



Business Services Division Memo

To: OUSD Audit Committee
Elizabeth Ross, Chair

From: Lisa Grant Dawson, Chief Business Officer
DeCarlos Kaigler, Chief Financial Officer
Ryan Nguyen, Controller

Subject: Update - External Auditor Request for Proposal (RFP) Memo

Date: Oct 3, 2022

Dear Chair Ross and the members of the OUSD Audit Committee,

The District annually engages as statutorily required with an external auditor to review the District's financial activity for the fiscal year. Such audit activity can include the audit of other municipal instruments as required by the funding instrument.

On January 5, 2022, District staff presented the Audit Committee with the summary of the progress of [Request for Proposals 21-102BS](#) - Request for Independent Auditing Services for the District's 2021-22 financial audit of all funds and two or its three parcel taxes. At the time, the District was in the process of preparing to award the contract to a qualified bidder when we learned that the bidder only intended to respond to audit the parcel taxes. The District subsequently extended the audit contract to Eide Baily, its current auditor, for one year to audit the 2021-22 fiscal year for the District's General Financial Audit of All Funds, Measure G and Measure G1.

In light of the past years events and in review of the capacity of the District given the number of audits and program reviews that we host annually, which averages 10 per year, we are adjusting the scope of the response options into three options for qualified Audit firms to consider. In this manner, the District would entertain a minimum of one Audit Firm or a maximum of two firms for these types of services.

- RFP Option 1 - The District seeks Qualified Bidders to provide audit and program evaluation for the following areas:
 - The financial audit of The District's General and All Funds.
 - The performance audit of the District's Three Parcel Taxes: Measure G, Measure G1, and Measure N.
- RFP Option 2 - The District seeks Qualified Bidders to provide audit services for the following areas:
 - The financial audit of The District's General and All Funds.
- RFP Option 3 - The District seeks Qualified Bidders to provide audit and program evaluation for the following areas:



Business Services Division Memo

- The performance audit of the District's Three Parcel Taxes: Measure G, Measure G1, and Measure N.

The Audit Committee's oversight scope has been focused on the District's Financial Audit of All Funds, where the District also manages the three parcel taxes, where three parcel tax commissions provide oversight, including performance audit review, of the three parcel taxes.

The District has revised the previous following RFP retaining all input and recommendations previously submitted by the Audit Committee. The RFP is scheduled to be released September 28th and posted in the following online locations:

- Oakland Unified School District / Procurement Website (<https://www.ousd.org/Domain/3301>)
- Oakland Tribune / Bay Area News Group
- RFP SchoolWatch (<https://rfpschoolwatch.com>)

The District will also send the RFP to qualified auditors via email using the attached list as provided by the State Controller, to ensure wider exposure to the RFP.

Next steps include reviewing the responses scheduled for October 2022, making an auditor selection which includes the update/review by the Audit Committee and Governing Board in November 2022, which includes the completion of the contract process to begin the audit engagement for the 2022-23 fiscal year.

Please advise if you have any additional questions.

Attachment: State Controller's Office CPA List for All School Districts



Controller Betty T. Yee

California State Controller's Office

CPA List

Instructions

To re-sort the list by CPA Name, click the "CPA Name" column header. To filter the results by city, select the city from the dropdown list. To view CPA information and a list of their Quality Control Reports, click the "Details" link next to the CPA.

Filter Results By City ▼

	CPA Name	City	State	Phone	QCR
Details	Anderson, Satuloff, Machado & Mendelsohn	Woodland Hills	CA	(818) 710-0622	
Details	Baker Tilly US, LLP	San Diego	CA	(858) 597-4100	
Details	BCA Watson Rice LLP	Torrance	CA	(310) 291-8074	
Details	BDO	Los Angeles	CA	(949) 306-5617	
Details	Boden, Klein & Sneesby	Roseville	CA	(916) 774-1040	
Details	Borchardt, Corona, Faeth & Zakarian	Fresno	CA	(559) 225-6891	
Details	BPM LLP	Walnut Creek	CA	(925) 296-7040	
Details	BPM LLP	San Francisco	CA	(925) 296-1061	
Details	Brown Armstrong Accountancy Corp.	Bakersfield	CA	(661) 324-4971	
Details	Burkey Cox Evans & Bradford	Palmdale	CA	(661) 267-2005	
Details	Burr Pilger Mayer, Inc.	Walnut Creek	CA	(925) 296-1040	
Details	C.G. Uhlenberg LLP	Belmont	CA	(650) 802-8668	
Details	Chavan & Associates, LLP	Morgan Hill	CA	(408) 217-8749	
Details	Chris D Thibodeau	Escondido	CA	(760) 450-4998	
Details	Christy Tyler-Cooper	La Verne	CA	(909) 593-7431	
Details	Christy White, A Professional Accountancy Corp.	San Diego	CA	(619) 270-8222	X
Details	Cichella & Tokunaga, LLP	El Dorado Hills	CA	(877) 359-9588	X
Details	Clem Payne, Jr., CPA	Altadena	CA	(626) 398-9504	
Details	CliftonLarsonAllen LLP	Glendora	CA	(626) 857-7300	
Details	CohnReznick, LLP	Sacramento	CA	(916) 442-9100	
Details	CR Williams & Associates LLC	Merrillville	IN	(219) 944-1615	
Details	Crowe LLP	Costa Mesa	CA	(714) 668-5376	
Details	Crowe LLP	Sacramento	CA	(916) 441-1000	X
Details	CWDL, Certified Public Accountants	San Diego	CA	(858) 472-0216	
Details	Daniells Phillips Vaughan & Bock	Bakersfield	CA	(661) 834-7411	
Details	David B. Whitford, Jr., CPA	Menifee	CA	(951) 750-6363	
Details	David Graves, CPA	Menifee	CA	(951) 973-1617	
Details	David L. Moonie & Co., LLP	Eureka	CA	(707) 442-1737	
Details	Davis Farr LLP	Irvine	CA	(949) 474-2020	
Details	Dennis L. Hylton, CPA	Lindsay	CA	(559) 562-4938	

	CPA Name	City	State	Phone	QCR
Details	Eide Bailly LLP	Menlo Park	CA	(650) 522-3400	X
Details	Eide Bailly LLP	Rancho Cucamonga	CA		
Details	Eide Bailly LLP	Fresno	CA		
Details	Eide Bailly LLP	Sacramento	CA	(909) 755-2825	
Details	Eide Bailly LLP	Laguna Hills	CA	(909) 755-2825	
Details	Eide Bailly LLP	Pasadena	CA	(909) 755-2825	
Details	Eide Bailly LLP	San Ramon	CA	(909) 755-2825	X
Details	Feddersen & Company, LLP	Agoura Hills	CA	(818) 707-4111	
Details	Gilbert Associates, Inc.	Sacramento	CA	(916) 646-6464	
Details	Gilmore & Associates	San Mateo	CA	(650) 432-6110	
Details	Glenn Burdette Attest Corporation	San Luis Obispo	CA	(805) 544-1441	
Details	Green Hasson & Janks LLP	Los Angeles	CA	(310) 873-1600	X
Details	GYL LLP	Ontario	CA	(909) 948-9990	
Details	Harrington Group, CPAs, LLP	Pasadena	CA	(626) 403-6801	
Details	Harshwal and Company LLP	San Diego	CA	(858) 939-0017	
Details	Harshwal and Company LLP	Oakland	CA	(510) 452-5051	
Details	Hill, Morgan and Associates, LLP	Carson	CA	(310) 749-1014	X
Details	Hodges & Hammons	Los Angeles	CA	(310) 645-0295	
Details	Horton McNulty & Saeteurn LLP	Chico	CA	(530) 588-7427	
Details	Hudson Henderson & Company, Inc.	Fresno	CA	(559) 412-7576	
Details	HZ CPAs & Advisors, P.C.	Long Beach	CA	(949) 397-0189	
Details	Infinity Accountancy Group, LLP	Arroyo Grande	CA	(805) 481-2280	
Details	Jacobson Jarvis & Co., PLLC	La Verne	CA	(909) 364-0126	
Details	James Marta & Company LLP	Sacramento	CA	(916) 993-9494	X
Details	Jaribu W. Nelson, CPA	Clovis	CA	(559) 286-7546	
Details	Jeanette L. Garcia & Associates	San Bernardino	CA	(909) 763-2100	
Details	Jeanpierre, Wegem, Alabi & Co., LLP	San Francisco	CA	(415) 657-1500	
Details	Jeffrey A. Hill CPA Corporation	Carson	CA	(310) 749-1014	
Details	Joe J. Chaidez, CPA	Clovis	CA	(559) 325-8084	
Details	Jon G. Chapple, CPA	Rocklin	CA	(916) 302-6448	
Details	JRB Accountancy	Hayward	CA	(510) 209-3830	
Details	Kaku & Mersino, LLP	Clovis	CA	(559) 324-7097	
Details	KCoe Isom, LLP	Chico	CA	(530) 241-2515	
Details	KCoe Isom, LLP	Chico	CA	(530) 891-6474	
Details	Kemper CPA Group LLP	Merced	CA	(209) 722-2794	
Details	Lewis Sharpstone & Co.	Woodland Hills	CA	(818) 570-1960	
Details	Linger, Peterson & Shrum	Fresno	CA	(559) 438-8740	
Details	Lloyd Cross, CPA	Point Arena	CA	(707) 292-0433	
Details	M. Green and Company LLP	Visalia	CA	(559) 627-3900	
Details	Macias Gini & O'Connell LLP	Newport Beach	CA	(949) 221-0025	
Details	Maginnis Knechtel & McIntyre LLP	Pasadena	CA	(626) 449-3466	X
Details	Mann, Urrutia, Nelson, CPAs & Associates, LLP	Sacramento	CA	(916) 929-0540	X
Details	Matthew Lemas CPA & Associates	La Jolla	CA	(858) 242-5686	X
Details	May, Abrahamsen & Barsanti	McKinleyville	CA	(707) 839-9444	
Details	Mayer Hoffman McCann P.C.	Irvine	CA	(949) 474-2020	

	CPA Name	City	State	Phone	QCR
Details	Mendez Petty Moreno, LLP	Bakersfield	CA	(661) 864-7880	
Details	Messner & Hadley, LLP	Apple Valley	CA	(760) 241-6376	
Details	Michelle M. Hanson, CPA	Lincoln	CA	(916) 434-1425	
Details	Moss Adams LLP	San Francisco	CA	(415) 956-1500	
Details	Moss, Levy & Hartzheim LLP	Culver City	CA	(310) 670-2745	
Details	Moss, Levy & Hartzheim LLP	Santa Maria	CA	(805) 925-2579	
Details	Nelson & Associates	Kingsburg	CA	(559) 897-7585	
Details	Nigro & Nigro, PC	Murrieta	CA	(951) 698-8783	X
Details	Noe and Company	Oakland	CA	(510) 553-1231	
Details	Novogradac & Company LLP	Long Beach	CA	(562) 432-9482	
Details	Patel & Associates	Oakland	CA	(510) 452-5051	
Details	Pisenti & Brinker, LLP	Santa Rosa	CA	(707) 762-9900	
Details	Price, Paige & Company	Clovis	CA	(559) 299-9540	
Details	Quezada, Wong & Associates, Inc.	San Marino	CA	(626) 286-4800	
Details	Radtke & Company CPA	Redwood City	CA	(408) 868-8541	
Details	Robertson & Associates, CPAs	Lakeport	CA	(707) 263-9012	
Details	RT Dennis Accountancy	Rancho Cucamonga	CA	(909) 689-8219	
Details	Sciacca & Company	Visalia	CA	(559) 733-5338	
Details	Scott Erwin CPA Inc.	Bakersfield	CA	(661) 327-4511	
Details	Shawn Washington Accountancy Corporation	Riverside	CA	(951) 788-6700	
Details	Shea Labagh Dobberstein	San Francisco	CA	(415) 397-4444	
Details	Silva & Silva Accountancy Corp.	Brea	CA	(714) 529-7707	
Details	Simpson & Simpson LLP	Los Angeles	CA	(213) 736-6664	
Details	SingerLewak LLP	Los Angeles	CA	(310) 477-3924	
Details	SingletonAuman PC	Susanville	CA	(530) 257-1040	
Details	Squar Milner LLP	San Diego	CA	(858) 597-4100	
Details	Stephen Roatch Accountancy Corp.	Folsom	CA	(916) 966-3883	
Details	T. James Williams & Co., A.C.	Fresno	CA	(559) 322-9100	
Details	Tittle & Company, LLP	Chico	CA	(530) 898-8647	
Details	Vasquez & Company LLP	Glendale	CA	(213) 873-1700	
Details	Warren Averett, LLC	Montgomery	AL	(334) 260-2366	
Details	Weaver and Tidwell, LLP	Woodland Hills	CA	(972) 448-9268	
Details	Weaver and Tidwell, LLP	San Diego	CA	(972) 448-9268	
Details	Weaver and Tidwell, LLP	Los Angeles	CA	(972) 448-9268	
Details	Weaver and Tidwell, LLP	Manhattan Beach	CA	(972) 448-9268	
Details	White Nelson Diehl Evans LLP	Irvine	CA	(714) 978-1300	
Details	Wilkinson Hadley King & Co. LLP	El Cajon	CA	(619) 447-6700	
Details	WMB2, LLP	Larkspur	CA	(415) 925-1120	
Details	Yano Accountancy Corporation	San Francisco	CA		
Details	Yano Accountancy Corporation	Oakland	CA	(510) 681-6390	

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California State Controller's Office, Controller Betty T. Yee



OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

REQUEST FOR PROPOSAL

**Request for Proposal (RFP) 21-102BS
INDEPENDENT AUDIT SERVICES FOR THE DISTRICT,
FINANCIAL AND PERFORMANCE AUDIT SERVICES FOR MEASURE G
AND MEASURE G1 PARCEL TAX MEASURES
FOR BUSINESS SERVICES DEPARTMENT**

* Submit proposals and all questions/inquiries to:

**OAKLAND UNIFIED SCHOOL DISTRICT
Attention: Procurement Department
900 High Street, 2nd Floor
OAKLAND, CA 94601**

email: procurement@ousd.org
phone: (510) 434-4337

**Proposals Due:
May 19, 2021 at 2:00 PM**

REQUEST FOR PROPOSAL

INDEPENDENT AUDIT SERVICES

Notice is hereby given that the Oakland Unified School District (“District”) is inviting proposals from Auditing firms to provide Independent Audit Services as required by the District.

A request for proposal may be obtained from the District website at www.ousd.org/procurement.

Proposals must be submitted in a sealed envelope or package with the words “SEALED PROPOSAL-INDEPENDENT AUDIT SERVICES RFP 21-102BS” on the outside of the envelope or package. Deliver proposals in **four (4) sets**, to the above address no later than **2:00 P.M.** Proposals received after the above stated time and date will be returned to the vendor unopened.

The District shall not be responsible for, nor accept as a valid excuse for late question submission, any delay or malfunction in email transmittal or any other method of delivery used by the proposer. Furthermore, the District shall not be obligated to answer any questions received after the above-specified deadline or any questions submitted in a manner other than as instructed above.

Each proposal shall be in accordance with qualifications and instructions and information contained in the proposal request package. If your firm does not meet the qualifications listed in the proposal, your firm may be deemed non-responsive.

The District reserves the right to accept or reject any or all proposal or any items therein, to waive any irregularities or informalities, and to contract in the best interests of the District. Responses shall remain valid and subject to acceptance anytime within sixty (60) days after the submission deadline, unless a longer period of time is mutually agreed to by the parties. Proposing firms are hereby made aware that the District will not reimburse costs for the preparation of the proposal to any proposing firm for any reason.

Respondent represents that it has no existing financial interest and will not acquire any such interest, direct or indirect, which could conflict in any manner or degree with the performance of services required under this RFP and that no person having any such interest shall be subcontracted in connection with this RFP, or employed by Respondent.

Respondent will take all necessary steps to avoid the appearance of a conflict of interest and shall have a duty to disclose to the District prior to entering into an agreement any and all circumstances existing at such time which pose a potential conflict of interest.

Failure to comply with the above provisions shall constitute grounds for immediate rejection of the proposal, in addition to whatever other remedies the District may have.

RFP# 21-102BS
INDEPENDENT AUDIT SERVICES for the
District, Financial and Performance Audit for
Measure G Parcel Tax Measure, and Financial
and Performance Audit for Measure G1 Parcel
Tax Measures

SPECIFICATIONS

INTRODUCTION

Oakland Unified School District (“OUSD” or “The District”) is a public school system located in Alameda County. The Oakland Unified School District (“OUSD”, “District”, or “The District”) serves students in the City of Oakland. Student enrollment is approximately 36,886 students with 81 schools (K-12) and an Adult School. The District also has 34 charter schools with 13, 678 students that operate within the District and are eligible to receive Resources from Measure G1.

The District is financed primarily by apportionments from the state and taxes received from local property owners. The District also administers a number of both Federal and State special programs ranging from Elementary and Secondary Education Act (“Title I”), Teacher Quality and Education Technology (“Title II”), Educator Effectiveness, Special Education, and over 70 resources to include grants and donations. The District employs approximately 4,803 staff members. The District funds include, but are not limited to, General Fund, Child Development, Capital Facilities, and Special Reserve. The 2021-22 budget is approximately \$674M in the general fund. The accounting system is maintained on a modified accrual basis.

RFP SCHEDULE OF EVENTS

The following schedule will be used by the District for this RFP.

DATE	ACTION
RFP Posting/First Advertisement:	May 5, 2021
Pre-Bid Conference:	May 12, 2021 @ 2:00 p.m.
Deadline for Questions:	May 12, 2021 @ 5:00 p.m.
Proposal/Bid Submitted to District:	May 19, 2021 @ 2:00 p.m.
Proposal/Bid Opening:	May 19, 2021 @ 2:00 p.m.
Potential Interviews (If Necessary):	May 24, 2021 - May 25, 2021
Final Award of RFP (BOE):	June 30, 2021
Contract Start Date:	July 2021

OUSD will use every effort to adhere to the schedule. However, OUSD reserves the right to amend the schedule, as it deems necessary, and will post a notice of amendment at www.ousd.org/procurement.

Proposers are advised that the District reserves the right to amend this RFP at any time. Amendments will be done formally by providing written amendments to all potential Proposers known to have received a copy of the RFP. Proposers must acknowledge receipt of any and all RFP amendments. This shall be done by signing the Acknowledgement of Amendment(s) to RFP form. If a Proposer desires an explanation or clarification of any kind regarding this RFP, the Proposer must make a written request for such explanation. Requests should be addressed via email to *Rosaura M. Altamirano, Senior Manager, Supply Chain & Logistics, at rosaura.altamirano@ousd.org*. The District will advise all Proposers known to have received a copy of the RFP of the explanation or clarification, by email or by formal RFP amendment via email as the District may in its sole discretion deem appropriate.

SCOPE OF SERVICES

- a. The District is requesting an annual audit report for a period of three (3) years of the governmental activities, each major fund, and the aggregate fund information.
- b. The District also requires The District may elect to renew for up to two, one (1) year renewal options for a maximum total of five (5) years of all District funds and account groups under the jurisdiction of the Oakland Unified School District.

Audit Scope and Standards

The audit shall be performed in accordance with the requirements of Education Code Section 41020, 41020.2, 41020.3 and 41020.8 and shall include all funds of the District, including the student body and cafeteria funds and accounts, and any other funds and accounts under the control or jurisdiction of the District. The intent of the code is to encourage sound fiscal management practices among schools for the most efficient and effective use of public funds for education in California by strengthening fiscal accountability at the District, County and State levels.

In addition, the audits of Local Educational Agencies (LEAs) shall be performed in accordance with general accepted auditing standards, as promulgated by the AICPA, generally accepted government auditing standards for financial and compliance audits, the U.S. General Accounting Office (GAO) in Standards for Audit of Governmental Organizations, Programs, Activities and Functions, and the standards issued by the Office of the State Controller in Standards and Procedures for Audits of California K-12 Local Educational Agencies. When applicable, the audits must also be made in accordance with the requirements established by Circular A-133, Audits of State and Local Governments, issued by the U.S. Office of Management and Budget (OMB).

- Auditing standards generally accepted in the United States of America
 - Government auditing standards issued by the comptroller general of the United States of America
 - Standards and procedures for annual audits of California K-12 local educational agencies
- c. Prepare and submit one (1) copy of the preliminary annual audit report draft to the District containing findings and recommendations, the status of prior year findings and recommendations, material weaknesses identified as a result of an evaluation of the internal control system, a summary of all instances of noncompliance with federal and state compliance requirements, and an identification of total amounts questioned, if any, for each federal financial assistance program prior to conducting an exit conference for the audit.
- d. Perform a Performance Audit of the Measure G Parcel Tax Fund receipts and expenditures and provide practical recommendations that result in improved performance and productivity of school programs. The report shall contain analysis of the following major areas:
- Determine whether expenditures charged to Parcel Tax fund have been made in accordance with the ballot language approved by the voters through the approval of Measure G.
 - Determine whether salary transactions, charged to Parcel Tax fund, were in support of Measure G.
- e. Perform a Performance Audit of the Measure G1 Parcel Tax Fund receipts and expenditures and provide practical recommendations that result in improved performance and productivity of school programs. The report shall contain analysis of the following major areas:
- Determine whether expenditures charged to Parcel Tax fund have been made in accordance with the ballot language approved by the voters through the approval of Measure G1.
 - Determine whether salary transactions, charged to Parcel Tax fund, were in support of Measure G1.
- f. Conduct an Audit entrance review with the District's Audit Committee on the District's financial audit, the Measure G Performance Audit with the Measure G oversight committee, and Measure G1 Performance Audit with the Measure G Oversight Committee during a scheduled committee meeting.
- g. Conduct an exit conference with the Chief Business Officer or designee to review and discuss the preliminary draft findings.
- h. Conduct a review of the final audit report with the District's Audit Committee on the District's financial audit, the Measure G Performance Audit with the Measure G oversight committee, and Measure G1 Performance Audit with the Measure G Oversight Committee during a scheduled committee meeting.
- i. The final audit report shall be completed and filed in a timely manner no later than December 15th of each year. Copies shall be filed with appropriate agencies as required in the audit contract. A manager or partner of the firm shall present the results of the District's final audit at a designated meeting of the Oakland Unified School District Board of Trustees no later than January 30th of each year.

- j. A management letter shall be prepared in conjunction with each audit and incorporated into each audit report. The management letter shall include a statement of findings and recommendations affecting the financial statements, internal control, accounting systems, legality of actions, other instances of noncompliance with laws and regulations, and any other material information.
- k. Prior to the submission of the final draft of the management letter, the Auditor shall meet with the Associate Superintendent or designee to discuss the content. In addition to the Auditor's report on compliance as outlined under the Comprehensive Annual Financial Report section, the Auditor shall also prepare a separate report of all fraud, abuse, or illegal acts or indications of such acts, including all questioned costs found as a result of these act of which the auditors have become aware.
- l. The Auditor for a minimum of three (3) years shall retain working papers unless notified otherwise in writing by the District. The audits are subject to review by the State Controllers' Office, the Department of Education, the Office of the Auditor General, the County Office, and other individuals designated by the District. Accordingly, the audit working papers shall be made available upon request.
- m. The Auditor shall assign professional staff with appropriate knowledge, skills, and disciplines for the conduct of a local education agency single audit. In-charge auditors shall be certified public accountants, currently licensed in the State of California. Managers shall coordinate the activities of the audit staff and shall be the liaison between the Auditor and the District. The manager shall be readily accessible and respond on a timely basis to the District at all times.
- n. The manager and partner of the audit firm shall be readily available to the District throughout the year to respond to questions and requests regarding findings and items that might impact the audit.
- o. The District shall assign appropriate staff to assist the Auditor by providing required information and explanations. District staff may be assigned on a full-time or part-time basis to assist the Auditor in fieldwork and to provide internal reports, which are pertinent to the work of the Auditor. Other staff will furnish the Auditor with copies of existing schedules as appropriate. It is not the intent of the District to furnish staff assistance for the purpose of pulling documents or preparing new schedules.
- p. While performing services hereunder, the Auditor is an independent contractor and not an officer, agent, or employee of the District.
- q. The Auditor shall hold harmless and indemnify the District, its officers, agents, and employees from and against any and all actions, suits, or other proceedings as may arise as a result of performing the work hereunder, except such actions, suits, or other proceedings as may arise as a result of the negligence or willful misconduct of the District, its officers, agents, and employees.
- r. The District will pay a fixed price to a single Auditor for the total project for each fiscal year. Pursuant to Education Code Section 14505, ten percent (10%) of the fee will be withheld until certification by the State Controller that the Audit Report conforms to the reporting standards of the current audit guide. In addition, fifty percent (50%) of the audit fee will be withheld for any subsequent year of the contract if the prior year's audit report was not certified as conforming to the reporting standards in the State Controller's Audit Guide.

- s. If during the course of the examination the Auditor finds any unusual item or a circumstance which in the Auditor's view warrants an immediate detailed investigation, the same will be reported in writing within two (2) days to the Associate Superintendent or designee. If in the opinion of the District, a more detailed certification is required than that which would be required under ordinary circumstances, a written authorization will be provided to the Auditor by the Chief Business Officer or designee.
- t. Additional services are not within the scope of services to be performed pursuant to the agreement. If additional services are required and authorized, the agreement must be approved by the Associate Superintendent and will be amended to reflect the additional services. Supplemental compensation shall be at the hourly rate applicable for the then current audit year.
- u. If the work performed by the Auditor is not in accordance with the standards as specified herein, or if the reports submitted by Auditor are not complete, or if the reports are rejected by the California State Controller as incomplete, then the Auditor shall be obligated to do whatever is required to correct the reports to meet the requirements as specified in the standards or as specified by the State Controller at no cost to the District.
- v. The Auditor will describe the proposed composition of the auditing team they will employ for the Oakland Unified School District. The Auditor shall describe any other valued services that it proposes to provide the Oakland School District.

RFP RESPONSE FORMAT

Responsive proposals shall include the following elements:

Part I – Cover Letter

The cover letter shall include a brief statement of intent for the services offered to the District, and signature of an authorized officer of the organization, who has legal authority in such transactions. The cover letter shall provide the name, position and full contact information for the individual designated as the Proposer's contact for this proposal.

Part II – Table of Contents

The table of contents shall identify the contents of the informational packet in a format consistent with the format set forth herein.

Part III – Background and Experience

The description shall show that the vendor possesses demonstrated skills and experiences in specific areas of the RFP. This section shall include:

1. Background of company and detail for any project that relates specifically to this RFP
2. Describe the company's experience in conducting these types of services
3. Resumes of the staff members to be assigned to the District
4. A list of all public sector clients to which the Proposer has provided services over the past five (5) years
5. Five (5) public school district references that include contact name, title, telephone number and email address

Part IV – Scope of Services

A statement of the Proposer's understanding of the work to be performed and a proposed calendar of functions. The calendar should identify the key components of the audit and the level of staff that will be assigned to perform the work. Proposer shall include a statement, in general, of the audit approach that will be applied to the District.

Part V – Required Forms (Exhibit A)

Proposer must return fully executed forms, with the completed proposal.

Part VI – Acknowledgement of Addenda

Proposer shall acknowledge all addenda received. If there are no addenda or bulletins issued prior to the RFP due date, this form will not be required to be included in the proposal package.

Part VII – RFP Price Form

Proposer shall return RFP Price Form, fully executed in accordance with the Instruction to Proposers.

PROPOSAL EVALUATIONS

The District intends to select the Proposer that best fulfills the requirements and provides the best value to the District. The proposals will be evaluated based on the following criteria, which are not in order of ranking or weighting:

- Quality
- Cost
- Completeness of response
- Calendar of functions/work plan
- Experience/qualifications
- Data collection & information systems
- Allocation of Staff

The District may request additional information from Proposers to clarify any element of any proposal. After all proposals are received, the District may invite one or more Proposers to make a presentation and to be interviewed. The District reserves the right to make independent investigations as to the qualification of Proposer(s). The District reserves the right to accept or reject any and all proposals. The District reserves all its rights and options including:

- To reject any and all Proposals that fail to meet the requirements of this RFP;
- To accept Proposal(s) that are, in the judgment of the District, in the best interest of the District;
- To request clarification from any Proposer;
- To reject any and all non-responsive Proposals;
- To waive irregularities in any Proposal that the District may elect to waive;
- To award the Agreement as a result of the initial proposals received, or it may elect to conduct negotiations with the Proposer, as determined by the District, to be within an acceptable competitive range or to negotiate separately with any Proposer when it is determined to be within the best interest of the District;
- To reject all Proposals without cause;
- To issue subsequent requests for new proposals; or
- To discontinue discussions after commencing discussions with a Proposer, and commence discussions with other Proposer(s).

By responding to this RFP, Proposer acknowledges that acceptable Proposers may be subject to an interview by a District committee. Proposer acknowledges that this is for the performance of a service and shall be determined upon finding the best match for the purposes of the District and that lowest responsible proposer requirements do not apply.

All proposals and materials submitted in response to this RFP shall become the property of the District and

shall be considered a part of the Public Record.

After acceptance of a proposal by the District, a contract between the successful Proposer and the District will be executed and will consist of the terms and conditions of this RFP and the successful Proposer's RFP submittal.

The successful Proposer will be required to enter into an Agreement with the District. Particular attention should be paid to the following terms:

INSURANCE: The District requires that the successful Proposer maintain Errors and Omissions Insurance or Professional Liability Insurance coverage of at least \$1,000,000. In addition the successful Proposer/Contractor must provide comprehensive liability, automobile liability and worker's compensation insurance coverage. Successful Proposer must certify that "[i]n accordance with the provisions of Section 3700 of the Labor Code of the State of California, each Respondent shall sign and file with the County Office and/or school district the following certificate before performing the work to be done: "I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the work to be done under the contract."

Successful Proposer shall maintain Commercial General Liability Insurance, including automobile coverage, with limits of at least \$1,000,000 per occurrence for corporal punishment, sexual misconduct, harassment, bodily injury and property damage. The coverage shall be primary as to the District and shall name Oakland Unified School District as additional insured with the additional insured endorsement provided to OUSD within 15 days of effective date of the Agreement (and within 15 days of each new policy year thereafter during the term of the Agreement. The policy shall protect the District and the Proposer in the same manner as though each were separately issued.

FINGERPRINTING AND CRIMINAL BACKGROUND CHECKS: The Successful Proposer/Contractor must execute a Certification pursuant to Education Code Section 45125.1 that a Criminal Records Check has been conducted prior to the performance of any work.

COMPENSATION AND PAYMENT: The Agreement will be based upon a not to exceed amount for each three years of the Agreement. Successful Proposer/Contractor will be paid for completed work performed at the agreed upon rates indicated in the "Schedule of Fees." All invoices must be fully supported and detailed and reflect any actual time spent and units of work provided/completed.

NONDISCRIMINATION: It is the policy of the District that in connection with all work performed under contracts there be no discrimination because race, color, ancestry, national origin, immigration status, religious creed, physical disability, mental condition, marital status, sexual orientation, gender, or age; therefore, Proposer agrees to comply with applicable Federal and California laws including, but not limited to, the California Fair Employment and Housing Act beginning with Government Code Section 12900 and Labor Code Section 1735 and the District policy. In addition the Successful Proposer agrees to require like compliance by all of its subcontractor(s). Successful Proposer shall not engage in unlawful discrimination in employment on the basis of actual or perceived; race, color, national origin, immigration status, ancestry, religion, age, marital status, pregnancy, physical or mental disability, medical condition, veteran status, gender, sex, sexual orientation, or other legally protected class.

INDEMNIFICATION: To the furthest extent permitted by California law, Successful Proposer shall indemnify, defend and hold harmless OUSD, its Governing Board, agents, representatives, officers, consultants, employees, trustees, and volunteers ("OUSD Indemnified Parties") from any and all claims or losses accruing or resulting from injury, damage, or death of any person or entity arising out of the performance of this Agreement.

Successful Proposer also agrees to hold harmless, indemnify, and defend OUSD Indemnified Parties from any and all claims or losses incurred by any supplier, Successful Proposer, or subcontractor furnishing work, services, or materials to Successful Proposer arising out of the performance of this Agreement. Successful Proposer shall, to the fullest extent permitted by California law, defend OUSD Indemnified Parties at Successful Proposer's own expense, including attorneys' fees and costs, and OUSD shall have the right to accept or reject any legal representation that Successful Proposer proposes to defend OUSD Indemnified Parties.

TERMINATION:

a. For Convenience by OUSD. OUSD may at any time terminate this Agreement upon thirty (30) days prior written notice to Successful Proposer. OUSD shall compensate Successful Proposer for services satisfactorily provided through the date of termination. Upon approval by OUSD legal counsel, the OUSD Superintendent or an OUSD Chief or Deputy may issue the termination notice without approval by the OUSD Governing Board, in which case this Agreement would terminate upon ratification of the termination by the OUSD Governing Board or thirty (30) days after the notice was provided, whichever is later.

b. Due to COVID-19. Notwithstanding a provision regarding Coronavirus/ COVID-19 or any other language of this Agreement, if a shelter-in-place (or similar) order due to COVID-19 is issued or is in effect during the term of this Agreement that would prohibit or limit, at the sole discretion of OUSD, the ability of Successful Proposer to perform the Services, OUSD may terminate this Agreement upon seven (7) days prior written notice to Successful Proposer. Upon approval by OUSD legal counsel, the OUSD Superintendent or an OUSD Chief or Deputy may issue the termination notice without approval by the OUSD Governing Board, in which case this Agreement would terminate upon ratification of the termination by the OUSD Governing Board or seven (7) days after the notice was provided, whichever is later.

c. For Cause. Either Party may terminate this Agreement by giving written notice of its intention to terminate for cause to the other Party. Written notice shall contain the reasons for such intention to terminate. Cause shall include (i) material violation of this Agreement or (ii) if either Party is adjudged bankrupt, makes a general assignment for the benefit of creditors, or a receiver is appointed on account of its insolvency. Upon approval by OUSD legal counsel, the OUSD Superintendent or an OUSD Chief or Deputy may issue the termination notice without approval by the OUSD Governing Board, in which case this Agreement would terminate upon ratification of the termination by the OUSD Governing Board or three (3) days after the notice was provided, whichever is later, unless the condition or violation ceases or satisfactory arrangements for the correction are made.

d. Upon termination, Successful Proposer shall provide OUSD with all materials produced, maintained, or collected by Successful Proposer pursuant to this Agreement, whether or not such materials are complete or incomplete or are in final or draft form.

LITIGATION: The Agreement shall be deemed to be performed in Oakland, California and governed by the laws of the State of California, but without resort to California's principles and laws regarding conflict of laws. The Alameda County Superior Court shall have jurisdiction over any litigation initiated to enforce or interpret this Agreement.

RFP Price Form

Submitted herewith is our proposal to perform the annual district audit report and the Measures G and G1 performance audit reports for the Board of Trustees of Oakland Unified School District for the school years 2021-22 through 2023-24 with an option to extend for up to two, one (1) year renewals for a maximum total of five (5) years

We propose to conduct the audit and submit the audit report in compliance with the instructions prepared by the Audits Division, State Controller’s Office, State of California, in their publication, “Standards & Procedures for Audits of California K-12 Local Educational Agencies.”

FEES

Each proposal must conform to and be responsive to audit and accounting guidelines, regulations and laws applicable to California county offices of education and school districts. Education Code section 14505 requires that contracts for audits include:

- (1) A provision to withhold 10% of the audit fee until the California State Controller certifies that the audit report conforms to the reporting provisions of the audit guide. The 10% will be released after the District receives a letter from the State directing the District to do so.
- (2) A provision to withhold 50% of subsequent fees if the prior year audit was not certified by the California State Controller.
- (3) A provision that will allow the California State Controller access to audit working papers of the independent auditor. The California State Board of Accountancy may be notified of any substandard work performed.

FINANCIAL CONSIDERATION

The hourly rates on which the auditing services proposed are based and upon which any early termination billings would be based are as follows:

Partner	\$	Junior Account	\$
Audit Manager	\$	Clerical	\$
Senior Accountant	\$	Other:	\$

The proposal/bid should contain a maximum fee to be charged for the annual district audit report and the Measure G and Measure G1 performance audit, including out-of-pocket expenses. The proposal should also include the fee structure for public meeting attendance, at the District’s request, beyond the seven proposed listed above. The proposal should include a maximum fee for each year with an option to extend the contract for two years as illustrated below:

BASIC AUDIT	2021-22	2022-23	2023-24	2024-25	2025-26
3 Year Engagement					
3 Year with 1 Year Extension					
3 Year with 2 Year Extension					

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.

Submitted this _____ day of _____, 2021

Name of Firm: _____

By: _____

Authorized Signature

Title: _____

Typed or Printed Name: _____

EXHIBIT A

CERTIFICATION OF INTENT TO ENTER AGREEMENT

Upon notification of selection and Board Approval, the undersigned hereby promises and agrees to furnish all articles or services within the dates specified, in the manner and form and at the prices herein stated in strict accordance with the advertisement, specifications, proposals and general conditions all which are made a part of the purchase agreement.

Name under which business is conducted _____

Business Street Address _____ Tel: _____

City

State

Zip Code

IF SOLE OWNER, sign here:

I sign as sole owner of the business named above.

IF PARTNERSHIP, sign here:

The undersigned certify that we are partners in the business named above and that we sign this purchase agreement with full authority so to do. (One (1) or more partners sign)

IF CORPORATION, execute here:

The undersigned certify that they sign this purchase agreement with full and proper authorization so to do.

Corporate Name

Signed _____ Title _____

Signed _____ Title _____

Incorporated under the laws of the State of _____

CERTIFICATION OF DISCLOSURES

Submission of the complete and accurate Certification of Disclosures is a requirement for consideration.

1. Provide a disclosure of any and all relationships with current District employees and/or Board members that could be determined to be a conflict of interest for this RFP.

2. Disclosure of any finder's fees, fee splitting, payments to consultants, or other contractual arrangements of the firm's that could present a real or perceived conflict of interest.

3. Disclosure of all litigation involving your firm in the last five (5) years.

4. Within the last five years, has your company been terminated by a client during the course of any project? If so, please explain.

Information Above Completed By (Signature):

Name:

Position:

Date:

Above Information Reviewed and Certified to be True By (Signature):
(Must be an Owner, Managing Partner, or Chief Executive of the Firm)

Name:

Position:

Date:

ACKNOWLEDGEMENT OF AMENDMENTS TO RFP

CONTRACTOR HEREBY ACKNOWLEDGES RECEIPT OF ANY AND ALL AMENDMENTS TO THE RFP.

If Contractor has no knowledge of any amendments to the RFP having been issued to, or received by, Contractor, please check following box:

Amendments

Amendment No.	Date Published	Date Received

By: _____

Date: _____

Signature of Authorized Agent

Name and Title of Authorized Agent: _____

Name of Contractor: _____

CONTRACTOR REPRESENTATION AND CERTIFICATION

The undersigned hereby acknowledges and affirms that:

- He/she is a duly authorized agent of the Contractor with the authority to submit a Proposal on behalf of the Contractor (corporate or other authorization confirmation may be requested prior to final contract execution).
- He/she has read the complete RFP documents and all amendments issued pursuant thereto.
- The Proposal complies with State conflict of interest laws. The Contractor certifies that no employee of its firm has discussed, or compared the Proposal with any other Contractor or District employee, and has not colluded with any other Contractor or District employee.
- If the Contractor’s Proposal is accepted by the District, the Contractor will enter into a contract with the District to provide the Services, Systems and Equipment described by the Proposal on the terms mutually acceptable to the District and the Contractor.
- The District reserves the right to reject any or all proposals.

I hereby certify that I am submitting the attached Proposal on behalf of **[Specific Entity Submitting Proposal]**.

I understand that, by virtue of executing and returning this required response form with the Proposal, I further certify, that the Contractor understands and does not dispute any of the contents of the proposal requirements (except as may be noted in the response).

Contractor Name: _____

Address: _____

Telephone: _____

FAX: _____

E-Mail: _____

By: _____ Date: _____

_____ Manual signature of Authorized Agent

Printed Name and Title of Authorized Agent:

NOTE: If Joint Venture, each member of the joint venture must provide a completed certificate form.

NONCOLLUSION DECLARATION

TO BE EXECUTED BY CONTRACTOR AND SUBMITTED WITH PROPOSAL
(Public Contract Code section 7106) The undersigned declares:

I am the _____ of _____, the party making the foregoing proposal.

The proposal is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation. The proposal is genuine and not collusive or sham. The Contractor has not directly or indirectly induced or solicited any other Contractor to put in a false or sham proposal. The Contractor has not directly or indirectly colluded, conspired, connived, or agreed with any Contractor or anyone else to put in a sham proposal, or to refrain from responding. The Contractor has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the proposal price of the Contractor or any other Contractor, or to fix any overhead, profit, or cost element of the proposal price, or of that of any other Contractor. All statements contained in the proposal are true. The Contractor has not, directly or indirectly, submitted his or her proposal price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, to any corporation, partnership, company, association, organization, proposal depository, or to any member or agent thereof, to effectuate a collusive or sham proposal, and has not paid, and will not pay, any person or entity for such purpose.

Any person executing this declaration on behalf of a Contractor that is a corporation, partnership, joint venture, limited liability company, limited liability partnership, or any other entity, hereby represents that he or she has full power to execute, and does execute, this declaration on behalf of the Contractor.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on _____ [date], at _____ [city], _____ [state].

Signature

Print Name

CERTIFICATION OF PRIMARY PARTICIPANT REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

The _____ (title) of _____ (Contractor/Firm Name)

Certifies to the best of its knowledge and belief that it and its principals:

1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
2. Have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
3. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local), with commission of any of the offenses enumerated in paragraph (2) of this certification; and
4. Have not within a three-year period preceding this proposal had one (1) or more public transactions (federal, state or local) terminated for cause or default.

If unable to certify to any of the statements in this certification, the participant shall attach an expiration to this certification.

I HEREBY CERTIFY OR AFFIRM THE TRUTHFULNESS AND ACCURACY OF THE CONTENTS OF THE STATEMENTS SUBMITTED ON OR WITH THIS CERTIFICATION AND UNDERSTANDS THAT THE PROVISIONS OF 31 U.S.C. SECTIONS 3801 ET SEQ. ARE APPLICABLE THERETO.

THE PRIMARY PARTICIPANT

Firm Name/Principal

Signature and Title of Authorized Official

Date

CERTIFICATION OF RESTRICTIONS ON LOBBYING

I, _____, hereby certify on behalf (name of offeror) of

_____ that:

(Firm name)

1. No Federal appropriated funds have been paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds, other than Federal appropriated funds, have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the attached, Standard Form-LLL, "Disclosure of Lobbying Activities", in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in all subcontracts, and that all subcontractors shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance is placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Executed this _____ day of _____, 20

By

(Signature of authorized official)

(Title of authorized official)

CERTIFICATION PURSUANT TO EDUCATION CODE SECTION 45125

Submission of the complete and accurate Certification is a requirement for consideration.

The District has determined under Education Code Section 45125.1, subdivision (c), that in performing services to this contract Contractor's employees may have contact with pupils. As required under Education Code Section 45125.1, subdivision (a), Contractor shall require their employees, including the employees of any subcontractor, who will provide services pursuant to this contract to submit their fingerprints in a manner authorized by the Department of Justice in order to conduct a criminal background check to determine whether such employees have been convicted of or have charges pending for a felony as defined under Education Code Section 45122.1.

Contractor shall not permit any employee to perform services who may come in contact with pupils under this contract until the Department of Justice has determined that the employee has not been convicted of a felony or has no criminal charges pending for a felony as defined in Section 45122.1.

Contractor shall certify in writing to the District that all of its employees who may come in contact with pupils have not been convicted of or have no criminal charges pending for a felony, as defined in Education Code Section 45122.1.

Contractor shall defend, indemnify, protect and hold the District and its agents, officers and employees harmless from and against any and all claims asserted or liability established for damages or injuries to any person or property which arise from or are connected with or are caused or claimed to be caused by Contractor's failure to comply with all of the requirements contained in Education Code Section 45125.1, including, but not limited to, the requirements prohibiting Contractor for using employees who may have contact with pupils who have been convicted or have charges pending for a felony in Education Code Section 45122.1.

It is understood that by signing this document Contractor agrees that they are familiar with Education Code Section 45122.1.

Information Above Completed By (Signature):

Name:

Position:

Date:

Above Information Reviewed and Certified to be True By (Signature):

(Must be an Owner, Managing Partner, or Chief Executive of the Firm)

Name:

Position:

Date: