



January 17, 2020

Re: **Annual Audit Services**

Enclosed is a Request for Proposal (RFP) for Annual Audit Services. The proposed period of the awarded Agreement will be for a one-year period, with four one-year renewal options. The responsive Proposal will comply with all federal, state and local regulations. Information regarding the services to be provided, information which must be submitted as part of the Proposal, and related details are included in the accompanying RFP.

All interested parties must submit Proposals by **Friday, February 7, 2020**, before 2:00 p.m., CST. **No late submittals will be accepted.** The Board of Education reserves the right to accept or reject any or all Proposals, to waive any irregularities, and to accept the Proposal that is in the best interest of the District. The anticipated award for Annual Audit Services will be considered by the Board at its regular meeting on **Thursday, February 13, 2020**.

Firms are to submit four (4) copies of their response to the RFP. Proposals shall be delivered in sealed envelopes clearly marked as indicated below.

**St. Charles City School District
Annual Audit Services Proposal
400 North Sixth Street
St. Charles, Missouri 63301**

All proposals that are received become a part of the District's file, and there is no obligation by the District to accept any proposal. Following the review of the proposals, we may request that certain proposers be present for interviews, which will be scheduled at a mutually agreeable time.

All communications by the Firm concerning this RFP, including requests for additional information or clarification, must be requested in writing by **4:00 p.m., Friday, January 24, 2020**. Requests to visit the District to review its financial records prior to preparing a Proposal must be directed to Dr. Charles Brazeale, Assistant Superintendent of Business & Technology, via email at cbrazeale@stcharlessd.org

Request for Proposal

to provide

Annual Audit Services

Sealed Proposals to be forwarded to the
St. Charles City School District
Annual Audit Services Proposal
400 North Sixth Street
St. Charles, Missouri 63301

All Proposals must be received by

2:00 p.m., CST

Friday, February 7, 2020

By Authorization of the

BOARD OF EDUCATION

St. Charles City School District

GENERAL INFORMATION

1. The Board of Education of the St. Charles City School District (hereafter "District") will receive sealed Proposals from qualified firms of certified public accountants for providing **Annual Audit Services** for the 2019-2020 fiscal school year with options to renew for the four years subsequent thereto.
2. The purpose of this Request for Proposal (RFP) is to establish the requirements for Annual Audit Services, and to solicit Proposals from audit firms (hereafter "Firm") for providing such audit services. The RFP requests a great amount of detail to avoid delays, misunderstanding, and to simplify the evaluation of the Proposals. The Firm is requested to respond to each specification.
3. The Firm must submit a complete Proposal covering all requirements identified in this RFP package in order to be considered. All Proposals will be carefully scrutinized to ensure that such requirements can be met. Proposals submitted must be the original work product of the Firm.
4. Four (4) copies of the Proposal shall be sealed and plainly marked on the envelope with the name "**Annual Audit Services Proposal**" and delivered to:

St. Charles City School District
Annual Audit Services Proposal
400 North Sixth Street
St. Charles, Missouri 63301
5. Proposals will be received until **2:00 p.m., CST, February 7, 2020**. Electronic or facsimile offers will not be considered in response to this RFP, nor will modifications by electronic or facsimile notice be accepted.
6. The District is not responsible for lateness or non-delivery by the US Postal Service or other carrier to the District. The time and date recorded by the District shall be the official time of receipt.
7. Requests for interpretation must be made in writing to the Chief Financial Officer of the St. Charles City School District no later than 4:00 p.m. on January 24, 2020. Any information given to a Firm concerning the RFP will be furnished to all Firms as an addendum to the RFP if, in the District's sole discretion, such information is deemed necessary to all Firms submitting Proposals on the RFP, or if the lack of such information would be prejudicial to uninformed Firms. The Firm should rely only on written statements issued by the District in the form of an addendum to the RFP.
8. No oral interpretation will be made to any Firm as to the meaning of the RFP. Any oral communication will be considered unofficial and non-binding on the District. Unauthorized contact by the Firm with other District employees or Board members regarding the RFP may result in disqualification.
9. Proposals may be modified or withdrawn by written notice or in person by the Firm or its authorized representative, provided its identity is disclosed on the envelope containing the Proposal and such person signs a receipt for the Proposal, but only if the withdrawal is made prior to the deadline.
10. The information presented in the RFP is not to be construed as a commitment of any kind on the part of the District. There is no expressed or implied obligation for the District to reimburse responding firms for any expenses incurred in preparing Proposals in response to this request.

11. Proposals submitted in response to this RFP should include a “not-to-exceed” fee of what the firm would charge to perform the District’s audit.
12. Although the District cannot bind future governing bodies, it is anticipated that the Firm selected to serve as the District’s auditor will be retained for a 5-year period with annual evaluations made of its services.
13. All Proposals must be submitted on the District forms as attached. Proposals submitted on forms other than the enclosed may be rejected. No alternate Proposals that significantly deviate or modify the concept and ultimate objectives of this RFP will be considered. Non-compliance with RFP specifications will disqualify Proposals from further consideration.
14. Any explanation or statement that the Firm wishes to make must be contained with the Proposal but shall be written separately and independently of the Proposal proper and attached thereto. Unless the Firm so indicates, it is understood that the Firm’s proposal is in strict accordance with the RFP requirements.
15. The District reserves the right to reject any or all Proposals and to waive informalities and minor irregularities in Proposals received. The District, in its sole discretion, will determine whether an irregularity is minor.
16. All Proposals shall be deemed final, conclusive and irrevocable and no Proposal shall be subject to correction or amendment for any error or miscalculation. No Proposal shall be withdrawn without the consent of the District after the scheduled closing time for the receipt of Proposals.
17. Proposals, prices, terms and conditions shall remain firm for a period of ninety (90) days from the due date for Proposals or until that time when the District takes official action on the Proposals.
18. The Firm is responsible for its own verification of all information provided to it. The Firm must satisfy itself, upon examination of this RFP, as to the intent of the specifications. After the submission of the Proposal, no complaint or claim that there was any misunderstanding will be entertained.
19. Proposals may contain data that the Firm does not want used or disclosed for any purpose other than evaluation of the Proposal. The use and disclosure of such data may be so restricted, provided the Firm marks the cover sheet of the Proposal with the following legend: **“Technical data contained on pages _____ and _____ in this Proposal furnished in connection with the Request for Proposal of the St. Charles City School District shall not be used nor disclosed except for evaluation purposes, provided that, if a Contract is awarded to this Firm as a result of or in connection with the submission of this Proposal, the St. Charles City School District shall have the right to use or disclose technical data to substantiate the award of a Contract.”**
20. The above restriction does not limit the District’s rights to use or disclose without the Firm’s permission any technical data obtained independently from another source. Proposals shall not contain any restrictive language different from the above legend. Proposals submitted with restrictive legends or statements which differ from the above will be treated under the terms of the above legend. The District assumes no liability for disclosure or use of unmarked technical data and may use or disclose the data for any purpose.
21. The District may accept one part, aspect or phase, or any combination thereof, of any Proposal unless the Firm specifically qualifies its offer by stating that the Proposal must be taken as a whole.

22. The District may award a contract based upon the initial Proposals received without discussion of such Proposals. Accordingly, each initial Proposal should be submitted with the most favorable price and service.
23. The District reserves the right to hold negotiations in an attempt to clarify and qualify terms of any Proposal.
24. The District reserves the right to negotiate final contract terms with any Firm, regardless of whether such Firm was interviewed or submitted a best and final Proposal.
25. The District may accept any Proposal as submitted whether or not negotiations have been conducted between the parties.
26. Neither the commencement nor cessation of negotiations shall constitute rejection of the Proposal or a counteroffer on the part of the District.
27. The Firm shall not, under penalty of law and immediate disqualification of the Proposal, offer or give any gratuities, favors or anything of monetary value to an officer, employee, agent, or Board of Education member of the District for the purpose of influencing favorable disposition toward a submitted Proposal or for any reason while a Proposal is pending or during the evaluation process.
28. No Firm shall engage in any activity or practice, by itself or with other Firms, the result of which may be to restrict or eliminate competition or otherwise restrain trade. Violation of this instruction will result in immediate rejection of the Firm's Proposal.
29. In the event of a conflict between the Proposal and the RFP, the District shall resolve any inconsistency in favor of the RFP. Additionally, the District shall in good faith decide all inconsistencies and/or disputes pertaining to the RFP and the Proposal. The Firm agrees to abide by the decisions of the District.
30. Initial Proposals may not be withdrawn for 90 calendar days from the due date for Proposals except with the express written consent of the District. If a Proposal is accepted as submitted, the negotiated final Agreement shall consist of the Agreement, this RFP, plus any addenda thereto, and the Firm's Proposal.
31. The District, in its discretion, may terminate the Agreement in whole or in part at any time, whenever it is determined that the successful Firm has failed to comply with or breached one or more of the terms and conditions of the Agreement or specifications incorporated therein and the successful Firm has failed to correct such failure or breach to the District's satisfaction within a period of 15 days after receiving written notice thereof from the District. In the event of the partial or total termination of the Agreement, it is hereby agreed that the District shall only be obligated to pay in accordance with the terms of the Agreement for materials and services, which have been accepted by the District.
32. The District may terminate the Agreement without cause by notifying the successful Firm in writing 30 days prior to the effective date of termination. The successful Firm shall not incur new obligations after the effective date of termination and shall cancel as many outstanding obligations as possible.

33. In the event the Board of Education of the District fails to approve the appropriation of funds sufficient to provide for the District's obligations under the Agreement, or if the funds are not appropriated due to federal, state or local action, the District shall have the right to terminate the Agreement by providing written notice to the successful Firm and the District will thereby be relieved from all further obligations under the Agreement.
34. The District may terminate the Agreement immediately without further cost or liability in the event of the occurrence of any of the following: insolvency of successful Firm; liquidation or dissolution of successful Firm; the institution of any voluntary or involuntary bankruptcy proceeding by or against the successful Firm; assignment by successful Firm for the benefit of creditors; or the appointment of a receiver or trustee to manage the property of the successful Firm.
35. In the event the Agreement initially awarded by the District is terminated for any reason within 120 days of the due date for Proposals, the District reserves the right to negotiate and accept any other submitted Proposal.
36. The District shall not be responsible for any pre-Agreement expenses of any Firm, including the successful Firm, incurred prior to the commencement of the Agreement.

SCOPE OF SERVICES

1. The auditor will express opinions on the fair presentation of the District's basic financial statements in accordance with the basis of accounting used by the District.
2. The annual audit will entail an audit of the District's financial, transportation, attendance, food service, and federal and state program records, as well as, the District's Self-Funded Health Insurance Fund (TPA).
3. The annual audit will review and test the system of administrative control over compliance with federal laws and regulations to the extent considered necessary by the auditor and as required by the U.S. General Accounting Office's *Government Auditing Standards*.
4. The annual audit shall conform to all Missouri State Statutes, all requirements of the Department of Elementary and Secondary Education (DESE), the Single Audit Act of 1996 and the provisions of OMB Circular A-133, GASB 34, audit will be necessary.
5. The annual audit will be conducted in conformance with financial reporting requirements in accordance with generally accepted auditing standards and Government Auditing Standards.
6. The District uses the cash basis of accounting for all funds and accounts. The District follows the procedures outlined in the Missouri Financial Accounting Manual.
7. Assistance is available from the Business Office staff in the following areas:
 - District staff will provide letterhead for confirmations letters which will be created and mailed by the Firm.
 - District staff is also available to pull documents from the list provided by the Firm and to reproduce documents.
8. The Firm must provide a "To Be Prepared by Client" listing three weeks prior to the arrival of the audit team for both the Interim and Final fieldwork.
9. The Firm will issue representation letters for asset, liability and contingent liabilities.
10. Available office space is located in the same building as the Business Office, and will be provided to the Firm. The Firm must supply its own equipment and supplies.
11. The District may request, from time to time, that additional services be performed in conjunction with the audit. It is understood that an agreed-upon procedure letter would be prepared outlining the work to be performed and the estimated cost.

12. 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 the District.
13. In addition, as a non-audit service, the Firm will prepare the applicable draft financial statements (all district-wide and governmental statements), footnote disclosures, required supplementary information, supplementary information, other financial information and supplementary state information. These documents will be reviewed by District employees who possess the appropriate knowledge, skills and ability to appropriately evaluate the drafted documents.
14. The Partner or Manager of the engagement shall be integrally involved in all phases of the engagement.
15. A presentation to the Board of Education by the Firm is required prior to the December 31st deadline for filing with DESE. Our Board of Education meets the second Thursday of each month.
16. The Firm will supply fifteen (15) bound copies of the audit and management letter each year.
17. The Firm must provide an electronic pdf version of the completed audit report pursuant to the DESE requirements for submission to that office.
18. The Firm shall prepare a condensed Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds with a summary statement of the scope of the audit examination and the auditor's opinion on the financial statements included in the audit report. This must be available in time to be published in the newspaper within thirty days of the receipt of the audit report by the Board of Education.
19. The Firm will prepare the Schedule of Expenditures of Federal Awards.
20. District staff will have available for review the completed Annual Secretary of the Board Report (ASBR) and fiscal year ending general ledger.
21. The Firm will be required, in conjunction with the District, to electronically certify the completed audit report including the Schedule of Expenditures of Federal Awards to the Federal Audit Clearinghouse within thirty (30) days of the board approval of the audit report.

GENERAL DISTRICT INFORMATION

- The District maintains four major funds: General, Special Revenue, Debt Service and Capital Projects. The District also has one Proprietary Fund (Internal Service Fund) that accounts for the District's self-funded medical insurance benefits for participating employees and their families (TPA). The District has two Endowment Funds.
- The annual budget that is adopted by the Board of Education in accordance with Chapter 67, RSMo, is presented on the cash basis of accounting for all governmental funds. Below is a chart summarizing the 2019-20 budget that was adopted in June 2019:

REVENUE	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Amended	Requested	Projected	Projected	Projected
TOTAL LOCAL	\$ 59,418,293	\$ 65,486,029	\$ 64,082,875	\$ 65,352,712	\$ 65,930,394	\$ 66,787,739	\$ 67,722,391	\$ 68,651,416
TOTAL COUNTY	\$ 1,085,598	\$ 1,045,202	\$ 1,006,321	\$ 1,060,832	\$ 1,025,832	\$ 1,025,832	\$ 1,025,832	\$ 1,025,832
TOTAL STATE	\$ 13,261,455	\$ 12,947,909	\$ 12,472,383	\$ 12,562,103	\$ 13,010,380	\$ 13,054,277	\$ 13,098,174	\$ 13,098,174
TOTAL FEDERAL	\$ 5,039,999	\$ 14,336,123	\$ 3,475,537	\$ 3,465,110	\$ 3,358,285	\$ 3,367,135	\$ 3,375,986	\$ 3,375,986
TOTAL OTHER REVENUE	\$ 360,686	\$ 47,341,427	\$ 399,138	\$ 340,000	\$ 343,326	\$ 343,326	\$ 343,326	\$ 343,326
TOTAL REV. FROM OTHER DIST'S	\$ 1,868,666	\$ 1,820,277	\$ 2,004,811	\$ 2,517,863	\$ 2,510,347	\$ 2,510,347	\$ 2,510,347	\$ 2,510,347
GRAND TOTAL	\$ 81,034,697	\$ 142,976,966	\$ 83,441,066	\$ 85,298,620	\$ 86,178,564	\$ 87,088,656	\$ 88,076,056	\$ 89,005,081

EXPENDITURES	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Amended	Requested	Projected	Projected	Projected
TOTAL SALARIES	\$ 40,434,697	\$ 42,188,306	\$ 44,283,477	\$ 46,140,875	\$ 47,159,103	\$ 48,102,285	\$ 49,064,331	\$ 50,045,617
TOTAL BENEFITS	\$ 12,607,660	\$ 13,979,084	\$ 14,385,982	\$ 15,830,809	\$ 16,058,770	\$ 16,772,455	\$ 17,641,956	\$ 18,571,783
TOTAL CONTRACTED SERV.	\$ 9,790,253	\$ 9,476,369	\$ 9,591,480	\$ 9,932,609	\$ 9,061,629	\$ 8,610,228	\$ 8,765,872	\$ 8,924,630
TOTAL SUPPLIES	\$ 4,998,888	\$ 5,461,612	\$ 5,110,537	\$ 7,364,711	\$ 6,034,634	\$ 6,091,606	\$ 6,206,496	\$ 6,325,067
TOTAL CAPITAL	\$ 3,094,008	\$ 2,299,094	\$ 22,454,748	\$ 20,674,892	\$ 1,440,483	\$ 1,440,483	\$ 1,440,483	\$ 1,440,483
TOTAL DEBT SERVICE	\$ 8,878,563	\$ 9,262,008	\$ 7,946,682	\$ 6,532,907	\$ 6,435,393	\$ 6,435,393	\$ 6,435,393	\$ 6,435,393
GRAND TOTAL	\$ 79,804,070	\$ 92,058,885	\$ 103,772,906	\$ 106,476,803	\$ 86,190,012	\$ 87,452,450	\$ 89,554,531	\$ 91,742,974

Revenue	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Amended Budget	2019-20 Requested Budget
General Fund 1	\$ 39,205,121.30	\$ 38,130,094.01	\$ 37,588,609.67	\$ 38,704,393.00	\$ 39,370,003.00
Teacher Fund 2	\$ 32,707,755.58	\$ 33,913,558.84	\$ 34,464,828.43	\$ 35,401,800.00	\$ 35,828,118.00
Debt Service Fund 3	\$ 7,166,191.09	\$ 7,267,829.08	\$ 7,927,231.25	\$ 8,126,323.00	\$ 8,237,045.00
Capital Fund 4	\$ 1,955,628.72	\$ 53,879,958.34	\$ 3,510,244.80	\$ 3,066,104.00	\$ 2,743,398.00
Total	\$ 81,034,696.69	\$ 133,191,440.27	\$ 83,490,914.15	\$ 85,298,620.00	\$ 86,178,564.00

Expenditure	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Amended Budget	2019-20 Requested Budget
General Fund 1	\$ 26,846,046.00	\$ 27,897,431.36	\$ 28,260,515.91	\$ 31,237,641.00	\$ 29,215,984.00
Teacher Fund 2	\$ 41,589,588.65	\$ 43,205,793.44	\$ 45,206,954.90	\$ 48,070,809.00	\$ 49,100,152.00
Debt Service Fund 3	\$ 8,220,218.17	\$ 8,017,043.24	\$ 7,018,462.50	\$ 5,327,976.00	\$ 5,748,976.00
Capital Fund 4	\$ 3,783,127.06	\$ 3,546,204.24	\$ 23,336,821.25	\$ 21,840,377.00	\$ 2,124,900.00
Total	\$ 80,438,979.88	\$ 82,666,472.28	\$ 103,822,754.56	\$ 106,476,803.00	\$ 86,190,012.00

3. The District's September 2018 reported enrollment was 4,748.62.
4. The District's financial software is PowerSchool eFinance 5.1. and a transition to Weidenhammer Alio software will be in progress effective January 28, 2020 through July 31, 2021.
5. The District's federal assistance to be reported on the schedule of federal awards for the 2019-20 fiscal year is expected to approximate that of the schedule reported for the 2018-19 fiscal year.
6. Currently, the District has no audit or investment 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. The District received an unmodified opinion on the June 30, 2019 audit report with no material weaknesses in internal control over financial reporting. There was no noncompliance noted with laws, regulations, contracts and grants or material weaknesses noted on internal control over major federal programs.

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I. PROPOSAL FORMAT, CONTENTS AND SUBMITTAL SCHEDULE

It is the purpose of this RFP to obtain as complete a set of data as possible from each Company. This will enable the District to determine which Company is best able to meet all of the criteria to be considered in the award of Annual Audit Services.

The Company's proposal package shall contain the following items in the order listed below and utilize the forms provided in the Attachment Section of the RFP. The Company is urged to be concise yet thorough in its presentations. Pertinent supplemental information should be referenced and included as attachments. **All Proposals must be organized and tabbed to comply with the following sections:**

1. Letter of Transmittal

The Letter of Transmittal should include:

- A. An introduction to the Company
- B. An expression of the Company's understanding of the work to be done and its ability and desire to meet the requirements of the RFP
- C. A commitment to perform the work within the specified time period
- D. Any other information not identified in the Proposal itself should also be included.

The Letter of Transmittal must be signed by an officer of the Company with authority to bind the Company to an Agreement.

2. Company Identification Form (Attachment 1)

This cover sheet identifies the Company's name, mailing address, telephone, fax, and contact persons. It also acknowledges receipt of addenda. The Company Identification Form must be signed by an officer of the Company.

3. Financial Condition

The Company must be able to demonstrate the financial stability necessary to execute terms and conditions of the Annual Audit Services Agreement. The Company should provide a copy of its most recent financial statements or annual report.

4. Insurance Requirements (Attachment 2)

The Company shall indicate its ability to meet the minimum insurance requirements of the RFP. The Insurance Requirements Form must be signed by an officer of the Company.

5. References and Experience (Attachment 3)

Each Company must submit references. Each reference must show auditing experience similar to that requested in this RFP. No reference may be an affiliate of the Company, the Company's officers, directors, shareholders or partners.

6. Company Résumé and Personnel Commitment (Attachment 4)

The Company shall complete the Company Résumé and Personnel Commitment Form, indicating the personnel it anticipates will work on the audit for the District. The Company shall provide résumés for the identified personnel.

7. Proposed Time and Price (Attachment 5; Part A, B and C)

The Company shall indicate the cost for providing annual audit services by completing the Proposed Time and Price Form. A separate form shall be completed for each of the three years of the Proposal.

8. Federal Work Authorization Program ("E-verify") (Attachment 6; Addendum & Exhibit A)

The Company shall complete the forms verifying the Company participates in the Federal Work Authorization Program. Exhibit A must be notarized.

Attachment 1: Company Identification Form

Designate one individual as the Company's representative to the District during the term of the Agreement. The representative will be contacted to solve any and all problems that may arise concerning the Proposal during the evaluation period. The undersigned Company hereby agrees to be bound by the terms of the RFP and that the enclosed Proposal is submitted in accordance therewith. Once completed and returned, this Proposal becomes the primary basis for evaluation and selection of the Company to provide the services required by the District for the specified period. By signing this Company Identification Form, the Company certifies that there are no "PARTIES OF INTEREST" or "CONFLICTS OF INTEREST", as defined by state and/or federal regulations, existing between the Company and the District or any of its employees, agents or Board of Education members.

Legal name (Prime contractor)	Representative's Name	Title
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Address	City/State/Zip	Telephone #
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EMAIL Address	Fax #
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Years in Operation _____ Years under current structure and/or under previous structure _____

1) Name of Company's Officers:

Name	Title
_____	_____
_____	_____
_____	_____

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

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

3) The undersigned hereby acknowledges that the Company has read and agrees to the terms and conditions set forth in the RFP, and that the terms and conditions set forth in the Proposal shall remain firm until that time when the District takes official action on the Proposals.

Company Officer's Name

Signature	Date
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Attachment 2: Insurance Requirements

The Company shall, unless otherwise approved in writing by the District, obtain and maintain throughout the duration of this Agreement (or as otherwise specified) insurance of the types and in the amounts described below written through a company duly authorized to conduct business in the State of Missouri.

1. **Liability Insurance:** Evidence of liability insurance for \$500,000 (minimum) must be provided to the District. The District should be named as an additional insured. This insurance shall apply as primary insurance with respect to any other insurance maintained by the District.
2. **Workers' Compensation Insurance:** Evidence of Workers' compensation insurance if required by the State of Missouri. Workers' compensation limits shall not be less than the statutory limits.
3. By requiring the insurance as set out herein, the District does not represent that such coverage and limits will necessarily be adequate to protect the Company and such coverage and limits shall not be deemed as a limitation on the Company's liability under the indemnities provided to the District in this Agreement or any other provision of the Agreement.
4. Prior to commencing the work, the Company shall furnish the District with evidence of insurance executed by a duly authorized representative of each insurer, showing compliance with the insurance requirements set forth above.
 - a. All certificates shall provide for thirty (30) days' written notice to the District prior to the cancellation or material change of any insurance referred to therein.
 - b. Failure of the District to demand such certificate or other evidence of full compliance with these insurance requirements or failure of the District to identify a deficiency from evidence that is provided shall not be construed as a waiver of the Company's obligation to maintain such insurance.
5. The District shall have the right, but not the obligation, to prohibit the Company from beginning work until such certificates or other evidence that insurance has been placed in complete compliance with these requirements is received and approved by the District.
6. Failure to maintain the insurance required in this Attachment may result in termination of this Agreement at the District's option. The District may, but is not obligated to, obtain any insurance required hereunder, not maintained by the Company and charge the cost thereof to the Company.
7. With respect to Company's insurance renewed after District's final payment to Company, a new certificate(s) evidencing such coverage shall be promptly provided to the District when requested.
8. The Company shall provide certified copies of all insurance policies required above within ten (10) days of the District's written request for said copies.

In order for the District to ensure that the Company can meet the minimum insurance requirements, please check one of the following:

Minimum insurance requirements can be met—evidence of insurance attached.

OR

Do not currently have minimum insurance levels—attached is a copy of a letter from the insurance carrier stating that if awarded the Contract, levels of coverage will be met.

Firm Name

Signature

Date

Attachment 3: References and Experience

Each Company must submit references. Each reference must show auditing experience similar to that requested in this RFP. No reference may be an affiliate of the Company, the Company's officers, directors, shareholders or partners.

List as primary references any recent contracts for audit services with public school districts: include contacts and telephone numbers for each reference. Use additional pages for additional contacts.

1) Company Name: _____
Business Address: _____
Name/Title of Contact: _____
Phone Number of Contact: _____
Contract Length: _____

2) Company Name: _____
Business Address: _____
Name/Title of Contact: _____
Phone Number of Contact: _____
Contract Length: _____

3) Company Name: _____
Business Address: _____
Name/Title of Contact: _____
Phone Number of Contact: _____
Contract Length: _____

4) Company Name: _____
Business Address: _____
Name/Title of Contact: _____
Phone Number of Contact: _____
Contract Length: _____

5) Company Name: _____
Business Address: _____
Name/Title of Contact: _____
Phone Number of Contact: _____
Contract Length: _____

References and Experience (continued)

All Contracts terminated for default within the last five (5) years should be noted below. Termination for default is defined as notice to stop performance due to Company's non-performance or poor performance. Submit full details of all terminations for default. The District will evaluate the facts and may at its sole discretion reject the Company's Proposal if the facts discovered indicate that the completion of a Contract resulting from this RFP may be jeopardized by selection of the Company. If the Company has experienced no such terminations for default in the past five (5) years, so indicate.

TERMINATED CONTRACTS WITHIN THE LAST FIVE (5) YEARS.

	#1	#2	#3
Company Name			
Business Address			
Name of Contact			
Title of Contact			
Telephone Number of Contact			
Contract Length			

Attachment 4: Company Résumé and Personnel Commitment

Part A – Résumé

- 1. Name of Company: _____
- 2. Local Office Location: _____
- 3. Year Company was Established: _____
- 4. State whether the Company is local, national or international: _____
- 5. State whether the Company has a current permit to practice issued by the Missouri State Board of Accountancy: _____

6. Number of personnel employed by the Company at the local office identified above:

	TOTAL	CPA	LPA	Other
a. Partner/Owner	_____	_____	_____	_____
b. Manager	_____	_____	_____	_____
c. Supervisors	_____	_____	_____	_____
d. Seniors	_____	_____	_____	_____
e. Assistants	_____	_____	_____	_____
Total Full Time Professional Staff	_____	_____	_____	_____

7. Type of Audit Services provided by the Company: (Provide Approximate Percentage)

- a. School Districts _____
- b. Local Government _____
- c. Government - Other _____
- d. Financial Institutions _____
- e. Non-Profit Organizations _____
- f. Manufacturing and Industrial _____
- g. Retail Enterprises _____

- 8. Briefly describe, on a separate sheet of paper, the Company'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 its effectiveness.
- 9. Briefly provide, on a separate sheet of paper, information on the results of any federal or state desk reviews or field reviews of Company audits during the past three (3) years. In addition, provide information on the circumstances and status of any disciplinary action taken or pending against the Company during the past three (3) years with state regulatory bodies or professional organizations.
- 10. Submit a copy of the report on the Company's most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

Part B – Personnel Commitment

- 11.** On separate sheets, provide the résumés of personnel who would be committed to this engagement. The Company should indicate whether each such person is licensed to practice as a certified public accountant in Missouri. The Company should also provide information on the governmental auditing experience of each person, including information on relevant continuing professional education for the past three years and membership in professional organizations relevant to the performance of this audit. Please note that the Manager and Supervisor should be committed to the engagement for its duration, including option years, subject to normal promotion and attrition.

Attachment 5: Proposed Time and Price

Part A – Proposed Time and Price – FY 2019-2020

A total all-inclusive maximum price for the FY 2019-2020 engagement must be stated below (**TOTAL**). The total all-inclusive price bid is to contain direct and indirect costs, including all out of pocket expenses. Parts A and B must be completed in their entirety.

A. Proposed Worker Hours

	Worker Hours	x	Rate Per Hour	=	Total
a. Partner/Owner	_____		\$ _____		\$ _____
b. Manager	_____		\$ _____		\$ _____
c. Supervisor	_____		\$ _____		\$ _____
d. Senior	_____		\$ _____		\$ _____
e. Assistant	_____		\$ _____		\$ _____
			SUBTOTAL		\$ _____

B. Proposed Price for Engagement

Audit Personnel: Part A Subtotal	\$ _____
Travel	\$ _____
Typing, Clerical and Reproduction	\$ _____
Other (Specify)	\$ _____
TOTAL	\$ _____

Part B – Proposed Time and Price – FY 2019-2020

A total all-inclusive maximum price for the FY 2019-2020 engagement must be stated below (**TOTAL**). The total all-inclusive price bid is to contain direct and indirect costs, including all out of pocket expenses. Parts A and B must be completed in their entirety.

A. Proposed Worker Hours

	Worker Hours	x	Rate Per Hour	=	Total
a. Partner/Owner	_____		\$ _____		\$ _____
b. Manager	_____		\$ _____		\$ _____
c. Supervisor	_____		\$ _____		\$ _____
d. Senior	_____		\$ _____		\$ _____
e. Assistant	_____		\$ _____		\$ _____
			SUBTOTAL		\$ _____

B. Proposed Price for Engagement

Audit Personnel: Part A Subtotal	\$ _____
Travel	\$ _____
Typing, Clerical and Reproduction	\$ _____
Other (Specify)	\$ _____
TOTAL	\$ _____

Part C – Proposed Time and Price – FY 2019-2020

A total all-inclusive maximum price for the FY 2019-2020 engagement must be stated below (**TOTAL**). The total all-inclusive price bid is to contain direct and indirect costs, including all out of pocket expenses. Parts A and B must be completed in their entirety.

A. Proposed Worker Hours

	Worker Hours	x	Rate Per Hour	=	Total
a. Partner/Owner	_____		\$ _____		\$ _____
b. Manager	_____		\$ _____		\$ _____
c. Supervisor	_____		\$ _____		\$ _____
d. Senior	_____		\$ _____		\$ _____
e. Assistant	_____		\$ _____		\$ _____
			SUBTOTAL		\$ _____

B. Proposed Price for Engagement

Audit Personnel: Part A Subtotal	\$ _____
Travel	\$ _____
Typing, Clerical and Reproduction	\$ _____
Other (Specify)	\$ _____
TOTAL	\$ _____

Attachment 6:

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

Pursuant to Missouri Revised Statute 285.530, all business entities awarded any contract in excess of 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 with respect to 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). In addition, the business entity must affirm the same through sworn affidavit and provision of documentation. In addition, the business entity must 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 as Exhibit A and deliver the same to the District prior to 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 prior to 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 relate to Missouri Revised Statute 285.530; and
- g) agrees that any failure by your company 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)

EXHIBIT A

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 with respect to Company's 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. Company does not knowingly employ any person who is an unauthorized alien in connection with the services Company is providing to, or will provide to, the District.

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: