

Subject: Suggestions for additions/changes to OUSD August 9th RFP for Audit Services

Ref: RFP - OUSD Annual Bond Audit Item #19-1634

1. Add clarifying language to - I. INTRODUCTION and PROPOSAL for AUDIT RFP
that Audit is a requirement of Prop 39 Ed Code section.....
2. On page 3 of RFP - V. District Selection Criteria CHANGE Item #3 sentence 2 to read
“the firm must be involved with the AICPA peer review program for the last three years and must be an active member of the Government Financial Office Association (GFOA).....”
3. Add the following: Audit Consultant shall:
Provide the Performance portion of the Audit meeting the listed Requirements; this in accordance with Government Auditing Standards (Yellow Book) for Compliance and program effectiveness and results to include the following objectives: (this clarification is necessary to getting a Financial and Performance Report that will be a beneficial working document for the District)
1. Review of District Staff and Professional Services Staffing Plan for the GO Bond Program:
to include positions that are staffed, the number of personnel and dollar amount charged to bond program and the alignment with Bond Program needs.
2. Design and Construction Schedules with Cash Flow Analysis:
provide a review of the District’s revenues and expenditure. Expressing whether the District has controls in place to measure cash flow in conjunction with projects/program requirements.
3. Design and Construction Budget Management:
using GFOA (Government Finance Office Association) standards compare and analyze effectiveness of controls of design and construction budgets.
4. Review Bidding and Procurement Procedures:
for compliance to all laws and regulations and for effectiveness in expenditures related to process of procuring vendors, consultants and contractors
5. Analyze Cost, Schedule, and Budgetary Management and Reporting Implementation:
this should include a review of all activities including budget variances, analysis of changes, commitments and forecasting.
6. Review District Standards for Materials Specifications: assess whether district has materials standards are in place and process used to allow deviation from standards; and the standards are provided to architects and designers. Verify whether standards are adhered to in procurement process during process.
7. Review Claims Avoidance and Control Procedures:
validate controls are in place, are implemented and their protocols.
8. Review Fraud Prevention and Detection Controls:
validate controls are in place, are implemented and their protocols.
9. Review District Procedures for Value Engineering Procedures and Cost Benefit Analysis
10. Review Bond Program Master Planning and Program Reporting: review for implementation of plan as it relates to construction program priorities as identified by the GO Bond and by District reports, this would include criteria such as facility safety, use, longevity for educational purposes. Report on district methods to communicate with Board, CBOC and community on program priorities and implementation.