



INVITATION TO BID

EDMOND PUBLIC SCHOOLS

1001 W. DANFORTH EDMOND, OK 73003

ATTN: PURCHASING (405) 340-2810 purchasing@edmondschools.net

BIDDER AGREES TO COMPLY WITH ALL TERMS AND CONDITIONS BELOW AND ON PAGE 2 OF THIS BID.

Issue Date March 12, 2021	Competitive Bid Number RFP 21-32 Professional Audit Services	Closing Date/Time April 9, 2021 11:00 a.m.
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Edmond Public Schools is requesting proposals from qualified firms of Certified Public Accountants to audit its financial statements for the fiscal year ending June 30, 2021. Details of the request are outlined on pages 3-12.

Proposals will be accepted until April 9, 2021 at 11:00 a.m. Proposals received after this time will not be accepted.

Completed proposals should be emailed as a pdf attachment to purchasing@edmondschools.net.

The subject line must read: **Audit Services RFP 21-32**. Emails with this subject line will not be opened until that date.

Please do not send other correspondence with this subject line.

Questions may be directed to Edmond Public Schools Chief Financial Officer, Lori Smith at 405-340-2808 or lori.smith@edmondschools.net.

Edmond School's year-end June 30, 2020 audit may be viewed here.

The Board of Education of Independent School District I-12, Oklahoma County, Edmond, Oklahoma, is under no obligation to accept any bid. This bid is submitted as a legal offer and when accepted by the Board of Education constitutes a firm contract.

THIS BID INVALID IF NOT SIGNED AND NOTARIZED

AFFIDAVIT: Firm: _____

FEIN: _____ Email: _____

STATE OF _____ Address: _____ Phone: _____

COUNTY OF _____ City: _____ State: _____ ZIP: _____

The undersigned agent represents that (s)he is of lawful age, being first duly sworn, on oath says that: (1.) (s)he is the duly authorized agent of the bidder and/or contractor submitting the competitive bid and/or procuring the contract which is attached to this statement, for the purpose of certifying the facts pertaining to the existence of collusion among bidders and between bidders and district officials or employees, as well as, facts pertaining to the giving or offering of things of value to district personnel in return for special consideration in the award of any contract pursuant to the bid to which this statement is attached; (2.) (s)he is fully aware of the facts and circumstances surrounding the making of the bid and/or the procurement of the contract to which this statement is attached and has been personally and directly involved in the proceedings leading to the submission of such bid; and (3.) neither the bidder nor anyone subject to the bidder's direction or control has been a party to: (a.) any collusion among bidders in restraint of freedom of competition by agreement to bid at a fixed price or to refrain from bidding, (b.) any collusion with any district official or employee as to quantity, quality or price in the prospective contract, or as to any other terms of such prospective contract, (c.) any discussions between bidders and any district official concerning exchange of money or other thing of value for special consideration in the award of a contract, (d.) paying, giving or donating or agreeing to pay, give or donate to any officer or employee of Edmond Public Schools, any money or other things of value, either directly or indirectly, in procuring the contract to which this statement is attached.

Subscribed & sworn before me this _____ day of _____, 20_____

NAME/TITLE OF AUTHORIZED AGENT

SIGNATURE NOTARY PUBLIC (or CLERK or JUDGE)
My commission expires: _____ Seal: _____

SIGNATURE OF AUTHORIZED AGENT

TERMS AND CONDITIONS

1. Sealed Bids will be opened by the Purchasing Office at Edmond Public Schools (EPS) Administration Center, 1001 W. Danforth, Edmond, Oklahoma.
2. Bids received after the closing time stated in the bid will not be considered. Envelopes must contain only one bid, be sealed, and name of bidder noted on envelope. Competitive bid number and closing date must appear on face of envelope.
3. This contract may be bid and awarded on an ALL OR NONE basis or by item/groups of items, whichever is in the best interest of EPS. If bidding ALL OR NONE, either by groups of line items or by total of line items, this must be clearly stated on the bid response.
4. Bids received must include completed affidavit section on front of this form. Alternate forms may be considered, but must reference this bid; all terms and conditions will still apply. Penciled bids will not be accepted. All corrections must be initialed.
5. Items shall be bid F.O.B. to EPS and include packaging, handling, shipping, and delivery charges fully prepaid by the vendor.
6. All bids must be submitted exclusive of Federal Excise Tax and Oklahoma State Sales Tax. If documentation of tax exemption is required, please make such notation on your bid and documentation will be furnished to the vendor with the purchase order.
7. The vendor shall deliver merchandise as bid. No deviations shall be made without prior approval of the Purchasing Office.
8. No interpretation will be addressed by the Purchasing Office unless it is received at least seven (7) days prior to the scheduled closing time. Any and all such interpretations and supplemental instructions will be in the form of written addenda to the specifications and will be sent to all prospective bidders if the competitive nature of the bidding is affected. An extension of the closing date may be made by EPS if the situation warrants.
9. Any manufacturer names, trade names, brand names, information and/or catalog numbers listed in a specification are for information and not intended to limit competition. Alternate bids will be considered unless specifically prohibited. The bidder may offer any brand for which (s)he is an authorized representative, but must meet or exceed the specifications for any item(s). If bids are based on equivalent products, indicate on the bid form the manufacturer's name and item number. **Proof of equivalency will be the responsibility of the bidder.** Reference to literature submitted with a previous bid will not satisfy this provision. The bidder shall also explain in detail the reason(s) why the proposed equivalent will meet the specifications and not be considered an exception thereto. Bids that do not comply with these requirements are subject to rejection.
10. All bids submitted are subject to the purchasing policies and procedures established by the EPS Board of Education and these Terms and Conditions and specifications listed herein—all of which are made a part of this bid invitation by reference. This bid, any subsequent purchase order or contract, and all related payments will be governed by the laws of the State of Oklahoma.
11. This bid is submitted as a legal offer, and any bid when accepted by EPS Board of Education constitutes a firm contract.
12. This form must be completed with the corporate name of the bidder and must be fully and properly executed by an authorized person and notarized with full knowledge and acceptance of all its provisions. Any bid award and subsequent payment will be made on the basis of bidder's name as shown on the bid. Oklahoma laws require each bidder submitting a competitive bid to the State of Oklahoma for goods or services to furnish a notarized sworn statement of non-collusion; therefore, this bid is invalid if statement of non-collusion is not signed.
13. In-state preference not to exceed a 5% differential may be allowed for supplies, materials and provisions produced, manufactured or grown in this state, 74O.S.85.32. If you wish to claim this preference, place an asterisk (*) by each item and identify whether it is produced, grown or manufactured in Oklahoma. Proof of qualification rests with vendor.
14. A preference not to exceed 5% may be given to a certified minority vendor. The vendor must be certified as a minority vendor by the State of Oklahoma BEFORE submitting the bid. A photocopy of the certificate must be submitted with the bid. The original certificate must be available for inspection upon request. This preference may NOT be added to or used in conjunction with any other preference in order to exceed 5%.
15. Cash and other discounts will be considered and evaluated in the bid award. However, cash discounts will be considered only if the District determines the time period for receiving a discount can be met.
16. Oklahoma is an energy conservation state and we welcome any comments on your bid that would indicate energy savings.
17. In the event a delivery date is specified on the bid, the successful bidder will be expected to meet this date. Failure to meet the required delivery date during the performance of the contract could be cause for termination.
18. By submitting this Invitation to Bid, bidder acknowledges and will honor the Terms and Conditions. Any attachments produced by the bidder and submitted with this bid will become part of this bid. These Terms and Conditions will apply to all attachments and supersede any Terms and Conditions in any attachments.
19. BIDS MAY BE REJECTED UNLESS THE ABOVE PROCEDURES ARE FOLLOWED. EPS RESERVES THE RIGHT TO REJECT ANY AND ALL BIDS IF IT IS IN THE BEST INTEREST OF THE DISTRICT TO DO SO.
20. If this bid will involve any labor on the campus of EPS, the bidder must provide insurance coverage as prescribed by the laws of the State of Oklahoma. The bidder will hold the District harmless, and will assume all responsibility for personal injury and property damage occurring in connection with the project. The successful bidder is to ensure a copy of an Insurance Certificate showing coverage by Worker's Compensation and/or other Liability Insurance is on file with the District, or that (s)he is exempt from carrying such insurance, BEFORE work begins. Failure to carry the insurance by an exempt bidder will not necessarily void his/her bid.
21. If your company participates in a national purchasing cooperative, please contact the EPS Purchasing Office for information regarding the district's participation.
22. Acceptance of the district's purchasing card as a payment method may be considered and evaluated in the bid award.

EQUAL OPPORTUNITY STATEMENT

Edmond Public Schools, in compliance with Title VI of The Civil Rights Act of 1964, Executive Order 11246 as amended, Title IX of The Education Amendments of 1972, Sections 503 and 504 of The Rehabilitation Act of 1973, The Americans with Disabilities Act of 1990, The Family and Medical Leave Act of 1993, The Civil Rights Act of 1991, and other Federal Laws and Regulations, does not discriminate on the basis of race, color, national origin, sex, age, religion, disability, or status as a veteran in any of its policies, practices or procedures; this includes but is not limited to admissions, employment, financial aid, and educational services.

**EDMOND PUBLIC SCHOOLS
REQUEST FOR PROPOSAL
FOR PROFESSIONAL AUDITING SERVICES**

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**EDMOND PUBLIC SCHOOLS
REQUEST FOR PROPOSAL
FOR PROFESSIONAL AUDITING SERVICES**

I. INTRODUCTION

A. General Information

Edmond Public Schools (“EPS”) is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2021, with the option of auditing its financial statements for each of the four (4) subsequent fiscal years.

There is no expressed or implied obligation for EPS to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

Any inquiries concerning this Request for Proposal should be addressed in written form to:

Edmond Public Schools
Lori Smith, Chief Financial Officer
1001 W. Danforth Rd.
Edmond, OK 73003
lori.smith@edmondschools.net

During the evaluation process, EPS reserves the right, where it may serve EPS' best interest, to request additional information or clarification from proposers, or to allow corrections of errors or omissions. At the discretion of EPS, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

EPS reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected.

Submission of a proposal indicates acceptance by the firm of the conditions contained in this Request for Proposal, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between EPS and the firm selected. It is anticipated the selection of a firm will be completed by May 4, 2021.

EPS RESERVES THE RIGHT WITHOUT PREJUDICE TO REJECT ANY AND ALL PROPOSALS.

B. Term of Engagement

A five (5) year relationship is anticipated, subject to the annual review and approval by the Edmond Public Schools Board of Education, the satisfactory negotiation of terms (including a price acceptable to both EPS and the selected firm), the concurrence of the Board of Education and the annual availability of an appropriation.

II. NATURE OF SERVICES REQUIRED

A. Scope of Work to be Performed

EPS desires the auditor to prepare the estimate of needs for the year ending June 30, 2022 and the financial statements for the year ending June 30, 2021 in the format prescribed for filing with the Oklahoma County Excise Board.

EPS desires the auditor to perform an independent audit of client-prepared financial statements in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards, the provisions of the Federal Single Audit Act (as amended), and the provisions of the U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

EPS desires the auditor to express an opinion on the fair presentation in accordance with generally accepted accounting principles of the financial statements of its governmental activities, each major fund, the aggregate remaining fund information and the related notes to the financial statements, which collectively comprise the District's basic financial statements. In addition, EPS desires the auditor to express an opinion on the same basic financial statements in accordance with the financial reporting provisions of the Oklahoma State Department of Education referred to as "regulatory basis of accounting" and described in the notes to the financial statements.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

The auditor shall also express an opinion on compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of EPS' major federal programs for the audit year. EPS' major federal programs are to be identified in the schedule of findings and questioned costs.

The auditor will be expected to present the audit report and any findings to the EPS Board of Education at a regularly scheduled board meeting, date to be determined.

The auditor will also be expected to confer with EPS staff with respect to accounting, financial reporting, and internal control issues.

B. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles and also on the fair presentation of the financial statements in conformity with the regulatory basis of accounting prescribed by the Oklahoma State Department of Education.
2. A report on compliance and internal control over financial reporting based on an audit of the financial statements.
3. A report on compliance for each major federal program and on internal control over compliance required by OMB circular A-133.

In the required reports on compliance and internal controls, the auditor shall communicate any material weaknesses found during the course of the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the report(s) on compliance and internal controls.

The report on compliance and internal controls shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.

Irregularities and illegal acts: Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware of to the Superintendent of Schools.

EPS currently anticipates it will prepare one or more official statements in connection with the sale of debt securities which will contain the general purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the fiscal advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."

The Schedule of Expenditures of Federal Awards and related auditor's report, as well as the reports on compliance and internal controls are to be issued as part of the comprehensive annual financial report.

C. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified, in writing, by EPS of the need to extend the retention period. The auditor will be required to make working papers available upon request of the school district.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. DESCRIPTION OF THE SCHOOL DISTRICT

A. Name of Audit Contact Person

The auditor's principal contact with EPS will be Lori Smith, Chief Financial Officer, who will coordinate the assistance to be provided by EPS to the auditor.

B. Background Information

EPS serves an approximate student population of 23,500 and is currently the third largest traditional public school district in Oklahoma in terms of enrollment.

EPS financial statements are prepared on a regulatory basis of accounting prescribed by the Oklahoma State Department of Education. The differences between this method and generally accepted accounting principles are described in the notes to the financial statements.

EPS's legal budget is determined on the Estimate of Needs filed with the Oklahoma County Excise Board. The legal budget for the general fund for the fiscal year ending June 30, 2021 is \$202,007,642.

EPS has a total annual payroll of approximately \$170 million dollars, which includes salaries and benefits for approximately 2,970 employees.

EPS receives approximately \$11 million in federal program funding in a normal year. Federal revenue will likely be double that amount for the next two to three years as the district claims reimbursement from federal Covid relief funds. For the year ending June 30, 2021 EPS expects to receive funding in excess of \$300,000 from four different federal program clusters, depending on the CFDA numbers assigned to the various Covid relief programs. The number of major programs may vary from year to year.

EPS regularly issues bonds to finance capital projects associated with the district's sustained enrollment growth. Bond proceeds are accounted for in nine separate bond funds. Other accounting funds used include the general fund, building fund, child nutrition fund, sinking, fund endowment fund, activity fund, and gift fund.

EPS stores the majority of its financial and personnel records in digital format. Digital records include bids, purchase orders, invoices, and employment contracts.

More detailed information on the school district and its finances can be found in budget documents, annual financial reports, and policies and procedures manuals. To review any of these documents, visit the district's web page at www.edmondschools.net or contact Lori Smith, CFO. EPS will make prior years' audit reports and management letters available to proposers to aid in their response to this RFP.

IV. TIME REQUIREMENTS

A. Schedule for the 2020-21 Fiscal Year Audit

During the audit, various conferences will be held with the Chief Financial Officer and Finance Supervisor. Upon notification of selection, there will be an entrance conference to set a timetable for the audit. This meeting will also be used to discuss prior audit problems and establish overall liaison for the audit and to make arrangements for workspace and other needs of the auditor. The timetable will include the completion of the following:

1. Estimate of Needs
2. Detailed Audit Plan -- The auditor shall provide EPS with a detailed audit plan and a list of all schedules to be prepared or provided by district staff
3. Fieldwork Schedules
4. Draft Reports
5. Final Reports
6. Presentation to the Board of Education

In addition to an entrance conference, progress conference(s) and an exit conference will also be required.

B. Date Audit Report is Due

The auditor shall provide a draft report and all recommendations, revisions and suggestions for improvement to the Chief Financial Officer.

The Chief Financial Officer will complete a review of the draft reports as expeditiously as possible. It is not expected that this process should exceed two (2) weeks. During that period, the auditor should be available for any meetings that may be necessary to discuss the audit reports.

Once all issues for discussion are resolved, the final signed report shall be delivered to the Chief Financial Officer within ten (10) working days. The final report will be delivered in

digital and hardcopy. Ten (10) signed hard copies are to be delivered. It is expected that this process will be completed and the final report delivered by January 14, 2022.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. School District Staff

Business Department staff and other responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. It is requested that all information requests be coordinated through the Chief Financial Officer.

B. Financial Statements to be Prepared by the Staff of EPS

The staff of EPS will prepare the financial statements, schedule of expenditures of Federal Awards, and other schedules for the auditor as determined.

C. Work Area, Telephone, Copier and Fax Machines

EPS will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided with access to telephone lines, copier and fax machines.

D. Report Preparation

Report preparation, editing and printing shall be the responsibility of the auditor.

VI. PROPOSAL SPECIFICATIONS

A. Qualifications and Experience

1. Independence

The firm should provide an affirmative statement that it is independent of EPS as defined by generally accepted auditing standards and the General Accounting Office's Government Auditing Standards.

The firm should also list and describe any of the firm's professional relationships involving EPS for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

2. Conflict of Interest

The firm shall have no conflict of interest with regard to any other work performed by the firm for EPS. In addition, neither the firm nor engagement staff shall have conflict

of interest through relationship with key EPS personnel or members of the Board of Education. (See Appendix A.)

3. Firm Qualifications and Experience

The proposal should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed, the number and qualifications of the professional staff to be employed in this engagement.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement as to whether that quality control review included a review of specific government engagements. 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.

4. Partner, Supervisory and Staff Qualifications and Experience

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in the state of Oklahoma. The firm also should provide information on the government auditing experience of each person.

The firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also should indicate how the quality of staff over the term of the agreement would be assured.

5. Similar Engagement with Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of 5) performed in the last five (5) years that are similar to the engagement described in this Request For Proposals.

6. Errors and Omissions

The firm shall obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts or omissions of any officers, employees or agents thereof.

7. Subcontracting

The firm will not delegate or subcontract its responsibilities under this agreement without the express prior written permission of EPS.

B. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from EPS.

C. Report Format

The proposal should state that the auditor would provide the reports required in Section II-B.

D. Professional Fees and Expenses

The proposal should contain all pricing information relative to performing the audit engagement as described in this Request for Proposal. The total all-inclusive maximum price bid is to contain all direct and indirect costs including all out-of-pocket expenses. The total cost for the preparation of the Estimate of Needs shall be listed separately from the total cost of performing the audit.

E. Manner of Payment

Auditor may invoice for the preparation of the Estimate of Needs after delivery of the final document.

Auditor may invoice for the audit services after presentation of the final audit report to the EPS Board of Education.

F. Proposal Delivery

Proposers should send the completed proposal as a PDF attachment via email to purchasing@edmondschools.net.

The subject line of the email should read: **Audit Services RFP 21-32.**

All proposals must be received by April 9, 2021 at 11:00 a.m.

Emails sent with this subject line will not be opened until that date. Please do not send other correspondence with this subject line.

APPENDIX A

KEY EPS PERSONNEL

Superintendent
Bret Towne

Chief Financial Officer and Treasurer
Lori Smith

Finance Supervisor
Nicole Ball

Purchasing / Contracts Supervisor
Jennifer Harraman

Accountant
Debbie Smith

Payroll Supervisor
Rhonda Lytle

EPS BOARD OF EDUCATION MEMBERS

Kathleen Duncan
President

Jamie Underwood
Vice President

Lee Ann Kuhlman
Member

Cynthia Benson
Member

Meredith Exline
Member