

Request for Proposals Memorandum

To: Prospective Bidders
From: Dr. Josh Isaacson, Superintendent
Date: 4/14/2022
Re: **Annual Audit Services**

De Soto #73 School District is requesting competitive proposals from vendors for Annual Audit Services. The proposed Agreement calls for an initial one-year award period, with two optional one-year renewals. Enclosed is a Request for Proposal (RFP), responsive Proposal will comply with all federal, state and local regulations. Information regarding the services to be provided, information which must be submitted as part of the Proposal, and related details are included in the accompanying RFP.

Proposals will be accepted no later than 9:00 a.m., Monday, May 9, 2022. No late submittals will be accepted. The Board of Education reserves the right to accept or reject any or all Proposals, to waive any irregularities, and to accept the Proposal that is in the best interest of the District. The award for the **Annual Audit Services** will be considered by the Board at its regular meeting in April.

Questions may be directed to Dr. Josh Isaacson, Superintendent, via phone at (636) 586-1000 or via email at isaacson.josh@desoto.k12.mo.us

Proposal bid packet and specifications may be obtained by accessing the District Website at www.desoto.k12.mo.us/administration/request_for_bids

Interested firms are to submit two (2) copies of their response to the RFP. Proposals shall be delivered in sealed envelopes clearly marked as indicated below.

De Soto #73 School District
Attn: Dr. Josh Isaacson
610 Vineland School Road
De Soto, MO 63020
RE: **Annual Audit Services**

Important Dates

PRE BID MEETING/SITE VISIT.....N/A
RETURN DATE and TIME..... **Monday, May 9, 2022, prior to 9:00 a.m.** local time
BID OPENING DATE and TIME **Monday, May 9, 2022, at 9:30 a.m.** at the Central Office, 610 Vineland School Road, De Soto, MO 63020
All proposals submitted with RFP **Bid Form** must be delivered to the Superintendent Office **before 9:00 a.m. on Monday, May 9, 2022.** to be considered for evaluation. Proposals received after this time may not be accepted and may be returned to the vendor unopened.

**De Soto #73 School District
REQUEST FOR PROPOSAL**

Title: **Annual Audit Services**
Contact Person: Dr. Josh Isaacson
Email: isaacson.josh@desoto.k12.mo.us

Issue Date: 4/14/2022
Phone: (636) 586-1000

RETURN PROPOSAL NO LATER THAN: **Monday, May 9, 2022 at 9:00 a.m. CST**
RETURN PROPOSAL AND ADDENDA TO:

De Soto #73 School District
ATTN: Dr. Josh Isaacson
610 Vineland School Road
De Soto, MO 63020
RE: **Annual Audit Services**

Request for Proposal Specifications

Minimum Specifications:

The Board of Education of the De Soto #73 School District (hereafter “District”) will receive sealed Proposals from qualified certified public accounting firms for providing Annual Audit Services for the 2021-2022 fiscal school year with options to renew for the 2022-2023, and 2023-2024 school years.

The proposed Agreement calls for an initial one-year award period, with two optional one-year renewals. The books and accounts of the District will be audited by an independent certified public accountant in conformance with the prescribed standards and legal requirements. The Superintendent shall place before the Board the matter of the retaining of a certified public accountant. The auditor shall be selected by the Board. The audit shall be presented to the Board for examination.

In accordance with Board Policy 3420, the District annually publishes a statement of all receipts of school monies, when and from what source derived, and all expenditures and the account from which expenditures were made. This statement will also include the present indebtedness and the nature of such indebtedness as well as the rate of taxation for all purposes for the year. Such a statement will be attested by the president and secretary of the Board and forwarded to the State Board of Education. This financial statement will be published within 30 days after the Board approving the audited financial statements and no later than December 31, in a newspaper located within the District or generally circulated within the District. As a result the auditing firm must agree to have the audit completed prior to or by the November Board of Education meeting to provide the district time to submit the audit in accordance with board policy each year. The Annual Report will be distributed to all media outlets serving the District, and will be made available to all District patrons, and to each member of the General Assembly representing a legislative District that contains a portion of the School District.

SCOPE OF SERVICES

1. The annual audit will entail an audit of the District’s financial, transportation, attendance, food service, and federal and state program records.

2. The Company agrees to perform certain additional procedures/tests as set forth by the Missouri Department of Elementary and Secondary Education (DESE) including, but not limited to, the DESE selected statistics.
3. The Company agrees to assist in uploading any documents which may be required by State or Federal agencies.
4. The annual audit will review and test the system of administrative control over compliance with federal laws and regulations to the extent considered necessary by the auditor and as required by the most current version of the U.S. General Accounting Office's *Government Auditing Standards*.
5. The annual audit shall conform to all Missouri State Statutes, all requirements of the Department of Elementary and Secondary Education, the Single Audit Act of 1996, the provisions of OMB Circular A-133, and District Board Policy.
6. The annual audit will be conducted in conformance with financial reporting requirements promulgated by the Association of School Business Officials International (ASBOI), the Government Finance Officers Association (GFOA), and in accordance with generally accepted accounting standards as applicable.
7. The annual audit should go beyond the requirements of applicable statutes and regulations in an effort to provide all necessary information to the many persons and groups with legitimate interests in the financial affairs of the District.
8. The District uses the modified cash basis of accounting for all funds and accounts. The District follows the procedures outlined in the Missouri Financial Accounting Manual.
9. All audit reports must conform to the GASB reporting model.
10. The Company must disclose in its Proposal its approach to the annual audit in conformity with the Statement on Auditing Standards 122 as well as other Statements appropriate to the audit.
11. The Proposal should identify and describe any anticipated potential audit problems, the Company's approach to resolving these problems and any special assistance that will be requested from the District.
12. A presentation to the Board of Education by the Company may be required at the end of the audit upon request by the superintendent.
13. The Company will be required to provide bound copies and an electronic pdf version of the completed audit report.
14. Assistance is available from the Finance and Accounting Department staff in the following areas:
 - District staff can prepare confirmations and schedules/work papers, if the Company provides a list of its needs and desired format.
 - District staff is also available to pull documents from the list provided by the Company and to reproduce documents to a limited degree.
 - District staff will prepare financial statements and data used in the footnotes as requested.
15. Available office space is located in the same building as the Finance Department/records, and will be provided to the Company. The Company must supply its own equipment and supplies.
16. The District may request, from time to time, that additional services be performed in conjunction with the audit. It is understood that an agreed-upon procedure letter would be prepared outlining the work to be performed and the estimated cost.
17. Registration with Missouri Secretary of State: Contract Awards are contingent upon the Company providing the District, prior to the execution of the contract, a current Annual Registration Report from the Missouri Secretary of the State's Office, showing the company is in good standing to conduct business in Missouri.

GENERAL DISTRICT INFORMATION

1. The District has been audited by the firm of Daniel Jones and Associated since 2002.
2. The District maintains four major funds: General, Special Revenue, Capital Projects, and Debt Service.
3. The school district budget for the 2022-2023 school year is approximately \$31,942,640.00 in revenue.
4. The District's budgeted operating expenditures for FY22 totaled \$32,527,417 for all funds (including bond expenditures).
5. The District's budgeted operating revenue for FY22 totals \$31,436,948, including \$2,100,000 of Federal awards.
6. The District's current tax rate is \$4.3364, including \$0.8707 for the debt service levy.
7. The District's total enrollment is approximately 2,584.
8. The District issues approximately 5,000 payroll checks.
9. The District issues approximately 6,200 accounts payable checks each year.
10. The District uses Tyler school information systems financial software.
11. The modified cash basis of accounting has been and will be used for all funds and accounts.
12. Budgeted revenues and expenditures are incorporated into the general ledger systems and encumbrances are recorded in the accounting records as funds are committed.
13. The District maintains several bank accounts: general account, debt service account, self-insured medical account, accounts for payable and payroll accounts.

PROPOSAL EVALUATION CRITERIA

1. Each Proposal will be reviewed and rated. The areas will include, but not limited to:
 - a. Prior auditing experience
 - Auditing Missouri public school districts
 - Auditing local governments
 - Auditing entities of similar nature and size
 - Experience in performing single audits
 - b. Organization, size and structure of firm
 - c. Qualification of staff to be assigned to audit
 - Qualifications and make-up of audit team
 - Overall supervision to be exercised over audit team by the Company's management
 - d. The Company's understanding of the work
 - Audit coverage
 - Realistic time estimates of each program section
 - e. Cost of the audit
2. The District may conduct interviews with selected firms in connection with its evaluation of the Proposals.
3. The contract will be awarded to the Company whose offer conforming to the RFP is determined to be most advantageous to the District, price and other factors considered. The District reserves the right to act as sole undisputed judge of what is most advantageous to the District.

Request for Proposal Bid Form
(Please submit completed Bid Form with your proposal documents)

Name of Bidder:		
Address (Street):		
Address (City, State, Zip Code):		
Phone #:	Fax #:	Email Address:

The undersigned acknowledges the receipt of the follow Addenda:

Addendum No. _____ Date: _____ Addendum No. _____ Date: _____

Base Bid Price:

The undersigned bidder agrees to provide all products or perform services required as shown and indicated in the request for proposal specifications for the sum of:

All inclusive 2021-2022 fiscal school year cost \$ _____
All inclusive 2022-2023 fiscal school year cost \$ _____
All inclusive 2023-2024 fiscal school year cost \$ _____
All inclusive \$ _____ **total 3 year cost**

\$ _____ **Dollars**

Amounts shall be shown in both words and figures. In case of discrepancy, the amount shown in words will govern for the three year all inclusive term.

The Proposer hereby declares understanding, agreement and certification of compliance to provide the items and/or services, at the prices quoted, in accordance with all terms and conditions, requirements and specifications of the original Request for Proposal (RFP) and as modified by any addenda thereto. The De Soto #73 School District and the Board of Education would like to thank Bidders for their responses. Please complete the bid form, note any necessary modifications and submit.

 Authorized Signature

 Printed Name

 Date

On a separate sheet, provide the résumés of personnel who would be committed to this engagement as well as any other information listed in the evaluation criteria of importance for the district to consider in the selection process. The Company should indicate whether each such person is licensed to practice as a certified public accountant in Missouri. The Company should also provide information on the governmental auditing experience of each person, including information on relevant continuing professional education for the past three years and membership in professional organizations relevant to the performance of this audit. Please note that the Manager and Supervisor should be committed to the engagement for its duration, including option years, subject to normal promotion and attrition.

GENERAL CONDITIONS

ALL INTERESTED PARTIES SUBMITTING A PROPOSAL IN RESPONSE TO THIS REQUEST FOR PROPOSALS SHALL BE EXPECTED TO OBSERVE THE CONDITIONS AND REQUIREMENTS SET FORTH IN THESE GENERAL CONDITIONS. SUCH CONDITIONS AND REQUIREMENTS SHALL FORM AN INTEGRAL PART OF THE CONTRACT TO BE AWARDED BY THE DISTRICT. THE OWNER RESERVES THE RIGHT TO REJECT ANY OR ALL BIDS AND TO WAIVE ANY TECHNICALITIES THEREIN.

Proposals, prices, terms and conditions shall remain firm for a period of ninety (90) days from the due date for Proposals or until the time when the District takes official action on the Proposals.

The District reserves the right to modify the specifications prior to the Proposal submission deadline and will endeavor to notify all potential Companies that have received a copy of the specifications, but failure to notify shall impose no obligation or liability on the District.

Due regard will be given for the protection of proprietary information contained in all Proposals received. However, vendors should be aware that all materials associated with the procurement are subject to the terms of the Freedom of Information Act (FOIA) and all rules, regulations and interpretations resulting there from. Proposals containing data that the Company does not want used or disclosed for any purpose other than evaluation of the Proposal may be restricted, provided the Company marks the cover sheet of the Proposal with the following legend: **“Technical data contained on pages _____ and _____ in this Proposal furnished in connection with the Request for Proposals of the De Soto #73 School District shall not be used or disclosed except for evaluation purposes, provided that, if a Contract is awarded to this Company as a result of or in connection with the submission of this Proposal, De Soto #73 School District shall have the right to use or disclose technical data to substantiate the award of a Contract.”**

The above restriction does not limit the District’s rights to use or disclose without the Company’s permission any technical data obtained independently from another source. Proposals shall not contain any restrictive language different from the above legend. Proposals submitted with restrictive legends or statements which differ from the above will be treated under the terms of the above legend. The District assumes no liability for disclosure or use of unmarked technical data and may use or disclose the data for any purpose.

The Company shall not, under penalty of law and immediate disqualification of the Proposal, offer or give any gratuities, favors or anything of monetary value to an officer, employee, agent, or Board of Education member of the District for the purpose of influencing favorable disposition toward a submitted Proposal or for any reason while a Proposal is pending or during the evaluation process.

No Company shall engage in any activity or practice, by itself or with other Companies, the result of which may be to restrict or eliminate competition or otherwise restrain trade. Violation of this instruction will result in immediate rejection of the Company’s Proposal.

The District may accept one part, aspect or phase, or any combination thereof, of any Proposal unless the Company specifically qualifies its offer by stating that the Proposal must be taken as a whole.

The District may award a contract based upon the initial Proposals received without discussion of such Proposals. Accordingly, each initial Proposal should be submitted with the most favorable price and service standpoint.

To facilitate consideration of the Proposals, the District may, at its option, conduct interviews after receipt of the Proposal. If this is necessary, the Company will be contacted to arrange a time for an interview.

The District reserves the right to hold negotiations in an attempt to clarify and qualify terms of any Proposal. The District reserves the right to negotiate final contract terms with any Company, regardless of whether such Company was interviewed or submitted a best and final Proposal. The District may accept any Proposal as submitted whether or not negotiations have been conducted between the parties. Neither the commencement nor cessation of negotiations shall constitute rejection of the Proposal or a counteroffer on the part of the District.

The District reserves the right to withdraw the award to a successful Company within 30 days of the award if, in the opinion of the District, the successful Company is unable or unwilling to enter into a form of contract satisfactory to the District. The District shall be entitled to do so without any liability being incurred by the District to the Company.

In the event of a conflict between the Proposal and the RFP, the District shall resolve any inconsistency in favor of the RFP. Additionally, the District shall in good faith decide all inconsistencies and/or disputes pertaining to the RFP and the Proposal. The Company agrees to abide by the decisions of the District. Any ambiguity in the Proposal because of omission, error, lack of clarity or noncompliance by the Company with specifications, instructions and all conditions of bidding shall be construed in favor of the District.

All of the terms and conditions of this RFP are deemed to be accepted by the Company and incorporated into the Company's Proposal submission. The terms and conditions stated in this RFP and the successful Company's response to this RFP shall be incorporated into a final Agreement between the District and the successful Company. Any conflict in the wording between the final Agreement and the wording of the terms and conditions of this RFP and the response of the Company shall be resolved in favor of the District and shall be deemed to be incorporated into the final Agreement.

The successful Company must not at any time assign any portion of its contract with the District nor shall it assign the contract without the written permission of the District. The successful Company must not, at any time, change sub-consultants approved by the District without written permission of the District, other than as listed in the bid submission.

The District may terminate the Agreement immediately without further cost or liability in the event of the occurrence of any of the following: insolvency of successful Company; liquidation or dissolution of successful Company; the institution of any voluntary or involuntary bankruptcy proceeding by or against the successful Company; assignment by successful Company for the benefit of creditors; or the appointment of a receiver or trustee to manage the property of the successful Company.

In the event the Board of Education of the District fails to approve the appropriation of funds sufficient to provide for the District's obligations under the Agreement, or if the funds are not appropriated due to federal, state or local action, the District shall have the right to terminate the Agreement by providing written notice to the successful Company and the District will thereby be relieved from all further obligations under the Agreement.

The submission of a Proposal will be construed to mean that the Company is fully informed as to the extent and character of the supplies, materials, equipment, and service in complete compliance with the specifications.

Prices shall be net, including transportation and delivery charges, to the destination indicated in the Proposal. Title shall not pass until items have been delivered to the acceptance by the District.

In all specifications, the words “or equal” are understood to follow each item description. The decision of the District as to whether an alternative or substitution is in fact “equal” shall be final.

All interested Companies submitting a Proposal in response to this RFP shall be expected to observe the conditions and requirements set forth in the RFP. Such conditions and requirements shall form an integral part of the contract to be awarded by the District.

PROPOSALS:

- 1) All proposals must be submitted in writing and in accordance with instructions provided by the District.
- 2) Proposals received after the time stated in the notice to Interested Parties may not be considered. The Interested Party assumes the risk of any delay in the mail or in the handling of the mail by employees of the District. Whether sent by mail or by means of personal delivery, the Interested Party assumes responsibility for having his proposal deposited on time at the place specified.
- 3) General and special instructions, in connection with each item against which a proposal is submitted, must be given to constitute a proposal.
- 4) The submission of a proposal will be construed to mean that the Interested Party is fully informed as to the extent and character of the supplies, materials, equipment, and service in complete compliance with the specifications.
- 5) No charge will be allowed for federal, state or municipal sales and excise taxes because the District is exempt from such taxes. The proposal price shall be net and shall not include the amount of any such tax.
- 6) In all specifications, the words “or equal” are understood to follow each item description. The decision of the District as to whether an alternate or substitution is in fact “equal” shall be final.
- 7) Prices shall be net, including transportation and delivery charges, to the destination indicated in the proposal. Title shall not pass until items have been delivered to and accepted by the District.

PRODUCT OR SERVICES INCLUDED:

The interested party shall furnish all labor, materials and equipment necessary to perform the scope of work and any services under the Contract, with direction from the District.

PRICE ESCALATION CLAUSE:

No increase in overhead and/or profit to the Vendor will be allowed. At the time of request, the interested party must furnish written substantiation of increase by its supplier/manufacturer to the Purchase Officer. Such substantiation shall be in the form of invoices, receipts and/or other appropriate documentation showing costs in effect at the time of proposal versus cost in effect at the time of the request for price escalation. Any price increase must be substantiated to the satisfaction of the District and shall only be effective upon acceptance by the District in writing.

MATERIAL LISTED:

Each Interested Party shall submit, on attached sheets, the exact names of the various items on which it is submitting proposals. Items shall be clearly marked and fully describe any variations from that specified. While the District has used considerable efforts to ensure an accurate representation of information in this RFP document, the information contained herein is provided solely as a guideline for proposers. The information is not guaranteed or warranted to be accurate by the District, nor is it necessarily comprehensive or exhaustive. Nothing in this RFP document is intended to relieve proposers from forming their own opinions and conclusions in respect to the matters addressed in this RFP document.

INSURANCE:

The Vendor, at its sole cost and expense, shall obtain and maintain a General Commercial Liability Insurance policy, which includes coverage for contractual liability, products liability and completed operations and property damages. The interested party will also keep in force and effect throughout the Term workers' compensation insurance to the extent required by law.

INDEMNIFICATION AND HOLD HARMLESS:

The Vendor shall indemnify and hold harmless the District and its Board of Education, officers, employees, agents, representatives and volunteers from all suits, actions, losses, damages, claims, or liability of any character, type, or description, including but not limited to, all expenses of litigation, court costs, penalties, and attorney's fees whatsoever of any kind or nature, arising directly or indirectly from the negligence of the interested party, its agents, servants, employees, persons or entities engaged as independent contractors by the interested parties and suppliers, provided, however, that the interested party shall not be required to indemnify for the following:

- (a) acts or conduct by third parties, other than the District and its Board of Education, officers, employees, agents, representatives and volunteers, not under the control of the interested party, except for persons or entities engaged as independent contractors by the Vendor;
- (b) claims where the District has failed to give adequate, prompt written notice thereof to the interested party;
- (c) claims settled without the prior written consent of the interested party; or
- (d) acts of intentional misconduct or negligence by the party to be indemnified.

CONFLICT OF INTEREST:

The interested party hereby covenants and agrees that there is no officer or employee of the District forbidden by law to be interested in the Contract, either directly or indirectly, who will benefit their from.

INDEPENDENT CONTRACTORS:

The District and the interested parties are independent of one another and shall have no other relationship. Neither party shall have, or hold itself out as having the right or authority to bind or create liability for the other by its intentional or negligent act of omission, or to make any contract or otherwise assume any obligation or responsibility in the name of or on behalf of the other party.

GOVERNING LAW:

The Contract shall be governed by and construed in accordance with the laws of the State of Missouri. Any litigation or other proceeding arising under the Contract shall be commenced in a court of appropriate subject matter jurisdiction in the State of Missouri, County of Jefferson.

COMPLIANCE WITH DISTRICT REGULATIONS:

The interested party shall cause all persons performing work on behalf of interested party and the District to comply with all instructions pertaining to conduct and building regulations issued by the District. All such persons shall wear readily visible identification mutually satisfactory to the District and the Vendor.

The interested party shall cause all such persons to preserve and protect all confidential information of the District to which they may have access during the performance of work. The District may promulgate and modify the rules and regulations relating to the conduct of the Vendor and all persons performing work under the Contract as the District, in its sole discretion, may determine. The interested party shall cause all persons performing work to comply with such modifications.

The Company is responsible for its own verification of all information provided to it. The Company must satisfy itself, upon examination of this RFP, as to the intent of the specifications. After the submission of the Proposal, no complaint or claim that there was any misunderstanding will be entertained. The Company agrees that it will make no claim for additional payment or seek an extension of time for completion of the work or seek any other concession because of any misinterpretation or misunderstanding of the RFP, or of any failure to fully acquaint itself with all conditions relating to the proposed work.

No oral interpretation will be made to any Company as to the meaning of the RFP. Any oral communication will be considered unofficial and non-binding on the District. Unauthorized contact by the Company with other District employees or Board members regarding the RFP may result in disqualification.

THANK YOU FOR YOUR PROPOSAL TO THE DESOTO #73 SCHOOL DISTRICT