of the first month after starting the audit, a billing will be made of 90% of hours worked.
- (b) On the last day of each succeeding month, such a billing will be made the last day of each succeeding month, such a billing will be made of the hours worked,

the total of (a) and (b) not to exceed 90% of the above outside commitment of \$\_\_\_\_\_per year. The final billing shall be deferred until the said audit report shall have been delivered by the party of the second part accepted by the party of the first part, and by the State Controller's Office.

IT IS FURTHER AGREED that the aforesaid total sum of \$\_\_\_\_\_shall include any consultations on the audit report or reports, or any revisions thereof of the furnishing of any additional data in connection therewith, as may be required by the State Controller's Office of the State of California.

IT IS FURTHER AGREED that the party of the second part shall, upon the request of the party of the first part, assist the party of the first part in making estimates of the audit costs for budget purposes, and upon the completion of the audit, render a statement in full of time and expense charges to the party of the first part.

#### FILING OF REPORTS

COPIES OF THE REPORT ON EXAMINATION herein required to be made shall be prepared and substantially bound by the party of the second part for filing with each of the following offices and departments:

1. County Superintendent of Schools
2. State Controller – Audits Division
3. Department of Education – Bureau of Apportionment and Reports
4. County Office of Education – Superintendent
5. Board of Trustees (10 copies)
6. One unbound copy

IN WITNESS WHEREOF, said parties to this agreement have executed these presents, and hereunto set their hands all on the day and year herein first above written.

AMADOR COUNTY UNIFIED SCHOOL DISTRICT

Date: \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

PARTY OF THE SECOND PART

Date: \_\_\_\_\_

Name of Accounting Firm: \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_