

Warren Co RIII School District

**REQUEST FOR PROPOSAL**

Annual Audit Services

Proposal Release Date: January 22, 2020

Proposal Due Date: February 26, 2020

## Warren Co RIII School District

385 West Veterans Memorial  
Parkway, Warrenton, MO  
63383

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Enclosed is a Request for Proposal (RFP) for Annual Audit Services for the 2020 Fiscal Year ending June 30, 2020. We are requesting Proposals for a three-year commitment beginning with Fiscal Year 20, with options to renew for the fiscal school years 2022-23 and 2023-24. The responsive Proposal will comply with all federal, state and local regulations. 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 District shall be held harmless for any failure to solicit proposals from potential firms. Summary and financial data concerning the school district are enclosed for your information.

If you are interested, please submit in writing the services and schedules your firm would provide for a basic audit and the cost as outlined in the attachment. Please be specific about the services included in each proposal. In addition, please include a list of clients of similar size including other school districts for which you provide audit services.

Proposals to be forwarded by U.S. Mail should be mailed a sufficient number of working days prior to the scheduled proposal opening date to assure delivery in time for the bid opening. Proposals received after 10:00 a.m. on February 26, 2020, will not be considered. Proposals are to be prepared at no cost to the Warren Co RIII School District and will remain the District's property. Proposals must be delivered sealed and marked, "Audit Services Proposal" in the lower left-hand corner of the envelope.

Warren Co RIII School District  
Attn: Shelley Kinder  
385 West Veterans Memorial Parkway  
Warrenton, MO 63383  
636-456-6901

All communications by the Company concerning this RFP, including requests for additional information or clarification, or arrangements to visit the District to review its financial records prior to preparing its Proposal, must be directed to Ms. Shelley Kinder, Director of Finance, 385 West Veterans Memorial Parkway, Warrenton, MO 63383. [kinderml@warrencor3.k12.mo.us](mailto:kinderml@warrencor3.k12.mo.us), 636-456-6901, ext. 1117

Any explanation of or questions regarding the RFP or its related documents must be requested in writing by **10:00 a.m., February 26, 2020.**

**WARREN CO RIII SCHOOL DISTRICT**  
**REQUEST FOR PROPOSAL**

**Title:** Annual Audit Services

**Contact Person:** Shelley Kinder

**Issue Date:** January 22, 2020

**Phone #:** (636)456-6901, ext 1117

**E-mail:** kinderml@warrencor3.k12.mo.us

**RETURN PROPOSAL NO LATER THAN: February 26, 2020 at 10:00 AM**

**RETURN PROPOSAL AND ADDENDA TO:**

Warren Co RIII School District  
ATTN: Shelley Kinder  
385 West Veterans Memorial  
Parkway  
Warrenton, MO 63383

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.

**SIGNATURE REQUIRED**

Authorized Signature		Date
Printed Name		Title
Company Name		
Mailing Address		
City, State Zip		
Phone #:	Fax #:	E-Mail Address

## Audit Proposal Sheet

PROPOSALS MUST BE SUBMITTED ON OR BEFORE 10:00 A.M. WEDNESDAY,  
FEBRUARY 26, 2020.

THREE-YEAR AUDIT PROPOSAL:

YEAR	AUDIT FEES	HOURLY CHARGE FOR ADDITIONAL WORK
2019-20	\$	\$
2020-21	\$	\$
2021-22	\$	\$

MUST BE SUBMITTED TO:

Warren Co RIII School District  
ATTN: Shelley Kinder  
385 West Veterans  
Memorial Parkway  
Warrenton, MO  
63383

The Warren Co RIII School District reserves the right to reject any or all proposals and to make all decisions for the benefit of the, acting, as sole and undisputed judge of what is beneficial to said district.

**PROPOSAL SUBMITTED BY:**

FIRM: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_

CONTACT PERSON: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

**Warren Co RIII School District**

**District Information**

Organization	Seven director school district		
			Enrollment
Schools	Daniel Boone Elementary	K-5	367
	Rebecca Boone Elementary	K-5	424
	Warrior Ridge Elementary	K-5	537
	Black Hawk Middle School	6-8	778
	Warrenton High School	9-12	929
	Alpha Alternative School	9-12	50
Financial Information	Assessed Value	293,538,615	
	Operating Expenditures	34,930,789	
	Operating Revenue	33,274,623	
	Operating Tax Levy	3.5345	
	Debt Service Tax Levy	0.6455	
	Capital Projects Tax Levy	0.0814	
	Total Tax Levy	4.2614	
	Bonded Indebtedness	26,000,000	
Federal Programs	Title I		
	Title II.A		
	Title IV		
	IDES		
	ECSE		
	Child Nutrition		
	JAG		
Food Service	In house operated		
Transportation	In house operated		
Accounting Procedures	Cash Basis MO Financial Accounting System		
Funds	Incidental		
	Teachers'		
	Debt Service		
	Capital Projects		
Employees	Certified	284	
	Classified	229	
	Total Payroll	20,344,007	
Student Information	FY19 WADA		
Accounting Software	SIS Financial	Tyler Technologies	
Student Software	SISK12	Tyler Technologies	
GASB Compliance	In Compliance		

## **PROPOSAL SPECIFICATIONS**

### **Who May Respond**

Only licensed Certified Public Accountants may respond to this RFP.

### **Notification of Reward**

It is expected that a decision selecting the successful Firm will be made at the March 12, 2020 meeting of the Board of Education.

### **Performance**

The Board of Education will expect the audit reports to be prepared in accordance with the Government Audit Standards, OMB Circular A-133 "Audits of States, Local Governments, and Non-Profit Organizations", and "Generally Accepted Auditing Standards" (GASS).

The audit will review and test the District's system of internal accounting control and the system of administrative control over compliance with federal laws and regulations to the extent considered necessary by the auditor as required by GAO standards for audit of governmental organizations, programs, activities and functions; the GAC guidelines for financial and compliance audits of federally assisted programs; and compliance supplements approved by OMB supplements. The audit conforms to all Missouri State Statutes requirements of the Department of Elementary and Secondary Education and the Missouri Society of CPA's School Audit Manual.

The firm must be a certified public accounting, properly licensed to practice in the state of Missouri.

### **Delivery Schedule**

The physical on-site audit shall be completed no later than October 31 each year the agreement is in effect. The audit will be conducted on a date(s) and time mutually agreed upon between the District and the audit firm.

The Firm will conduct an exit conference with the superintendent of schools at the conclusion of the fieldwork. The Firm will meet with the superintendent of schools prior to the presentation of the final audit to the Board of Education.

An electronic preliminary report will be submitted to the district for review on or before November 15 each year.

The Firm will review the findings of the audit with the Board not later than the Board of Education's November meeting. At least two weeks prior to this meeting the Firm will provide the District with an electronic copy of the draft audit and will provide the final copy one week prior to this meeting.

The firm will also deliver to the District an electronic copy of the final audit in a searchable pdf format and 2 bound copies of the final audit prior to the November deadline.

## PROPOSAL EVALUATION CRITERIA

1. Two (2) copies of the Proposal shall be sealed and plainly marked on the envelope with the name "Annual Audit Services Proposal" and delivered to:
  - Warren Co RIII School District
  - ATTN: Shelley Kinder
  - 385 West Veterans Memorial Parkway
  - Warrenton, MO 63383
  - kinderm1@warrencor3.k12.mo.us
2. Each Proposal will be reviewed and rated by District employees. The areas assessed will include, but not be limited to:
  - a. Prior auditing experience
    - (1) Auditing in Missouri public school districts
    - (2) Auditing local governments
    - (3) Auditing entities of similar nature and size
  - b. Organization, size and structure of firm
  - c. Qualifications of staff assigned to audit
    - (1) Qualifications and make-up of audit team
    - (2) Overall supervision to be exercised over audit team by the Company's management
  - d. The Company's understanding of the work
    - (1) Audit coverage
    - (2) Realistic time estimates of each program section
  - e. Cost of the audit
3. The District may conduct interviews with selected firms in connection with its evaluation of the Proposals.
4. 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 and undisputed judge of what is most advantageous to the District.
5. Proposals may be modified or withdrawn by written notice or in person by the Company or its authorized representative, provided its identity is disclosed on the envelope containing the Proposal and such person signs a receipt for the Proposal, but only if the withdrawal is made prior to the deadline.
6. The information presented in the RFP is not to be construed as a commitment of any kind on the part of the District. There is no expressed or implied obligation for the

District to reimburse responding firms for any expenses incurred in preparing Proposals in response to this request.

7. The District reserves the right to reject any or all Proposals and to waive informalities and minor irregularities in Proposals received. The District, in its sole discretion, will determine whether an irregularity is minor.
8. 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.
9. The District may terminate the Agreement without cause by notifying the successful Company in writing 30 days prior to the effective date of termination. The successful Company shall not incur new obligations after the effective date of termination.
10. Although the District cannot bind future governing bodies, it is anticipated that the Company selected to serve as the District's auditor will be retained for a 3-year period with annual evaluations made of its services.



## Information To Be Submitted With Proposals

### Letter of Transmittal

1. Limit to one or two pages.
2. Briefly state your firm's understanding of the work to be done and make a positive commitment to perform the work within the time period.
3. State the all-inclusive fee for the work to be completed.
4. Identify the partner, manager, and staff auditor to be assigned to this engagement, including descriptions of applicable work experience.

### Qualification of the Firm

1. Describe your firm and its relevant prior experience with the Cash Basis financial statements of governmental activities, each major fund, and the aggregate remaining fund information, and the related notes to the financial statements
2. The district desires a description of the Firm that includes size, age, experience, training, expertise, number of locations, etc. State whether your firm is local, regional or national.
3. Describe the proposed staff's continuing professional education credits in governmental accounting and auditing within the last two years.
5. Provide a list of your most recent audits similar to the type requested, including names and telephone numbers of contact person.

### References

The Firm should supply no less than five client references that are public school districts in the state of Missouri. The clients must have had professional audit services performed by the Firm within the last three years.

### Assurance

1. The Firm must include in its proposal the following statement.

*"The information in this proposal is true and accurate as of its submission date. Any misrepresentation invalidates this proposal and any subsequent bid award by the Warren Co RIII Schools. This statement is attested to by who is authorized by the Firm to engage in such business on the Firm's behalf."*

\_\_\_\_\_ (Signature) \_\_\_\_\_ (Date)

The signature must be personally signed in ink.

### Attachments

Include attachments 1-5 to the proposal.

If the firm desires to present its qualifications, please submit three copies to the District by February 26, 2020. If the firm desires any additional information or clarification, please contact SHELLEY KINDER, DIRECTOR OF FINANCE, 636-456-6901 KINDERML@WARRENCOR3.K12.MO.US.

## **IMPORTANT DATES**

ISSUE DATE:	January 22, 2020
QUESTIONS DUE TO DISTRICT	February 12, 2020, before 10:00 A.M.
RETURN DATE and TIME	February 26, 2020, prior to 10:00 A.M., CST
BOARD DECISION	March 12, 2020 or Regular March Board Meeting

All proposals submitted must be delivered to the District before 10:00 a.m., on February 26, 2020 to be considered for evaluation.

## Attachment 1: Company Identification Form

Designate one individual as the Company's representative to the District during the term of the Agreement. The representative will be contacted to solve any and all problems that may arise concerning the Proposal during the evaluation period. The undersigned Company hereby agrees to be bound by the terms of the RFP and that the enclosed Proposal is submitted in accordance therewith. Once completed and returned, this Proposal becomes the primary basis for evaluation and selection of the Company to provide the services required by the District for the specified period. By signing this Company Identification Form, the Company certifies that there are no "PARTIES OF INTEREST" or "CONFLICTS OF INTEREST", as defined by state and/or federal regulations, existing between the Company and the District or any of its employees, agents or Board of Education members.

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Legal name (Prime contractor)	Representative's Name	Title
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Address	City/State/Zip	Telephone #
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EMAIL Address	Fax #
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Years in Operation	Years under current structure and/or under previous structure
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1) Name of Company's Officers:

NAME	TITLE

2) The undersigned hereby acknowledges that the Company has read and agrees to the terms and conditions set forth in the RFP, and that the terms and conditions set forth in the Proposal will remain open for at least 90 days from the deadline for submission of Proposals

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**Company Officer's Name**

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<b>Signature</b>	<b>Date</b>
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## Attachment 2: References and Experience

Each Company must submit a minimum of five (5) references. Each reference must be presently using services similar to those requested in this RFP. No reference may be an affiliate of the Company or the Company's officers, directors, shareholders or partners.

**List as primary references any current contracts for audit services with public school districts: include contacts and telephone numbers for each reference.**

Company Name:

Business Address:

Name and Title of Contact:

Phone Number of Contact:

Length of service to Contact:

All Contracts terminated for default within the last five (5) years should be noted below. Termination for default is defined as notice to stop performance due to Company's nonperformance or poor performance. Submit full details of all terminations for default experienced. The District will evaluate the facts and may at its sole discretion reject the Company's Proposal if the facts discovered indicate that the completion of a Contract resulting from this RFP may be jeopardized by selection of the Company. If the Company has experienced no such terminations for default in the past five (5) years, so indicate.

### **TERMINATED CONTRACTS WITHIN THE LAST FIVE (5) YEARS.**

	<b>#1</b>	<b>#2</b>	<b>#3</b>
Company Name			
Business Address			
Name of Contact			
Title of Contact			
Telephone Number of Contact			
Contract Length			

Attachment 3: Company Résumé and Personnel Commitment

**Part A – Résumé**

1. Name of Company: \_\_\_\_\_
2. Local Office Location: \_\_\_\_\_
3. Year Company was Established:  
\_\_\_\_\_
4. State whether the Company is local, national or international:  
\_\_\_\_\_
5. State whether the Company has a current permit to practice issued by the Missouri State Board of Accountancy: \_\_\_\_\_

6. Number of Personnel Employed by the Company at the Local Office Identified Above:

	<u>TOTAL</u>	<u>CPA</u>	<u>LPA</u>	<u>Other</u>
a. Partner/Owner				
b. Manager				
c. Supervisors				
d. Seniors				
e. Assistants				
Total Full Time Professional Staff				

7. Type of Audit Services Provided by the Company: (Provide Approximate Percentage)

a. School Districts	
b. Local Government	
c. Government - Other	
d. Financial Institutions	
e. Non-Profit Organizations	
f. Manufacturing and Industrial	
g. Retail Enterprises	

8. Briefly describe, on a separate sheet of paper, the Company’s quality control policies and procedures. State whether or not those policies and procedures are subjected to the professional’s “peer review” program to provide for an independent review of its effectiveness.

9. Briefly provide, on a separate sheet of paper, information on the results of any federal or state desk reviews or field reviews of Company audits during the past three (3) years. In addition, provide information on the circumstances and status of any disciplinary action taken or pending against the Company during the past three (3) years with state regulatory bodies or professional organizations.
10. Submit a copy of the report on the Company's most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

### **Personnel Commitment**

On separate sheets, provide the résumés of personnel who would be committed to this engagement. 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 who will be committed to the engagement for its duration, including option years, subject to no

ATTACHMENT 4: PRICING

**Audit Proposal Sheet**

PROPOSALS MUST BE SUBMITTED ON OR BEFORE 10:00 A.M. WEDNESDAY, FEBRUARY 26, 2020.

THREE-YEAR AUDIT PROPOSAL:

YEAR	AUDIT FEES	HOURLY CHARGE FOR ADDITIONAL WORK
2019-20	\$	\$
2020-21	\$	\$
2021-22	\$	\$

## Attachment 5: Proposed 2020-22 Engagement Schedule

### ***PROPOSED DATES FOR ENGAGEMENT***

A. Conduct Entrance Conference	
B. Commence Interim Audit Work	
C. Complete Interim Audit Work	
D. Commence Final Audit Work	
E. Complete Final Audit Work	
F. Review Draft of Audit Report with District Staff	
G. Conduct Exit Conference	
H. Submit Final Report to Board of Education	



MUST BE SUBMITTED TO:

Warren Co RIII School District  
ATTN: Shelley Kinder  
385 West Veterans Memorial Parkway  
Warrenton, MO 63383

The Warren Co RIII School District reserves the right to reject any or all proposals and to make all decisions for the benefit of the, acting, as sole and undisputed judge of what is beneficial to said district.

**PROPOSAL SUBMITTED BY:**

FIRM: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_

CONTACT PERSON: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

