

**Request for Proposal (RFP) Number XXX
Independent Audit Services for the District, Financial and Performance
Audit Services for Measure G and Measure G1 Parcel Tax Measures**

Proposal Due: March 8, 2021

*** Submit proposals and all questions/inquiries to:**

Oakland Unified School District
Attn: Kimberley Raney, Director Purchasing
and Transportation
900 High Street
XXXXX
Oakland, CA 94601
Kimberley.Raney@ous
d.org

THE TERMS AND CONDITIONS OF THIS CONTRACT ARE GOVERNED BY THE CALIFORNIA
EDUCATION AND PUBLIC CONTRACT CODES.

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 [Insert Website](#)

Proposals must be submitted in a sealed envelope or package with the words “SEALED PROPOSAL-INDEPENDENT AUDIT SERVICES RFP XXXX-XXX” on the outside of the envelope or package. Deliver proposals in **four (4) sets**, to the above address no later than **5:00 P.M., Monday, March 8, 2021**. 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# XXX-XXX
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 and a small portion of Emeryville. Student enrollment is approximately 36,485 students with 85 schools (K-12) and an Adult School. The District also has 34 charter schools with 13, 678 students that operate within the District and 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 Title I and II, Educator Effectiveness, and over 70 resources to include grants and donations. The district employs approximately XXXX staff members. The 2020-21 budget is approximately \$XX million in the general fund. The accounting system is maintained on a modified accrual basis.

RFP SCHEDULE OF EVENTS

DATE	ACTION
RFP Posting:	February 15, 2021
Deadline for Questions:	February 22, 2021 @5:00 p.m.
Proposal Deadline:	March 8, 2021 @5:00 p.m.
Award of RFP:	March 22, 2021
Contract Start Date:	May 8, 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 [INSERT WEBSITE](#)

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 (LEA's) 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 (1 Meeting), the Measure G Performance Audit with the Measure G oversight committee (2), and Measure G1 Performance Audit with the Measure G Oversight Committee (3) 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 (4), the Measure G Performance Audit with the Measure G oversight committee (5), and Measure G1 Performance Audit with the Measure G Oversight Committee during a scheduled committee meeting (6).
- i.

- j. 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 (7).
- k. 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.
- l. 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 acts

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of which the auditors have become aware.

- m. 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.
- n. 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.
- o. 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.
- p. 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.
- q. While performing services hereunder, the Auditor is an independent contractor and not an officer, agent, or employee of the District.
- r. 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.
- s. 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.
- t. 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.

- u. 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.
- v. 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.
- w. 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.

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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 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.

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 2020-21 through 2021-23 with an option to extend for two years further.

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

It should be noted that the State requires the District to withhold 10% of the audit fees. The 10% will be released after the District receives a letter from the State directing the District to do so.

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	2020-21	2021-22	2022-23	2023-24	2024-25
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

PURCHASE 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)