

BAYLESS SCHOOL DISTRICT
REQUEST FOR PROPOSAL

Title: Bayless School District Audit Services RFP

Issue Date: Wednesday, March 6, 2019

Document Contact Person: Teresa Lange

Phone #: (314) 256-8604

E-mail: tlange@bayless.k12.mo.us

RETURN PROPOSAL NO LATER THAN: Monday, April 1, 2019, at 10:00 AM

RETURN PROPOSALS AND ADDENDA TO:

Bayless School District
Attn: Teresa Lange
4530 Weber Rd.
St. Louis, MO 63123

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 |

IMPORTANT DATES

Issue Date:March 6, 2019

Questions Due to District: March 25, 2019, before 12:00 Noon

Proposal Due Date and Time: April 1, 2019, at 10:00 AM

All proposals submitted must be delivered to the District Administrative Office at **10:00 AM on April 1, 2019** to be considered for evaluation. **Proposals received after this time will not be accepted and may be returned to the vendor unopened.**

Proposals presented to Audit Committee: . . . April 8, 2019

Board of Education meeting including audit committee recommendation (tentative): April 16, 2019

Bidders contacted (tentative): April 17, 2019

**REQUEST FOR PROPOSAL
ANNUAL AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS AND A-133
SINGLE AUDIT
THE BAYLESS CONSOLIDATED SCHOOL DISTRICT
ST. LOUIS, MISSOURI 63123**

The Bayless Consolidated School District is seeking proposals from Certified Public Accountants for an annual audit of the District’s General Purpose Financial Statements (and A-133 Single Audit if necessary) for the fiscal year ending June 30, 2019 with an option to renew for fiscal years ending June 30, 2020, 2021, 2022, and 2023. The District reserves the right to terminate the contract for reasons of violations by successful bidder of any term or condition of the contract by giving thirty (30) days written notice stating the reasons therefore and giving the party ample time to remedy the deficiencies.

The audit services must be performed in accordance with generally accepted auditing standards as promulgated by the American Institute of Certified Public Accountants; the Government Accounting Standards Board; Guidelines for Financial and Compliance Audits of State and Local Governments; and any other compliance supplements approved by the Office of Management and Budget, State of Missouri, and the Federal District Court for Eastern Missouri.

The audit must be made by an independent auditor or auditors. An “independent auditor” means a public auditor who meets the independence standard specified in the generally accepted governmental auditing standards, and generally accepted auditing standards. The independent auditor must hold a current permit to practice public accounting in the state of Missouri and meet the requirements for continuing professional education and peer review, as defined by the regulations of the Missouri State Board of Accountancy and Government Auditing Standards. A copy of the current peer review report must be included with the Request for Proposal (RFP).

Missouri statute requires that the audit be submitted to DESE prior to December 31st.

1. PROPOSAL INSTRUCTIONS

One original and one signed copies of the proposal, including a copy of the current peer review, must be received in a sealed envelope plainly marked “AUDIT SERVICES BID” with the date and time of the proposal opening in the lower left corner of the envelope. A representative of the company/ person submitting the proposal must sign proposals in ink. Proposals should be submitted to:

Bayless School District
Attn: Teresa Lange
4530 Weber Road
St. Louis, Missouri 63123

Proposals are due by no later than Monday, April 1, 2019 at 10:00 AM. The Bayless Consolidated School District has the right to accept and/or reject any and all proposals.

Proposal results may be obtained by e-mail request to tlange@bayless.k12.mo.us.

2. PROPOSAL INQUIRIES

Inquiries about this request for proposal should be made to:

Bayless Consolidated School District
Attn: Teresa Lange
4530 Weber Road
St. Louis, Missouri 63123
tlange@bayless.k12.mo.us

3. TERMS AND CONDITIONS

The Bayless Consolidated School District reserves the right to reject any and all proposals or parts of a proposal and waive technicalities.

All proposals will be considered final. No additions, deletions, corrections, or adjustments will be accepted after the time of proposal opening.

City, County, and State of Missouri sales tax and Federal taxes are not applicable to the Bayless Consolidated School District and must be excluded.

Vendors are required to clearly identify any deviations from the specifications in this document.

An authorized officer of the company must sign all proposal submittals.

All process and notations must be in ink or typewritten on the attached form. Mistakes must be crossed out, corrections typed adjacent and must be initialed in ink by person signing proposal.

The successful company is specifically denied the right of using in any form or medium the name of the Bayless Consolidated School District or any schools/ departments within the Bayless Consolidated School District for public advertising unless express written permission is granted.

4. PROPOSAL SPECIFICATIONS

The Bayless Consolidated School District is requesting proposals from qualified certified public accountants for providing annual audit services of the District's General Purpose Financial Statements (and A-133 Single Audit if necessary) for the fiscal year ending June 30, 2019 with an option to renew for fiscal years ending June 30, 2020, 2021, 2022 and 2023.

4.1. Description of District and records to be Audited:

4.1.1. General Information

The Bayless Consolidated School District (the “District”) is located in St. Louis County, Missouri, a suburban community located in the southeastern section of the St. Louis Metropolitan area.

The District follows the procedures outlined in the Missouri Financial Accounting Manual located at <https://dese.mo.gov/financial-admin-services/school-finance/accounting-manual/fy-2019-missouri-financial-accounting>.

The District prepares its financial statements on the cash basis of accounting for all funds and accounts.

The total budget for fiscal year ending June 30, 2019, which includes the Capital Projects and the Debt Service funds, was \$20,129,954. The funds utilized by the District are as follows:

- General Fund
- Special Revenue Fund
- Debt Service Fund
- Capital Project Fund

4.2. Accounting System

4.2.1. Audit Requirements

The District currently uses Keystone for budgeting/ accounting, payroll/ personnel.

The District prepares its financial statements on the cash basis of accounting for all funds and accounts.

The audit shall include examinations of the financial and other records of the various departments and funds of the District in accordance with generally accepted government auditing standards for financial and compliance audits as promulgated by Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the Comptroller General of the United States, Audits of State and Local Governments, Circular A-133, issued by the Office of Management and Budget, and Audits of State and Local Government Units, issued by the American Institute of Certified Public accountants.

4.2.2. Reports Required

General Purpose Financial Statement (GPFS) Requirements

The Bayless School District will prepare the following reports for the auditors review:

- Combined Statement of Assets, Liabilities, and Fund Balance.
- Combined Statement of Revenues, Expenditures, and Changes in Fund Balances.

- Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual.
- Combining balance sheets and statements (if applicable, applies to districts with more than one fund of a given fund type.)

The audit firm will prepare the following which are GPFS requirements:

- An opinion letter, schedule of selected statistics, supplemental schedules as recommended by DESE, and a report on internal control and compliance in accordance with the Single Audit
- A separate report of comments and recommendations addressed to the District’s Board of education (if applicable)

Additionally, the audit firm will prepare the A-133 Single Audit if necessary and file the appropriate report with the Federal Agency Clearinghouse.

All auditor reports will be submitted to the District in both hard copy and an electronic copy (Adobe, PDF files).

The auditors may commence the examination any time after June 30th. During the audit, the auditors may be required to meet with the Superintendent, Chief Financial Officer, or other Central Office staff to discuss the GPFS, audit, or related matters.

4.2.3. Use of District Facilities and Personnel

The District will provide an adequate work area for the auditing staff. District staff will be available to answer questions and for coordination as needed in order to expedite the audit fieldwork.

5. FORM OF PROPOSAL

5.1. Proposal Requirements

On separate sheets of paper provide the following information for evaluation:

1. Describe your firm’s past experience of auditing Missouri school districts. Include with the description at least three references presently using services similar to those requested in this RFP. Include district name, name and title of contact, along with contact’s phone number.
2. Describe your firm’s Audit Team personnel and qualifications

3. Identify the number of restatements required of your company within the past five (5) years.
4. Describe your companies past experience concerning timeliness of submittals and performing the duties of previous contracts within your companies proposed fees.
5. Describe your company's continuing education program and meeting state requirements as an auditor.
6. Fees. The District requires a firm fixed fee for each of the following:
 - A. Audit for the year ending June 30, 2019 \$ _____
 Single Audit \$ _____ per year (note of this will change)
 - B. Audit for the year ending June 30, 2020 \$ _____ (option to renew)
 Single Audit \$ _____ per year (note of this will change)
 - C. Audit for the year ending June 30, 2021 \$ _____ (option to renew)
 Single Audit \$ _____ per year (note of this will change)
 - D. Audit for the year ending June 30, 2022 \$ _____ (option to renew)
 Single Audit \$ _____ per year (note of this will change)
 - E. Audit for the year ending June 30, 2023 \$ _____ (option to renew)
 Single Audit \$ _____ per year (note of this will change)

5.2. Presentation of Proposals

At 10:00 AM on Monday, April 1, 2019 all proposal envelopes are to be received by the District. Those envelopes with the correct proposals will be date stamped and forwarded to the Bayless School District Chief Financial Officer for evaluation. Any proposal that fails to provide the original and one signed copy will be returned to the submitting company as incomplete and will not be considered as part of the evaluation.

5.3. Evaluation and Award of Contract

The Bayless School District Audit Committee will review the proposals. Final selection of the successful firm is expected to be made in April, 2019.

Questions concerning this proposal should be directed to the Bayless Consolidated School District via e-mail to tlange@bayless.k12.mo.us . If you would like to visit the District to review the financial records prior to preparing your proposal, please contact Ms. Teresa Lange, (314) 256-8604.

It should be understood that the District reserves the right to reject any and all proposals submitted and to request additional information during the evaluation process. Furthermore, the professional accounting services purchased will be from the firm which, in the opinion of the District, is best qualified to meet the criteria established by the District, not necessarily the lowest bid.

6. PROPOSAL SUBMITTAL:

Authorized Representative Name: _____
(Please print)

Title: _____

Signature: _____
(Indicates acceptance of all bid terms and conditions)

Date: _____