

Board Office Use: Legislative File Info.	
File ID Number	21-1864
Introduction Date	1/5/2022
Enactment Number	
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Memo

To Oakland Unified School District Audit Committee

From Ryan Nguyen, Controller
Lisa Grant-Dawson, Chief Business Officer

Committee Meeting Date January 5, 2022

Subject District Request for Proposal RFP 21-102BS - Independent Audit Services

Chair Ross,

At the request of the Audit Committee, please see the summary of the process and current update of the Request for Proposals for an external auditor for the District's Financial Audit.

On May 5, 2021, the District posted a Request for Proposals (RFP) 21-102BS Independent Audit Services for the District, Financial and Performance Audit Services for Measure G and Measure G1 Parcel Tax Measures. This proposal was posted in conjunction with an extension of the contract with our current audit firm, Eide Bailly to conduct the 2020-21 Audit. In preparation for the release of the RFP, the District engaged with the Audit Committee on the draft RFP on December 7 and February 1, 2021 and incorporated requests in addition to answering questions to finalize the RFP.

The proposals were due on May 19, 2021 and due to the intensity of the District's Budget cycle and several action items impacting our Local Control Accountability Plan (LCAP) and with the notification of the receipt of one time funds and the responsibility of writing coinciding plans and preparing for swift implementation, we delayed the opening for the bids. There were two bids received from Moss Adams and Harshwal and Company, LLP. The bids were opened on September 22, 2021 and were evaluated scored using several criteria elements. Due to the delay in the completion of the contract completion, we had not identified the selected auditor from the bid award publicly, but due to the delays will share the awarded auditor as Moss Adams.

The District's Summary Scoring Sheet is attached and the District is awaiting the final review of the contract from Moss Adams.

Attachments RFP#21-102BS - Independent Audit Services Value Category Scoring
RFP#21-102BS - Request for Proposal (RFP) 21-102BS Independent Audit

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OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Services For The District, Financial And Performance Audit Services For
Measure G And Measure G1 Parcel Tax Measures

**Oakland Unified School District
District Financial and Performance Audits: Measure G & G1**

Audit Proposal Scope: The purpose of securing these proposals was in response to a request by the Measure N Parcel Tax Committee to secure the professional services of an Independent Auditor to conduct a three year audit covering the 2021-24 years.

Proposed Audit Fee	Description	2021-22	2022-23	2023-24	Avg	Total
Moss Adams	3 Yr Engagement	\$ 75,000	\$ 77,500	\$ 79,000		\$ 231,500
Harshwal and Company, LLP	3 Yr Engagement	\$ 44,995	\$ 44,995	\$ 44,995		\$ 134,985

	Description	2021-22	2022-23	2023-24	Avg	Total
Moss Adams	Shows a 4 month audit schedule, pg 18	X	X	X		4
Harshwal and Company, LLP	Shows 6 Month audit schedule July 12 - Dec 10, Page 25	X	X	X		6

Hourly Rates	Description	2021-22	2022-23	2023-24	Avg	Total
Moss Adams	Partner	\$ 475	\$ 475	\$ 475	\$ 475	2
	Audit Mgr	\$ 400	\$ 400	\$ 400	\$ 400	2
	Senior AcCnt	\$ 300	\$ 300	\$ 300	\$ 300	1
	Junior AcCnt	\$ 250	\$ 250	\$ 250	\$ 250	1
	Clerical	\$ 75	\$ 75	\$ 75	\$ 75	0
	Other	\$ 200	\$ 200	\$ 200	\$ 200	1
	Avg	\$ 283	\$ 283	\$ 283	\$ 283	7

Hourly Rates	Description	2021-22	2022-23	2023-24	Avg	Total
Harshwal and Company, LLP	Partner	\$ 290	\$ 290	\$ 290	\$ 290	1
	Audit Mgr	\$ 175	\$ 175	\$ 175	\$ 175	1
	Senior AcCnt	\$ 120	\$ 120	\$ 120	\$ 120	1
	Junior AcCnt	\$ 95	\$ 95	\$ 95	\$ 95	2
	Clerical	\$ 65	\$ 65	\$ 65	\$ 65	0
	Other	\$ -	\$ -	\$ -	\$ -	0
	Avg	\$ 149	\$ 149	\$ 149	\$ 149	5

Number of Audit Team Members	Total
Moss Adams	7
Harshwal and Company	5

Location of Audit Firm	
Moss Adams	San Francisco Bay Area Office
Harshwal and Company, LLP	Oakland Office

Financial & Performance Audits in the Immediate Area Since 2018	Comments
Moss Adams	12 Pg 12
Harshwal and Company, LLP	16 Pg 14

Firm Scope	Years in Service	Firm Size	Customer Base
Moss Adams	108 years	3,400 Emp 25 Offices	Aerospace, Apparel, Government, Agribusiness, Hospitality, Manufacturing, Life Sciences, Higher Ed
Harshwal and Company, LLP	10 years	20 Emp, 3 Offices	State and Local Government, School/Special Districts, Gaming, Native Tribes, Healthcare, Small Business, Charter Schools