

INVITATION TO BID - District Auditing Services
Excelsior Springs School District
300 W. Broadway
Excelsior Springs, Missouri 64024

The Excelsior Springs #40 School District is comprised of: 1- Early Childhood Center, 3- Elementary Schools, 1- Middle School, 1- High School, 1- Technical Center, and 1- Tiger Path Alternative School including a total district enrollment of approximately 2,900 students.

The Excelsior Springs #40 School District is currently accepting proposals for district annual auditing services for the fiscal year 2018 and an option to renew the contract for fiscal year 2019 and 2020.

Firms are asked to submit proposal for the following:

(Please see summary below)

Please submit your sealed bids by Monday, March 12, 2018 – 12 noon to 300 West Broadway, Excelsior Springs, MO 64067

(Attn: Dr. Dan Hoehn)

Note: The Excelsior Springs #40 Board of Education reserves the right to reject any and all bids.

Summary:

Each bidder must submit a complete response with the following requirements:

1. Audit cash basis financial statements for the fiscal year ending June 30, 2018 with a District option for fiscal years 2019 and 2020.
2. Include the following information for completion:
 - a. Management's Discussion and Analysis
 - b. Budget comparison schedules
 - c. Preparation of financial statements on a modified cash basis
 - d. Audit conducted in accordance with standards for financial audits contained in Government Auditing Standards including audits of states, local governments, and non-profit organizations.

Note: Additional bidding information for this RFP is available on the District's website at www.ESSD40.com.

For questions concerning this proposal, please contact the Superintendent of Schools:

Dr. Dan Hoehn - (816)-630-9200

Bid Requirements and Instructions

1. BID INSTRUCTIONS

One original and two signed copies of the bid must be received in a sealed envelope plainly marked "AUDIT BID" with the date and time of the bid opening in the lower left corner of the envelope. A representative of the company/ person submitting the bid must sign bids in ink.

Bids should be submitted to:

Excelsior Springs School District
ATTN: Dr. Dan Hoehn, Superintendent
300 W. Broadway
Excelsior Springs, MO 64024

Please submit your sealed bids by Monday, March 12, 2018 at 12 p.m. to be considered. The Excelsior Springs #40 Board of Education reserves the right to reject any and all bids. All bids will be publicly opened in the Excelsior Springs Administrative Offices on March 12, 2018 at 12:00 p.m.

2. BID INQUIRIES

Inquiries about this request for bid should be made to:

Excelsior Springs School District
ATTN: Dr. Dan Hoehn, Superintendent
300 W. Broadway
Excelsior Springs, MO 64024

3. TERMS AND CONDITIONS

The Excelsior Springs School District reserves the right to reject any or all bids or parts of a bid and waive technicalities. Vendors are required to clearly identify any deviations from the specifications in this document.

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

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

4. BID SPECIFICATIONS

The Excelsior Springs School District is requesting bids for an audit of the District's General Purpose Financial Statements for the fiscal year ending June 30, 2018 with an option to renew for fiscal years ending June 30, 2019 and June 30, 2020.

4.1 Description of District Records to be Audited:

4.1.1 General Information

The Excelsior Springs School District (the “District”) is located in Clay County, Missouri, a suburban community located in the north section of the Kansas City Metropolitan area. The Excelsior Springs School District #40 enrollment as of January 2018 was 2,923 with FY18 budgeted expenditures of 33.5 million dollars. The funds utilized by the District are as follows:

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

4.2 Accounting System

4.2.1 Audit Requirements

The District currently uses SISFin, by Tyler Technologies, for budgeting/accounting and payroll/personnel.

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 auditing standards, the standards set forth for financial audits in the Governmental Auditing Standards, issued by the Comptroller General of the United States.

4.2.2 Reports Required

The Excelsior Springs School District will prepare the following reports for the auditor’s review:

- Basic Financial Statements
 - Government-Wide Financial Statements
 - Statement of Net Position
 - Statement of Activities
 - Fund Financial Statements
 - Balance Sheet – All Governmental Fund
 - Reconciliation of the Governmental Funds Balance Sheet with the Statement of Net Position
 - Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Funds
 - Reconciliation of Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances with the Government-Wide Statement of Activities
- Supplementary Information
 - Budgetary Comparison Schedules for each fund and all funds combined

The audit firm will prepare the following:

- An independent auditor’s report, an independent accountant’s report on

management's assertions about compliance with specified requirements of Missouri state laws and regulations, schedule of selected statistics, supplemental schedules as recommended by DESE, and a report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with government auditing standards.

- A separate report of comments and recommendations addressed to the District's Board of Education (if applicable).

Additionally, the audit firm will work with the District as it prepares its Management Discussion and Analysis Report.

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

The auditors may commence the examination at a mutually agreed upon time. During the audit, the auditors may be required to meet with the Superintendent or other Central Office staff to discuss the GPFS, audit, or related matters. A post-audit conference with the Superintendent to review audit report recommendations will be held no later than September 30th of each year.

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 BID

5.1. Bid 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 (Name and telephone 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 company's past experience concerning timeliness of submittals and performing the duties of previous contracts within your company's proposed fees.
5. Describe your company's continuing education program and meeting state requirements as an auditor.

6. Provide a copy of your company's most recent peer review report.

7. Fees. The District requires a firm fixed fee for each of the following:

A. Audit for the year ending June 30, 2018 \$_____

B. Audit for the year ending June 30, 2019 \$_____ (option to renew)

C. Audit for the year ending June 30, 2020 \$_____ (option to renew)

5.2. Presentation of Bids

At 12:00 PM, Monday, March 12, 2018 all bid envelopes received by the District will be opened. It will be verified that three (3) signed copies of the bid are within. Those envelopes with three signed copies of the bid will be date stamped and forwarded to the Superintendent for evaluation. Any bid that fails to provide three signed copies will be considered incomplete and may not be considered as part of the evaluation.

5.3. Evaluation and Award of Contract

The Excelsior Springs School District Superintendent will review the bids. Final selection of a firm for recommendation to the Board of Education is expected to be made by March __, 2018 with Board action occurring on _____, 2018.

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

5.4. Audit Clause for Contracts, Examination of Records

The Contractor's records which shall include, but not be limited to, accounting records (hard copy, as well as computer readable data), written policies and procedures, subcontractor files, indirect cost records, overhead allocation records, correspondence, instructions, drawings, receipts, vouchers, memoranda, and any other data relating to this contract shall be open to inspection and subject to audit and/or reproduction by a duly authorized representative from the District, at the District's expense. The contractor shall preserve all such records for a period of three years, unless permission to destroy them is granted by the District, or for such longer period as may be required by law, after the final payment. Since the Contractor is not subject to the Missouri Sunshine Law (Chapter 610, RSMo), information regarding the Contractor's operations obtained during audits will be kept confidential.

The Contractor shall require all sub-contractors under this contract to comply with the provisions of this contract article by including the requirements listed above in written contracts with the subcontractors.

6. VENDOR INFORMATION:

Company Name:

Business Address:

Business City, State, & Zip Code: _____

Business Hours: _____

Business Telephone Number:

Business Fax Number: _____

6.1 Audit Approach

- Clearly describe your firm’s approach to conducting the examination.

6.2 Assurance

- Guarantee final audit will be complete and ready before the November meeting for Board approval.

6.3 Profile of the Firm

- State whether your firm is local, regional or national, and confirm that your firm has a current permit to practice issued by the Missouri State Board of Accountancy.
- Give the location of the office from which the work is to be done and the number of partners, managers, supervisors, and other professional staff employed at that office.
- Describe the range of activities performed by the local office in the governmental area such as audit, accounting or management services. You should include activities which demonstrate your commitment to the governmental practice.
- Briefly describe your firm’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 their effectiveness.

6.4 Additional Data

- Give any additional information considered essential to this proposal, including involvement in state and local government organizations, seminars, etc. Publications of your firm, such as directories, articles, and list of clients may be included but should not be voluminous.

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7. BID SUBMITTAL:

Authorized Representative Name: _____

Title: _____

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

Date: _____