

Charles Kinsey-CFO
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Poplar Bluff MO 63901
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REQUEST FOR PROPOSAL

Title: Annual Audit Services

Issue Date:

This document constitutes Poplar Bluff R-I School District's (hereafter called the "District") official request for proposal soliciting proposals from qualified individuals, firms, or organizations to provide auditing and tax form preparation services as described herein.

SEALED PROPOSALS FOR PROVIDING THE SERVICES DESCRIBED HEREIN MUST BE RECEIVED NO LATER THAN April 5, 2024. Proposals submitted after that time and date will be rejected and returned.

PROPOSALS SHALL BE SUBMITTED TO:

**Charles Kinsey, CFO
Poplar Bluff R-I Schools
1110 N. Westwood Blvd.
Poplar Bluff, MO 63901**

All inquiries for Proposal Preparation and Submission Requirements shall be directed to Charles Kinsey, CFO-Assistant Superintendent Business.

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Important Dates

RFP Issue Date: March 8, 2024

Questions due to the District: March 21, 2024

Proposal Due Date: April 5, 2024 @ 10:00 a.m.

Finalist Interviews (conducted at the District's discretion): April 10, 2024

BOE Approval Date: April 18, 2024

Contract Commencement Date: July 1, 2024

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I. RFP INSTRUCTIONS AND CONDITIONS

1. INTRODUCTION

The District currently serves nearly 5200 students. The campus includes one high school, one junior high, one middle school, four elementary schools, one Kindergarten Center, one Early Childhood Center, one Technical Career Center, and one school for at-risk high students. The District employs over 700 staff.

The District requests proposals from qualified, certified public accounting firms to audit its financial statements for the year ending June 30, 2024, with options to renew for each of the two subsequent fiscal years. The annual audit is to be performed following auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Governmental Auditing Standards, OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, as well as all requirements of the Missouri Department of Elementary and Secondary Education.

As additional engagements, the District is also requesting that proposals include tax form preparation services for its discretely presented component unit, the Poplar Bluff R-I School District Foundation, and a building corporation, which is reported as a blended component unit. Also, the Single Audit submission for the District to the Federal Audit Clearinghouse (FAC).

2. PROPOSAL PREPARATION AND SUBMISSION REQUIREMENTS

- A. To be considered, proposers must submit two (2) hard copies of the proposal and one electronic copy. Proposals shall be signed and submitted within a sealed envelope plainly marked with the title "Audit Services Proposal."
- B. Proposals shall be prepared, but thoroughly, providing a detailed and concise description of capabilities to satisfy the RFP requirements.
- C. Proposers must include at least the following information, data, and responses labeled accordingly in their proposals (i.e., C1, D, E., etc.):
 - (1) The Proposer must describe the Firm, including its size, structure, and history. Please also include the principal office address and any other related locations.
 - (2) The Proposer must describe the Firm's experience and qualifications to provide the services described in this RFP, emphasizing experience working with Missouri K-12 public school districts.
 - (3) The name, title, mailing address, telephone number, and e-mail address of the proposal's contact person.

- (4) The names of the employees, persons, or Contractor(s) proposed to perform the services and describe each's qualifications and experience.
- (5) A summary description or work plan which describes how Proposer intends to perform the required services and include a description of any involvement and responsibilities required of the District.
- (6) Description of how Proposer proposes to be compensated for the services to be provided, including a listing or schedule of fees, costs, and expenses, including reimbursable expenses, and Proposer's total cost for the services to be provided.
- (7) The Proposer must provide a minimum of three (3) references with names, addresses, and phone numbers. A list of all governmental entities and school districts for which each Proposer has provided services within the last 3-5 years.

3. AWARD

The District may request additional information and an interview with some or all Proposers as part of the selection process before making the award.

Qualities that will be taken into account include the overall content of the proposal, cost, experience, and qualifications of the Firm, and quality of how the services are proposed to be performed.

4. RIGHT TO REJECT

The District reserves the right to accept any proposal, reject any proposals, and waive any irregularities or informalities in any proposals. Conditional proposals will not be accepted.

5. PRICE

Services must be furnished at the fees, costs, and rates submitted and proposed unless otherwise stated. No increase in expenses will be permitted during the term of the contract.

6. CONTRACT

The Poplar Bluff R-I School Board of Education must formally approve any contract award to purchase with approval anticipated to be received no later than April 18, 2024. The successful Proposer will be required to enter into a written contract with the District, including, but not be limited to, the scope of services described herein and the contract provisions contained herein. It is anticipated the contract term will commence on July 1, 2024, and shall provide audit services for the fiscal year ending June 30, 2024, with audit completion by December of said year, and with options to renew for each of the two subsequent fiscal years ending in 2025 and 2026.

7. USE OF INFORMATION

- A. Any specifications, drawings, sketches, models, samples, data, computer programs or documentation or other technical or business information ("Information") furnished or disclosed to interested parties under this RFP, or as the result of this RFP, shall remain the property of the District and when in a tangible form, all copies of such information shall be returned to the District upon request. Unless such information was previously known to a party, free of any obligation to keep it confidential, or has been or is subsequently made public by the District or a third party, it shall be held in confidence by such party, shall be used only for this RFP, and may not be used for other purposes except upon such terms and conditions as may be mutually agreed upon in writing.

II. SCOPE OF SERVICES

AUDIT ENGAGEMENT:

The District requests proposals from qualified, certified public accounting firms to audit its financial statements for the year ending June 30, 2024, with options to renew for each of the two subsequent fiscal years. These audits are to be performed following the provisions contained in this request for proposal.

1. The annual audit will include the District's financial, transportation, attendance, federal, and state program records.
2. The annual audit should be performed following auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Governmental Auditing Standards issued by the Comptroller General of the United States, the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), requirements of Missouri laws and regulations as well as Missouri State Statutes and all requirements of the Missouri Department of Elementary and Secondary Education.
3. The District's Comprehensive Annual Financial Report (CAFR) is prepared following the requirements and guidelines contained in the GASB Codification of Governmental Accounting and Financial Reporting Standards. The District's records are reported on the cash basis of accounting for all funds and accounts, and we follow the procedures outlined in the Missouri Financial Accounting Manual. While the statements are the responsibility of the District, the auditors will prepare the basic financial statements, notes to the basic financial statements, required supplementary information, statistical section as well as the state and federal compliance sections, including the Schedule of Expenditures of Federal Awards (SEFA) and any other requirements as presented in the CAFR. The District will provide the transmittal letter and Management, Discussion and Analysis.
4. 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). The auditor shall keep abreast of the requirements, monitor the required checklists, and coordinate the preparation of statements to

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address all reporting requirements.

5. The annual audit should meet all requirements of applicable statutes and regulations to provide all necessary information to the many persons and groups with legitimate interests in the District's financial affairs. The contractor will ensure any new or changed laws or requirements for District financial affairs are properly reviewed and that the District is in compliance through out the term of the contract and any subsequent/renewal years.
6. The District seeks guidance from the auditors to identify disclosure requirements and be updated on new accounting profession statements.
7. A presentation to the Board of Education at the completion of the audit is required. The audit report is expected to be presented to the Board of Education no later than December of each year. The audit report that will be presented should be in final form two weeks before the date of the Board meeting.
8. The District will provide the following:
 - a. Reasonable workspace, as well as access to a wireless network, photocopying, and fax machine equipment.
 - b. Preparation of schedules and work papers on the cash basis of accounting based on a list and needs by the Firm. Preparation of the audit confirmations will be the responsibility of the auditor.
 - c. Availability of time and cooperation from District staff to assist the Firm by providing requested information, documentation, and explanations.
9. From time to time, the District may request additional services to be performed in conjunction with the audit. It is understood that an agreed-upon procedure letter would be prepared to outline the work to be performed and the estimated cost.
10. The proposal should identify and describe any anticipated potential audit problems, the Firm's approach to resolving these problems, and any special assistance requested from the District.
11. The auditor's principal contact will be with Charles Kinsey, CFO-Assistant Superintendent of Business.

OTHER ENGAGEMENTS:

As additional engagements, the District is also requesting that proposals include tax form preparation services for its discretely presented component unit, the Poplar Bluff R-I School District Foundation, and a building corporation reported as a blended component unit. Also, the Single Audit submission for the District to the Federal Audit Clearinghouse (FAC).

GENERAL DISTRICT INFORMATION:

1. The District maintains four major funds: General, Special Revenue, Debt Service, and Capital Projects.
2. The annual budget that the Board of Education adopted under Chapter 67, RSMo, is presented on the cash basis of accounting for all governmental funds. Below is a chart summarizing the budget that was adopted in June 2022. :

	Total Funds
Fund balances, July 1, 2022	\$46,697,268
Total revenues	\$76,904,575
Total expenditures	\$69,849,266
Total transfers	\$4,528,477
Fund balances, June 30, 2023	\$53,752,578

3. The District's September 2023 reported enrollment was 5193.
4. The District's financial software is SISFIN (Tyler Technologies).
5. The District's federal assistance to be reported on the schedule of federal awards for the 2024 fiscal year is expected to be slightly higher than that of the schedule reported for the 2023 fiscal year.
6. Currently, the District has an audit committee. Year-end communications should be directed to the District's Finance department management and the Board of Education.
7. Currently, the District does not perform any internal audits.
8. An unmodified opinion was issued on Poplar Bluff R-I School District's financial statements for the year ended June 30, 2023. A material weakness in internal control over the financial reporting of Poplar Bluff R-I School District was disclosed. The audit did disclose an item of non-compliance, which is material to the financial statements of Poplar Bluff R-I School District. No material weaknesses in internal control over major programs of the Poplar Bluff R-I School District were presented. An unmodified opinion was issued on compliance for major programs. The audit did not disclose audit findings, which are required to be reported in accordance with 2 CFR 200.516(a).

III. CONTRACT TERMS AND CONDITIONS

INTRODUCTION TO THIS SECTION

The successful Proposer will be expected to enter into a written contract with the District. The terms and conditions in this section are expected to be incorporated into any contract awarded due to this RFP. In submitting a proposal, the Proposer agrees to the terms and conditions in this section, unless a statement is made to the contrary. Acceptance of alternate language, terms, and conditions is at the sole discretion of the District. While the contract's exact term is subject to final determination, the successful Proposer would be expected to commence the initial services on or about June 24, 2024, and complete the services as mutually agreed. The following terms and conditions will not be considered complete, and other terms and conditions will be included in any resulting contract.

WARRANTY FOR SERVICES

Contractor warrants and represents to the District that Contractor possesses the background, experience, expertise, and qualifications to undertake and carry out the Services. Contractor further warrants and represents that the Services will be performed in a professional manner consistent with accepted industry standards.

INSURANCE

- A. Contractor shall maintain occurrence-based insurance, including comprehensive general liability, automotive liability, and, if applicable, workers' compensation and employers' liability. Such insurance shall be provided by insurance companies authorized to do business in the State of Missouri.
- B. The District shall be included as an additional insured on all required insurance policies, except Workers' Compensation and Employers' Liability, with respect to the liability arising out of Contractor's Services' performance under this Agreement.
- C. Certificates of insurance of Contractor's insurance coverage shall be furnished to the District at the time of the Services' commencement.
- D. All such insurance shall provide for notice to the District of cancellation of insurance policies thirty (30) days before such cancellation is to take effect.

TERMINATION

- A. The District may terminate this Agreement with or without cause at any time by giving 30 days prior written notice to the other party of its intention to terminate as of the date specified in the notice. The Contractor shall be paid for Services satisfactorily performed up to the time notice of termination is received. The Contractor shall also be paid for all Services satisfactorily performed between the time notice is received and the date of termination, as long as the Board approves all such performed Services in separate writing and in advance of their performance.

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B. In the event of a breach of this Agreement by either Contractor or the District, the non-breaching party shall give the breaching party written notice specifying the default. The breaching party shall have 30 days within which to cure the default. If the default is not remedied within that time, the non-breaching party shall have the right to then terminate this Agreement by providing written notice of such termination.

INDEMNITY

Contractor agrees to indemnify and hold harmless the District and the members of the Poplar Bluff R-I Board of Education, and the District's officers, employees, and agents from and against all liabilities, losses, damages, costs, and expenses of any kind on account of or resulting from injury, or claim of injury, to a person or property arising from Contractor's actions or omissions relating to this Agreement, or arising out of Contractor's breach or failure to perform any term, covenant, condition or Agreement herein provided to be performed by Contractor.

REPORTING

During the term of this Agreement, Contractor shall report to and confer with the District's Assistant Superintendent of Business and their designee regularly, and as may be reasonably requested concerning the services performed by Contractor and issues related to the services. The Contractor agrees to meet and confer with other District administrators, officers, and employees as directed or necessary or appropriate.

CONTRACTOR REPRESENTATIONS

Contractor acknowledges and represents that (i) Contractor is legally authorized to transact business in the State of Missouri and to provide the Services required hereunder, (ii) the entering into this Agreement has been duly approved by the Contractor, (iii) the undersigned is duly authorized to execute this Agreement on behalf of Contractor and to bind Contractor to the terms hereof, and (iv) Contractor will comply with all State, federal and local statutes, regulations and ordinances, including civil rights and employment laws, and agrees not to discriminate against any employee or applicant for employment or in the provision of Services on the basis of race, color, national origin, sex, sexual orientation, age or disability. The Contractor also agrees to abide by all applicable District policies and regulations.

FEDERAL WORK AUTHORIZATION PROGRAM

As an independent contractor of the District, Consultants will provide documentation and a sworn affidavit that all employees of Consultants are not considered unauthorized aliens as defined by Federal law and are enrolled in and actively participate in a federal work authorization program (FWAP) used to verify citizenship information of newly hired employees under the Immigration Reform and Control Act of 1986. **Consultants must also sign and provide the District an affidavit (attached) indicating they do not knowingly employ any unauthorized aliens under this Agreement.**

ACKNOWLEDGEMENT FORM
 (Complete and return as part of your proposal)

The Proposer hereby declares understanding, Agreement, and certification of compliance to provide the items and services, at the prices quoted, following all terms and conditions, requirements, and specifications of the original Request for Proposal (RFP) as modified by any addenda.

_____	_____	_____
Company Name	Representative's Name	Title

_____	_____	_____	_____
Address	City/State/Zip	Telephone #	Fax #

E-mail Address

_____	_____
Years in Operation	Years under the current structure and previous structure

1) Name of the Company's Officers:

NAME	TITLE
_____	_____
_____	_____
_____	_____

2) The undersigned hereby acknowledges the receipt of the following addenda:

Addendum	Date Issued	Date	Signature
Number		Acknowledged	
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

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

Company Officer's Name

_____	_____
Signature	Date

FEDERAL WORK AUTHORIZATION PROGRAM ("E-VERIFY") ADDENDUM

Pursuant to Missouri Revised Statute 285.530, all business entities awarded any contract above five thousand dollars (\$5,000) with a Missouri public school district must, as a condition to the award of any such contract, be enrolled and participate in a federal work authorization program for the employees working in connection with the contracted services being provided, or to be provided, to the District (to the extent allowed by E-Verify). Also, the business entity must affirm the same through the sworn affidavit and provision of documentation. The business entity must also sign an affidavit that it does not knowingly employ any person who is an unauthorized alien in connection with the services being provided or to be provided to the District.

Accordingly, your Company:

- a. agrees to have an authorized person execute the attached "Federal Work Authorization Program Affidavit" attached hereto and deliver the same to the District before or contemporaneously with the execution of its contract with the District;
- b. affirms it is enrolled in the "E-Verify" (formerly known as "Basic Pilot") work authorization program of the United States, and are participating in E-Verify with respect to your employees working in connection with the services being provided (to the extent allowed by E-Verify), or to be provided, by your Company to the District;
- c. affirms that it is not knowingly employing any person who is an unauthorized alien in connection with the services being provided, or to be provided, by your Company to the District;
- d. affirms you will notify the District if you cease participation in E-Verify, or if there is any action, claim, or complaint made against you alleging any violation of Missouri Revised Statute 285.530, or any regulations issued thereto;
- e. agrees to provide documentation of your participation in E-Verify to the District before or contemporaneously with the execution of its contract with the District (or at any time thereafter upon request by the District), by providing to the District an E-Verify screen print-out (or equivalent documentation) confirming your participation in E-Verify;
- f. agrees to comply with any state or federal regulations or rules that may be issued subsequent to this addendum that relates to Missouri Revised Statute 285.530; and
- g. agrees that your Company's failure to abide by the requirements a) through f) above will be considered a material breach of your contract with the District.

By: _____
(Signature)

Printed Name and Title: _____

For and on behalf of: _____
(Company Name)

FEDERAL WORK AUTHORIZATION PROGRAM AFFIDAVIT

I, _____, being of legal age and having been duly sworn upon my oath, state the following facts are true:

1. I am more than twenty-one years of age and have first-hand knowledge of the matters set forth herein.
2. I am employed by _____ (hereinafter "Company") and have authority to issue this affidavit on its behalf.
3. Company is enrolled in and participating in the United States E-Verify (formerly known as "Basic Pilot") federal work authorization program concerning its employees working in connection with the services Company is providing to, or will provide to, the District, to the extent allowed by E-Verify.
4. The Company does not knowingly employ an unauthorized alien connected with the services Company is providing to or will provide to the District.
5. FURTHER AFFIANT SAYETH NOT.

By: _____ (individual signature)

For: _____ (company name)

Title: _____

Subscribed and sworn to before me on this _____ day of _____, 20____.

NOTARY PUBLIC

My commission expires: