

**REQUEST FOR PROPOSAL**  
**RFP #019-073-02**  
**PROFESSIONAL AUDIT**  
**SERVICES**

Dates of Advertisement  
Deadline for Submitting Questions  
Deadline to Submit Bid  
Possible Interviews

September 13 & 20, 2019  
September 20, 2019  
October 3, 2019 @ 2:00pm  
October 7 – 11, 2019

**ALAMEDA UNIFIED SCHOOL DISTRICT  
REQUEST FOR PROPOSAL  
RFP NO. 019-073-02, Professional Audit Services**

NOTICE IS HEREBY GIVEN that the Alameda Unified School District, hereinafter referred to as DISTRICT, invites and will receive sealed bid proposals from interested and qualified vendors for Professional Auditing Services beginning April 1, 2020.

The bid package will be posted on the Fiscal page of DISTRICT website on September 13, 2019 and can be accessed at <http://www.alameda.k12.ca.us/fiscalservices> under “Current Bids.”

Sealed proposals should be delivered to Alameda Unified School District. Proposals shall be delivered and addressed to:

**Alameda Unified School District  
Attn: Purchasing Department  
2060 Challenger Drive  
Alameda, CA 94501**

no later than **2:00 P.M. on October 3, 2019**. Proposals received after the scheduled Submittal Deadline will be returned unopened. Proposals must bear original signatures and figures.

The DISTRICT reserves the right to accept or reject any and all proposals and to waive any informality in bidding as deemed to be in the best interest of the DISTRICT. Proposals will remain open and valid for sixty (60) days after the date set for the opening. Any bidder may withdraw his/her proposal, either personally or by written request, at any time prior to the scheduled closing time for receipt of proposals. No objections concerning the application, meaning, or interpretation of these specifications will be considered after the opening of the subject proposals.

Shariq Khan  
Chief Business Officer  
Legal – Alameda Times Star  
Publish Dates: 9/13/19 & 9/20/19

## **I. BACKGROUND**

The Alameda Unified School District (“District”) is seeking proposals from professional and qualified firms to perform independent audit services regarding the performance of the required annual District audit. The audit will include the financial audit of all district funds and the auditing and reporting on Measure I Bond Project Fund.

Alameda Unified School District is located in Alameda County serving a community of approximately 80,000 residents. The District operates ten elementary schools, two middle schools, four high schools, one adult school, one child development center and a central district administration site. The District serves 9,020 students and employs over 1150 teachers, support staff, and administrators. The District maintains its records in accordance with the requirements of the California School Accounting Manual as periodically published by the California State Department of Education.

## **II. INSTRUCTIONS**

Interested firms are invited to submit one original signed proposal, three (3) hard copies, and an electronic file on a thumb drive. The proposal shall be made in the format provided and the complete proposal, together with any and all additional materials, shall be enclosed in a sealed envelope addressed and delivered no later than 2:00 p.m. PST on October 3, 2019 to the following address:

Alameda Unified School District  
Attention: April Dizon, Fiscal Dept. Director  
2060 Challenger Drive  
Alameda, CA 94501

The sealed envelope shall be marked on the outside lower left corner with the words “Professional Audit Services RFP.” It is each firm’s sole responsibility to ensure that its proposal is received prior to the scheduled closing time for receipt of proposals. No corrected or resubmitted proposals will be accepted after the deadline. The proposal shall be an irrevocable offer for sixty (60) days following the scheduled date for contract award, until accepted or rejected.

All requirements must be addressed in your statement. The submitted proposal must not contain erasure, interlineations, or other corrections unless each correction is clearly and conspicuously authenticated by signing in the margin immediately opposite the correction the name of the person signing the proposal. Non-responsive statements will not be considered. All statements, whether deemed qualified or not, shall become the property of the District and shall be considered a part of the Public Record subject to public record requests.

Questions related to this RFP should be submitted in writing to April Dizon, Fiscal

Department Director, at [adizon@alamedaunified.org](mailto:adizon@alamedaunified.org) no later than September 20, 2019 at 2:00 pm. Specify "Professional Audit Services RFP" in the subject line. Answers will be posted under "Current Bids" on the Fiscal Department webpage of the District website at: <http://www.alameda.k12.ca.us/fiscalservices> by 5:00 pm on September 24, 2019. Firms are responsible for checking this page for additional information prior to submitting proposals.

An Offeror may modify or withdraw a proposal after submission by written notice of withdrawal provided that the proposal withdrawal is prior to the due date deadline specified above.

The District reserves the right to interview some or all responding firms during October 7 through October 11, 2019.

### **III. NO DISTRICT OBLIGATION**

This RFP does not commit the District to award a contract or pay any costs incurred in the preparation of a proposal responsive to this request. The District reserves the right to accept the proposal that it considers to be in the best interest and of the best value to the District. The District further reserves the right to accept all or part of any proposal or to cancel in part or in its entirety this Request for Proposals. Accordingly, District may decide to select and contract with any entity responding to this RFP or none at all.

The District makes no representation that participation in this RFP will lead to an award of contract. The awarding of the contract is at the sole discretion of the District. The District reserves the right to seek proposals from or to contract with any firm not participating in this process. The District reserves the right to reject any or all submissions, to request further information, to negotiate with any firm, to extend the submission deadline, or to amend or cancel in part or in its entirety this RFP.

### **IV. SCOPE OF WORK**

Education Code §41020 requires that school districts shall provide for an audit of the books and accounts of the district and the audit shall include all funds of the district, including student body, cafeteria funds, and any other funds under the control or jurisdiction of the district. Federal funds received by the District include, but are not limited to, Elementary and Secondary Education Act (Title I), Teacher Quality and Education Technology (Title II), NCLB (Title III), ESSA and Special Education. The District funds include, but are not limited to General Fund, Child Development, Cafeteria Fund, Adult Education Fund, Capital Facilities, Special Reserve, Debt Service, and Cafeteria Enterprise Fund.

The District employs over 1150 FTE, with approximate salaries and benefits of 94 million dollars and a total operating budget of approximately 122 million dollars. Revenues, appropriations, encumbrances and expenditures are maintained with the use of ESCAPE software through the Alameda County Office of Education (ACOE). Attendance is maintained using Aeries software.

The AUDIT shall be made in accordance with generally accepted auditing principles and shall include, to the extent applicable, the audit procedures required by the State Controller's Office of the State of California as detailed in the Controller's publication, "Standards and Procedures for Audits of California K-12 Local Educational Agencies," and such other publications on school district audit procedures of said Department as have been or shall be issued during the period of this contract. The scope of the audit shall not be limited to that provided in the aforementioned publications in the event that in the opinion of the party of the second part particular circumstances warrant extension thereof. The AUDIT shall include all funds of the district including, but not limited to General Fund, Special Revenue Fund, Debt Service Fund, Capital Projects Fund, Internal Service Fund, Bond Fund, Cafeteria Fund, Student Body Accounts and Long-Term Debt Accounts. A copy of this agreement setting forth the elements of the audit is included with this request for information.

The Fiscal department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmation will be the responsibility of the District. The District will provide the auditors with reasonable workspace, tables, chairs and electrical outlets. The auditors will have access to a telephone line, photocopies and the internet. Report preparation, editing and printing shall be the responsibility of the auditor with a minimum of twelve completed copies to be submitted to the District in addition to copies appropriate and required federal, state, and county agencies.

#### **V. DEFINITIONS**

- A. As used herein, "RFP" means this Request for Proposal, RFP #019-073-02, Professional Audit Services.
- B. As used herein, "District" or "AUSD" means the Alameda Unified School District.
- C. As used herein, "Offeror" means the Firm or Contractor submitting a Proposal.
- D. As used herein, "Offer" means the Proposal.
- E. As used herein, "Contract" means an associated Agreement with the District.

#### **VI. CONTENTS FOR PROPOSALS**

In order for a proposal to be considered, it must be clear, concise, complete, well organized and demonstrate both respondent's qualifications, and its ability to follow instructions. The quality of answers, not length of responses or visual exhibits is important in the proposal.

The proposal shall be organized in the format listed below. Respondents shall read each item carefully and answer each of the following items accurately to ensure compliance with District requirements. The firm's response to each lettered item below should be indexed with a separate tab in the proposal.

- A. Cover Letter: State the validity of the firm and the irrevocable nature of the proposal for 60 days following the scheduled date for contract award, until accepted

or rejected. The proposal must bear the signature of a person duly authorized to sign the proposal on behalf of the offer and reference this RFP #019-073-02, Professional Audit Services and accept its terms and conditions or clearly and conspicuously indicate any exceptions.

- B. Description of Firm:** This section should provide a brief description of the firm and statement of interest and qualification for providing the requested services. Include information regarding the size, location, nature of work performed, years in business and approach that will be used in meeting the needs of the District. This should include the size of the firm's governmental audit staff, the location of the office from which this engagement would be performed and the number/nature of the staff to be employed in this engagement on a full-time and on a part-time basis. An affirmative statement should be included that the firm and all assigned key professional staff are currently and properly certified or licensed to perform the services. The Offeror should provide an affirmative statement that it is independent of the District as defined by generally accepted auditing standards. The firm should list and describe the firm's professional relationships involving the District for the last five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit services.
- C. Offeror's Personnel:** Submit resumes or profiles on the individuals who will be assigned to provide the requested services, including their qualifications and recent related experience providing similar services.
- D. Past Performance:** This section should include past performances of similar services and related experience. The Offeror is also required to submit a copy of the report regarding its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements. The firm shall also provide information on the results of any federal or state desk reviews or field review of its audits during the last three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations. The Firm will list the most relevant and significant engagements performed in the last five (5) years that are similar to the size of engagement described in this RFP. These engagements should be ranked on the basis of total staff hours. The firm will indicated the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.
- E. Customer Service to AUSD Commitment:** Describe how the firm will provide service and fulfill the requirements and expectations of the District. Provide a description of how services will be performed by Offeror. Offeror is encourage to provide additional information of description of resources the firm feels is pertinent to the RFP. Include letters of reference or testimonials. Ongoing commitment to providing outstanding customer service, professional development/education of staff and the number and type of employees in the local office must

be indicated.

- F. Professional Audit Services Fees:** Using the Attachment 1, provide a standard Fee Schedule for the specific tasks required by the Scope of Services. Fees should distinguish hourly rates, shift rates, costs per sample, etc. for each type of work as appropriate and should qualify rates for regular, overtime and holiday work, if applicable. All rates must be inclusive of all costs, overhead, general administrative cost, mileage, travel, materials, labor, indirect and direct costs, fee, profit, etc. A final “Not to Exceed” amount should be provided. Any annual fee escalation for option years 2 through 3 must be indicated.

- G. Firm Financial Statement**

- H. Noncollusion Affidavit Form:** Execute and submit with any proposal.

## **VII. PROPOSAL EVALUATION**

- A.** It is anticipated that a contract will be made with the Offeror whose proposal is determined to be the best value for the District by applying the evaluation criterial established in this RFP.
- B.** Initial ranking of proposals will take place by the Superintendent or designee using a scale of 100 points to score the proposals on the following criteria:

<b>CRITERIA</b>	<b>POSSIBLE POINTS</b>
Offeror Qualifications/Personnel	25
References/Experience with California School Districts	20
Qualify of Overall Proposal	15
Cost	40
<b>Total Maximum Points</b>	<b>100</b>

## **VIII. AGREEMENT REQUIREMENTS**

- A. Insurance:** The District requires that its Vendors carry Professional Liability Insurance coverage of at least \$1,000,000. This insurance is to be paid by the Offeror. In addition, the Offeror must provide comprehensive liability, automobile liability and worker’s compensation insurance coverage.
- B. Schedule:** Audit services are to commence April 1, 2020.

## Attachment 1: PROPOSAL FORM

### AUDITOR'S FEES

Firms that respond to the Request for Proposal shall state the maximum annual cost:

#### Maximum Annual Fee

	2019-20	2020-21	2021-22
Financial Audit of all District's Funds			
Measure I Audit			

Said fee is a maximum fee and is subject to corresponding reduction in the event that the actual cost of making the audit proves to be less than is now estimated at the time of submitting the proposal. The hourly rates, which include a reasonable profit and constitute the basis upon which the maximum fee has been determined, are hereby fixed and set forth as follows:

Classification	Hourly Rate 2019-20	Hourly Rate 2020-21	Hourly Rate 2021-22
Partner			
Manager			
Senior Auditor			
Staff Auditor			
Other			

Throughout the year, the District requires additional services from the accounting/audit firm such as having auditors accessible to the District by providing telephone and written services for such purposes as answering accounting questions of unusual nature, answering state or federal agencies who might question some areas or comments contained in the audit report, and similar problems. These services shall be provided at no additional fee during the tenure of the contract.

In the event that circumstances disclosed by the auditor indicate that more detailed verification is required in addition to that which would be sufficient under ordinary circumstances, the auditor agrees to notify the District in writing of all facts relative to extraordinary circumstances, together with a written estimate of the additional cost of work and services thereof. No claims of the auditor for extra work or services shall be allowed or paid without such written consent and approval of the District first having been so obtained before such extra work and services reentered upon or undertaken.



**NON-COLLUSION AFFIDAVIT**

STATE OF CALIFORNIA

County of \_\_\_\_\_, \_\_\_\_\_, being first duly  
(Print Name)

sworn, depose and says that he or she is \_\_\_\_\_ of the party  
(Title)

making the foregoing bid that the bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the bid is genuine and not collusive or sham; that the bidder has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid, and has not directly or indirectly colluded, conspired, connived, or agreed with any bidder or anyone else to put in a sham bid, or that anyone shall refrain from bidding; that the bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the bid price of the bidder or any other overhead, profit, or cost element of the bid price, or of that any other bidder, 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 bid are true; and further, that the bidder has not, directly or indirectly, submitted his or her bid price or any breakdown thereof, or the contents thereof, of divulged information or data relative thereto, or paid, and will not pay, any fee to any corporation, partnership, company association, organization, bid depository, or to any member or agent thereof to effectuate a collusive or sham bid.

I certify (or declare) under penalty or perjury under the laws of the State of California that the foregoing is true and correct.

Dated: \_\_\_\_\_  
\_\_\_\_\_ Print name

\_\_\_\_\_  
Signature

State of California

County of \_\_\_\_\_

On \_\_\_\_\_, before me, \_\_\_\_\_(Notary Public),

personally appeared \_\_\_\_\_, who proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under **PENALTY OF PERJURY** under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal,

\_\_\_\_\_  
(Signature of Notary)

\_\_\_\_\_  
(Seal of Notary)