



Oro Grande School District



Request for Proposal for

Auditing Services

RFP 20-21-03

Request for Proposals Issued: Tue Feb 9, 2021

Deadline for Responses: Tue Feb 23, 2021

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REQUEST FOR PROPOSAL FOR AUDITING SERVICES

Oro Grande School District ("District") is requesting proposals from interested Certified Public Accountants to perform independent financial audits, under agreement with the District, for the years 2020-21, 2021-22, 2022-23 with an option for renewal, at the District's option, under the same terms and conditions, for the years 2023-24 and 2024-25. **Specifically, the District is requesting time and cost proposals for the following audits:**

1. Basic independent audit and reporting of the District's funds in accordance with the requirements of Education Code, Sections 41020, et. al., for K-12 districts and in compliance with the requirements of the current edition of "Standards and Procedures for Audits of California K-12 Local Educational Agencies" issued by the Office of the Controller, State of California.
2. Basic independent audit and reporting of Riverside Prep Charter School financial statements in accordance with the requirements of Education Code, Sections 41020, et. al., for K-12 districts and in compliance with the requirements of the current edition of "Standards and Procedures for Audits of California K-12 Local Educational Agencies" issued by the Office of the Controller, State of California.
3. Basic independent audit and reporting of financial statements for seven separate charters sponsored by the District under Mojave River Academy Schools in accordance with the requirements of Education Code, Sections 41020, et. al., for K-12 districts and in compliance with the requirements of the current edition of "Standards and Procedures for Audits of California K-12 Local Educational Agencies" issued by the Office of the Controller, State of California.

The audits shall be performed in accordance with generally accepted auditing standards as promulgated by the American Institute of Certified Public Accountants (AICPA), government standards for financial and compliance audits as promulgated by the United States General Accounting Office (GAO) in "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions," and standards issued by the office of the state controller. **Audits must be completed and available for board approval by the first Wednesday of December each year.**

Proposals must conform and be responsive to applicable audit and accounting guidelines, as indicated herein. Respondents must sign their quotations and complete, sign and submit the District Required Forms enclosed herewith.

To be considered, proposals may be submitted in a sealed envelope and returned to the District Office Drop Box at 19900 National Trails Hwy, Oro Grande, Ca 92368 or via mail to Oro Grande School District, Purchasing Department, PO Box 386, Oro Grande, Ca 92368. The envelope to bear the Firm's name, address, and RFP title. Proposals will also be accepted via email to morgan_shearer@orogrande.org only. The Oro Grande School District reserves the right to reject any or all proposals submitted.

Proposals received after the deadline will be returned unopened. Proposals received by fax or email will not be accepted. Proposals that are incomplete in form or content will be deemed non-responsive and will not be considered. Once accepted, proposals become the property of the District. The District reserves the right to request additional information or clarification from your firm, if needed, upon review of your Proposal.

This Request for Proposal should not be construed as a guarantee of business or contract. The objective of this RFP is to select an audit firm which, based on the content and evaluation of the proposals received, will best serve the needs of the District at this time. However, the District may also, upon review of proposals, elect not to award a contract to any respondent.

Questions regarding this RFP may be submitted by email to Morgan Shearer at morgan_shearer@orogrande.org.

ADDITIONAL INFORMATION/REQUIREMENTS

Oro Grande School District is a K-6 public school district in San Bernardino County, CA, with an enrollment of approximately 100 students in TK through 6th Grade. The District currently sponsors two charter schools:

1. Riverside Prep Charter School ("RP") is a K-12 seat-time charter with an enrollment of approximately 2,400.
2. Mojave River Academy Schools ("MRAS") is a K-12 independent study charter with an enrollment of approximately 3,200.

The District contracts with both charter to provide all 'district' level services.

The District employs approximately 81 employees, RP employs 231 and MRA employs 178. The General Fund revenues for the District included in the 2019-20 budget totaled \$16.6 million. RP revenue is \$26.6 million and MRAS is \$30.2 million. The District Funds include the following:

District General Fund	General Fund for Riverside Prep
General Fund for Mojave River	Building Fund
Deferred Maintenance Fund	Capital Facilities Fund
Cafeteria Fund	Special Reserve Fund for Capital Outlay Projects
Deferred Maintenance Fund	Bond Interest and Redemption Fund

RP also maintains Student Body accounts which are tracked in ASBWorks Software.

The accounting and human resource records for the District, RP and MRAS are maintained within the Financial 2000 system through San Bernardino County Superintendent of Schools.

Student information for the District and RP is maintained in the Aeries Student Information System. MRAS's student information is held within the School Pathways Student Information System.

MRAS DETAILS

The 7 charters are governed by the Board of Mojave River Academy Schools Inc., a non-profit corporation. The District will continue to provide financial services for all charters. The 7 charters are as follows:

Charter Name	Staff	19/20 ADA	19/20 Revenue
Mojave River Academy Oro Grande	42	714	\$9.3 Million
Mojave River Academy Route 66	24	313	\$5 Million
Mojave River Academy Silver Mountain	31	391	\$4.8 Million
Mojave River Academy National Trails	31	436	\$5.4 Million
Mojave River Academy Marble City	15	129	\$1.6 Million
Mojave River Academy Rockview Park	16	170	\$2.1 Million
Mojave River Academy Gold Canyon	10	143	\$1.8 Million

ASSISTANCE AVAILABLE TO AUDITORS

1. Copies of the following audit reports are available upon request:
 - a. The period of July 1, 2017-June 30, 2020 were performed by the firm of Christy White Associates
 - b. The period of July 1, 2016-June 30, 2017 were performed by the firm of Squar Milner, LLP
2. The District's accounting staff will be available to pull documents and run reports as needed.
3. The District does not have a formal internal auditing function.
4. The District will make appropriate work areas available with close proximity to the accounting records.

PROPOSAL FORMAT AND CONTENTS

Please include the following in your response:

1. LETTER OF TRANSMITTAL – Should contain a brief introduction of your firm and your understanding of the audit services to be performed
2. MANDATORY QUALIFICATIONS OF THE AUDITOR – Please provide the following with respect to your firm's qualifications:
 - a. An affirmation that your firm is properly licensed for practice as a Certified Public Accountant.
 - b. An affirmation that your firm meets the independent Requirements of the Standards for Audit of Governmental Organizations, Programs, Activities and Functions published by the U.S. General Accounting Office.
 - c. An affirmation that your firm does not have a record of substandard audit work.

- d. An affirmation that your firm has prior experience auditing School Districts **and** Charter Schools in California.
3. PROFESSIONAL SERVICES AND COST QUOTATION – Please discuss how you will address each of the three audits including who will perform the audits. Please furnish your cost quotation for each audit on Attachment 1 hereto (Quotation of Audit Fees.) Your cost proposals should include both direct and indirect costs, including projected out-of-pocket expenses.
4. RESUMES of principals and key staff who will perform the audits.
5. REFERENCES – please provide three references for like audits performed for school districts and charter school of a comparable size and financial structure to the District, RP and MRAS.
6. LEGAL/REGULATORY – Please indicate in your response if there is or has been any pending or recent litigation against your firm; and whether there are any pending or recent disciplinary matter(s) involving your firm by a state or federal regulatory agency.
7. SUMMARY RATIONALE FOR SELECTION – Please provide a brief summary statement to support your firm's selection as Auditor.
8. DISTRICT REQUIRED FORMS - Please complete and return the District Required Forms attached hereto, including: Offer to Enter into Contract; Terms and Conditions; Qualification Certification; and NonCollusion Affidavit.

EVALUATION OF PROPOSALS

Proposals will be evaluated by a District panel familiar with the requirements of this RFP and the needs of the District, with an estimated response/award of contract in early-March. The panel will evaluate proposals according to the following criteria, using a form similar to form provided herewith as Attachment 2:

- Thorough and complete response to the requirements of this RFP.
- Clear, demonstrated understanding of the work to be performed.
- Technical experience of the firm; experience in providing like audit services to School Districts and Charter School.
- Qualifications of principals and staff who will perform the audit; education and training.
- Cost proposal
- Other considerations that may be deemed relevant by the District

The District reserves the right to reject any proposals submitted which do not conform to the specifications provided in this RFP; fail to furnish all of the required information or forms; or fail to address the needs of the District identified. The District may, at its option, request additional information or ask for clarification from respondents, if necessary.

AWARD OF CONTRACT/PAYMENTS/AUDIT REPORTS

The term of any contract(s) awarded pursuant to this RFP will be three years, with an option for renewal for an additional two years upon mutual agreement of the parties, on the same terms and conditions as that of the original term.

This RFP is not to be construed as a guaranteed award of business or contract. Notwithstanding the issuance of this RFP, the District retains the option, at its sole discretion, not to award any contract for the performance of auditing services, in whole or in part, pursuant to this RFP.

Payment shall be made when the audit of the District has been completed and accepted by the Board of Trustees, or from time to time during the progress of the audit, as may be mutually agreed upon, except that 10% of all payments normally due to the auditor will be withheld in accordance with Education Code Section 14505 until the California State Controller certifies that the audit report conforms to the reporting provisions of his/her audit guide. Additional provisions of Education Code 14505 require a 50% payment withholding if a prior year audit does not conform to standards.

Sufficient copies of the audit report shall be provided in order to supply each school board member with a copy of the report, as well as to provide each responsible member of management with a copy. In addition, sufficient copies shall be provided to supply state and local authorities with copies. In addition, an electronic copy of the audit report and accompanying financial statements, disclosure notes, and findings shall be generated and provided to the District for posting on its website.

Each auditor shall retain the audit work papers for at least 5 years. The working papers will be available for examination by authorized representatives of the cognizant agency involved with special projects operated by the District. Also, the State Controller shall be granted access to audit working papers prepared by the auditors, if requested.

ATTACHMENT 1 – QUOTATION OF AUDIT FEES

Please complete this form, sign and return it with your proposal

_____ proposes the following professional fee for the performance
(Name of Firm)
of all audit services identified herein, pursuant to the District RFP \$_____

In addition to professional fees, out-of-pocket-costs/expenses (e.g., for necessary travel, printing, postage or telephone costs) are estimated at \$_____

The above quotation is a maximum fee and includes a reasonable profit. This professional fee quotation and estimate of costs are subject to reduction in the event that the time required for completion of the audits is actually less than the estimate of hours below.

Oro Grande School District Audit					
Audit Year	# Staff Assigned	Estimated Hours	Professional Fees	All Other Expenses	Total Cost
2020/2021					
2021/2022					
2022/2023					
2023/2024					
2024/2025					
Totals					

Riverside Prep Charter School Audit					
Audit Year	# Staff Assigned	Estimated Hours	Professional Fees	All Other Expenses	Total Cost
2020/2021					
2021/2022					
2022/2023					
2023/2024					
2024/2025					
Totals					

Mojave River Academy Oro Grande Charter School Audit					
Audit Year	# Staff Assigned	Estimated Hours	Professional Fees	All Other Expenses	Total Cost
2020/2021					
2021/2022					
2022/2023					
2023/2024					
2024/2025					
Totals					

Mojave River Academy Route 66 Charter School Audit					
Audit Year	# Staff Assigned	Estimated Hours	Professional Fees	All Other Expenses	Total Cost
2020/2021					
2021/2022					
2022/2023					
2023/2024					

2024/2025					
Totals					

Mojave River Academy Silver Mountain Charter School Audit

Audit Year	# Staff Assigned	Estimated Hours	Professional Fees	All Other Expenses	Total Cost
2020/2021					
2021/2022					
2022/2023					
2023/2024					
2024/2025					
Totals					

Mojave River Academy National Trails Charter School Audit

Audit Year	# Staff Assigned	Estimated Hours	Professional Fees	All Other Expenses	Total Cost
2020/2021					
2021/2022					
2022/2023					
2023/2024					
2024/2025					
Totals					

Mojave River Academy Marble City Charter School Audit					
Audit Year	# Staff Assigned	Estimated Hours	Professional Fees	All Other Expenses	Total Cost
2020/2021					
2021/2022					
2022/2023					
2023/2024					
2024/2025					
Totals					

Mojave River Academy Rockview Park Charter School Audit					
Audit Year	# Staff Assigned	Estimated Hours	Professional Fees	All Other Expenses	Total Cost
2020/2021					
2021/2022					
2022/2023					
2023/2024					
2024/2025					
Totals					

Mojave River Academy Gold Canyon Charter School Audit					
Audit Year	# Staff Assigned	Estimated Hours	Professional Fees	All Other Expenses	Total Cost
2020/2021					
2021/2022					
2022/2023					
2023/2024					
2024/2025					
Totals					

Submitted this _____ day of _____, 2021

Authorized Signature

Printed Name

Title

ATTACHMENT 2 - PROPOSAL EVALUATION SHEET

Informational - For District Use Only

EVALUATION CRITERIA	Points
<ul style="list-style-type: none"> Thorough and complete response to the requirements of this RFP <ul style="list-style-type: none"> Clear, demonstrated understanding of the work to be performed Appropriateness/adequacy of proposed procedures Appropriateness of assigned staff levels for each audit Timeliness of expected completion (Audits available for board approval the first Wednesday of December each year) Nature and quality of engagements recently completed - specifically as it relates to school districts, charters and independent study charters 	35
<ul style="list-style-type: none"> Technical experience of the firm <ul style="list-style-type: none"> Auditing of the type(s) under consideration Auditing similar entities - public school districts and charter schools Auditing of Independent Study charter schools 	10
<ul style="list-style-type: none"> Qualifications of principals and staff <ul style="list-style-type: none"> Position in the firm and years/types of experiences Education/continuing ed/training during the last three years 	10
<ul style="list-style-type: none"> Cost Proposal 	40
<ul style="list-style-type: none"> Additional considerations or experience deemed relevant <ul style="list-style-type: none"> Familiarity with Oro Grande School District, Riverside Prep Charter and Mojave River Academy Schools Proximity to Oro Grande Size and structure of the firm 	5

DISTRICT REQUIRED FORMS

Please sign and return the following attached forms with your Proposal:

- **OFFER TO ENTER INTO CONTRACT**
- **TERMS AND CONDITIONS**
- **QUALIFICATION CERTIFICATION**
- **NON-COLLUSION AFFIDAVIT**

OFFER TO ENTER INTO CONTRACT

The undersigned hereby proposes to enter into an agreement with the Oro Grande School District and to furnish services as described in this Request for Proposal.

Name and Address of Firm:

Name: _____

Address: _____

City and State: _____

Telephone Number: _____

Fax Number: _____

Email Address: _____

Signature of Authorized Officer or Employee of Firm:

Name: _____

Signature: _____

Title: _____

Date: _____

TERMS AND CONDITIONS

1. **INSTRUCTIONS AND USE OF FORMS.** In order to preserve uniformity and to facilitate the award of contracts, Respondents shall complete and return the enclosed District-required forms with their RFP responses.
2. **ACCEPTANCE OR REJECTION OF RESPONSES.** The District reserves the right to reject any and all Responses that are incomplete, contain errors, arrive after the due date/time or are submitted by unqualified firms. The District reserves the right not to award a contract if the District, in its sole discretion, deems the responses received pursuant to this RFP lacking in any respect or insufficient to meet the District's requirements and needs.
3. **PROPOSAL PROTESTS.** The following instructions must be followed by a Respondent who wishes to challenge the District's selection and award of any contract pursuant to this RFP:
 - a. Any protest must be submitted in writing to the Director Fiscal Services, Oro Grande School District, PO Box 386, Oro Grande, CA 92368, before 3:00 p.m. on the fifth (5th) business day following the District's notification of its intention to award a contract pursuant to this RFP.
 - b. Only firms who submitted a proposal in response to this RFP may file a protest.
 - c. Protests must contain the following specific information:
 - i. Protestor's name, address, phone and email address;
 - ii. Date on which protestor's Response was submitted to the District;
 - iii. Protestor's specific, detailed basis for the protest, which must be supported by facts and/or documentation. Protests based on hearsay, feelings or opinions not supported by facts, will be deemed invalid.
 - d. The protestor shall send a copy of the initial protest document and any attached documentation to all other parties that may be affected financially by the outcome.
 - e. The District will review and evaluate the protest for validity, including, if required, review by outside counsel. The District and/or counsel will provide a response within ten (10) days of review of the protest letter.
 - f. If upon review, the proposal protest is found to be frivolous or lacking validity, the protest will be rejected and the protesting party may be deemed ineligible to participate in future District RFPs or contracts.
4. **ASSIGNMENT PROHIBITED.** No contract awarded under this proposal shall be assigned without the express, prior written approval of the District. Any attempted assignment in violation of the provision may be voided at the option of the Board of Trustees.
5. **NO CONTACT WITH BOARD OF TRUSTEES.** Respondents may not contact any member of the Oro Grande Board of Trustees (or any District employee, except as provided herein) regarding this RFP, unless specifically invited to an interview conducted by the Board.
6. **NON-DISCRIMINATION.** The Oro Grande School District does not discriminate in the selection, acceptance, or treatment of any contractor based upon race, color, national origin, religion, sex, sexual orientation, handicap, age, veterans status, medical condition as defined in Section 12926 of the California Government Code, ancestry, marital status, or citizenship, within the limits imposed by law. The District likewise prohibits discrimination by contractors and subcontractors, and may require the

successful vendor(s) to give written notice of their obligations to labor organizations with which they have a collective bargaining or other agreement, in compliance with Government Code 12990.

ACCEPTANCE OF TERMS AND CONDITIONS

The undersigned hereby acknowledges receipt and acceptance of the above Terms and Conditions.

Name of Firm: _____

Authorized Signature: _____

Date: _____

Printed Name: _____

Title: _____

QUALIFICATION CERTIFICATION

I, the undersigned, certify and declare, with specific reference to the California False Claims Act, Government Code sections 12650, et seq., that I have reviewed all of the information presented in this submittal and know its contents. The matters stated in the submittal are true of my own knowledge and belief, except as to those matters stated on information and belief, and as to those matters I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Signature of Authorized Officer or Employee of Firm:

Name: _____

Signature: _____

Title: _____

Date: _____

NON-COLLUSION AFFIDAVIT

(Public Contract Code Section 7106)

_____, deposes and says that

(Authorized Representative)

he/she is _____ of _____,
(Title) (Contractor/Firm Name)

the party providing the foregoing proposal; that the proposal is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the proposal is genuine and not collusive or sham; that the respondent has not directly or indirectly colluded, conspired, connived, or agreed with anyone else to put in a sham proposal; that the respondent has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the proposal price, or to fix any overhead, profit, or cost element of the proposal price, or of that of any other respondent, or to secure any advantage against the public body awarding the contract of anyone interested in the proposed contract; that all statements contained in the proposal are true; and, further, that the respondent has not, directly or indirectly, submitted his or her price or any breakdown thereof, or the contents thereof, or divulged information of date relative thereto, or paid, and will not pay, any fee to any corporation, partnership, company association, organization, proposal depository, or to any member of agent thereof to effectuate a collusive or sham proposal.

Signature: _____

Printed Name: _____