

**Unified School District No. 262**  
**Valley Center, Kansas**



Request for Proposal Audit Service

For Fiscal Year(s) Ending:

June 30, 2023

June 30, 2024

June 30, 2025

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# 1. INTRODUCTION

## 1.1. SCOPE

Unified School District No. 262, Valley Center Public Schools invites qualified certified public accounting firms licensed to practice in Kansas to submit proposals for the provision of those services according to the requirements of this Request for Proposal (RFP).

The purpose of this process is to obtain competitive prices for auditing services for USD 262. The audit shall be performed on all funds of Unified School District No. 262, Valley Center Kansas.

The district also desires the auditor(s) to express an opinion on the fair presentation of its basic financial statements issued in accordance with KMAAG.

Single Audit Act requirements will apply because the district does receive and use more than \$750,000 in federal funds.

## 1.2. TERM

The selected firm shall be designated as the district's auditor for a three-year period to audit the district's financial activities for the fiscal years ending June 30, 2023, June 30, 2024, and June 30, 2025.

Cancellation of services will require a transition period. This transition period will be a minimum period of 3 months under full service terms.

# 2. PROPOSAL PROCEDURES

## 2.1. ANTICIPATED PROPOSAL SCHEDULE

March 6, 2023	Proposals due from qualified firms
March 7-10, 2023	Evaluation of proposals
March 13, 2023	Notification to finalists
March 20, 2023	Final contract for Board approval

## 2.2. QUESTIONS REGARDING THIS REQUEST FOR PROPOSAL

Additional information concerning this RFP may be obtained by contacting:

Susan Harris  
Director of Finance  
(316) 755-7244  
susan.harris@usd262.net

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Copies of the current budget are included in this request for proposal. Copies of the most recent audits can be made available upon request.

### 2.3. PROPOSAL SUBMISSION PACKAGE OVERVIEW

The proposal submission package shall include the following information:

- Contact Information
- Transmittal Letter
- Independence and License
- Firm Profile
- Staff Qualifications
- Prior Audit Experience
- Audit Approach Page
- Audit Quality Control
- References
- Fees for Services

Refer to Section 5 for further explanation.

### 2.4. SUBMISSION OF PROPOSALS

Four (4) copies of the Proposal Submission Package should be delivered to:

USD 262 Valley Center Public Schools  
Attn: Susan Harris  
143 S. Meridian Ave.  
Valley Center, KS 67147

**by 12:00 p.m. on Monday, March 6, 2023. Proposals should be in a sealed package, clearly marked "Audit Proposal" on the exterior of the package. Proposals received after the specified date and time, or unsealed or unmarked proposals, WILL NOT BE CONSIDERED. Sealed bids will be opened at 10:00 a.m. on Tuesday, March 7, 2023 at the District Office, 143 S. Meridian Ave, Valley Center, KS 67147.**

An individual who is authorized to bind the firm to all commitments made in the proposal must sign the proposal.

### 2.5. EFFECTIVE PERIOD OF PROPOSALS

All proposals must remain in effect for 90 days after the proposal due date.

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## 2.6 EVALUATION AND AWARD CRITERIA

### A. General elements

- The audit firm is independent and licensed to practice in Kansas.
- The audit firm has no conflict of interest with regard to any other work performed.
- The audit firm adheres to the instructions in this request for proposal on preparing and submitting the proposal.

### B. Fees for services

- Provide maximum fee for each annual audit and the fee rate for related services.
- Fee rate will be clearly stated for each component unit for each annual audit.

### C. Technical Qualifications

- The firm's past experience and performance with Kansas school district audit engagements.
- The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.

### D. Staffing and Procedures

- Adequacy of proposed staffing plan for various segments of the engagement.
- Adequacy of audit, review, and reporting procedures.

Although price for services will be an important factor in the evaluation of proposals, the district is not required to choose the lowest bidder. Evaluation and acceptance of a proposal will be based on the total package of services offered.

The Director of Finance, Superintendent, Assistant Superintendent and one Board Officer will review each proposal. Top candidates will be presented to the Board of Education and may be invited to interview with the committee prior to the decision to engage in an auditing firm.

## 2.7. RIGHT OF REJECTION BY UNIFIED SCHOOL DISTRICT NO. 262

The district reserves the right to award this contract to the accounting firm that best meets the requirements of the RFP, and not necessarily to the lowest bidder. Further, the district reserves the right to reject any or all proposals prior to the execution of the contract, with no penalty to the district.

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### **3. GENERAL INFORMATION**

#### **3.1. BACKGROUND INFORMATION**

Valley Center Public Schools, USD 262, is a suburban school district which is part of the Wichita metropolitan area consisting of approximately 500,000 people.

USD 262 serves approximately 3,200 students through three elementary schools, one intermediate school, one middle school, one high school, and one virtual school. Additionally, the district is in its second year as serving as the sponsoring district for the Ark Valley Special Education Cooperative, which serves special education students in the Valley Center, Sedgwick and Burrton School districts.

Over 600 administrative, certified and classified employees in the district support student learning. District health, dental, life and short-term disability insurance plans are made available to staff through our cafeteria plan. The district continually strives to provide optimal working conditions for all staff members. The 22-23 budgeted expenditures are \$63,078,101 for all funds. The District uses Skyward Administrative Software for their accounting and payroll software needs.

#### **3.2. BASIS OF ACCOUNTING**

The district reports on the KMAAG basis of accounting for all funds. Cash receipts and disbursements are recorded as received in accordance with the cash basis and budget laws of Kansas. The district requires proposals for regulatory (KMAAG) basis of accounting.

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## **4. OTHER INFORMATION**

### **4.1. STANDARDS**

The audits are to meet the requirements of all state and federal laws. Additionally, the accounting firm or auditors will be responsible for communication and interpretation of any significant changes made in governmental reporting and shall respond to reasonable inquiries by district staff during the contract years.

### **4.2. FINANCIAL REPORTS & MANAGEMENT LETTER**

The primary outcome of the audit shall be financial reports prepared by the auditing firm. District staff is available for minor consultation, but the principle work shall be the responsibility of the audit firm. The report shall communicate in a separate letter to management any reportable conditions found during the audit.

### **4.3. WORKING PAPERS**

Audit work papers shall remain in the custody of the auditor. However, any succeeding auditors shall be given access to audit work papers and shall have the right to copy such work papers pertaining to the audit for a period of three (3) years after the expiration of the audit contract. Upon request, the auditor will provide copies of work papers pertaining to any questionable costs or findings determined in the audit and must be made available upon request for examination by authorities of federal or state agencies or other governmental oversight agencies.

### **4.4. REPORTING**

In completing the audit(s), the following dates will be adhered to, with subsequent years following corresponding dates:

- A. The audit draft, copy of the audit detailed adjusted trial balance, and audit adjusting journal entries shall be available for review no later than December 1 of each year. The auditor will review the audit draft with district administration for each respective audit report before the final report is prepared.
- B. The final audit report and management letters must be completed and delivered to the district no later than December 31, of each year. Three bound copies, and a PDF format copy will be required.
- C. The auditor will meet with the Superintendent of Schools and Director of Finance at the completion of the audit to review any findings at least 3 business days prior to the presentation of the audit to the Board of Education.

A copy of the audit shall be filed by the Auditor with the following agencies:

- Kansas Department of Administration Division of Accounts and Reports.
  - Federal Clearing House and State Grantor Agencies, if applicable, for single audits.
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## 5. PROPOSAL REQUIREMENTS

### 5.1. STANDARDS

In order to achieve a uniform review process and to obtain the maximum degree of comparability, it is required that proposals be organized in the manner specified below.

- A. **Contact Information** – The name of the proposing firm, firm address and telephone number, name of a contact person, email address, authorizing signature and date.
  - B. **Letter of Transmittal** – A signed transmittal letter briefly stating the proposer understands the work to be done, why the firm believes itself to be best qualified to perform the engagement, and any other information they consider essential to their proposal.
  - C. **Independence and License** – The firm should provide an affirmative statement that it is independent of the district in accordance with the professional standards and ethics promulgated by the AICPA. The firm should also provide an affirmative statement indicating that the firm and all assigned key professional staff are properly licensed to practice in Kansas.
  - D. **Firm Profile** – At a minimum, the proposal should state the size of the firm, the size of the firm’s governmental audit staff, and the location of the office from which the work on this engagement will be performed.
  - E. **Staff Qualifications** – The proposal should describe the qualifications of staff to be assigned to the audit. The description should include the composition of the audit team and prior experience of the individual audit team members. The proposal should include resumes of the individual audit team members.
  - F. **Prior Audit Experience** – The proposal should describe prior auditing experience of the proposing office. The experience listed should be limited to the last five years and should include prior experience auditing Kansas municipalities, including school districts, special education cooperatives, and single audits.
  - G. **Audit Approach** – The proposal should set forth a general audit plan, including an explanation of the audit methodology to be followed to perform the services required in the request for proposals. Each proposal should detail the approach to be taken to gain and document an understanding of the district’s internal control structures.
  - H. **Audit Quality Control** – Briefly describe your firm’s quality control and procedures. State whether these policy and procedures have been subjected to a professional “peer review” program to provide for an independent review of their effectiveness. Include a copy of your firm’s most recent peer review report and related letter of comments, if applicable.
  - I. **References** – The proposal should include at least 3 client references, preferably school districts, including contact persons and telephone numbers.
  - J. **Fees for Services** – Provide the firm’s all-inclusive maximum fee for the requested work in this proposal. Fee proposal must include a breakdown of audit services for the district. The audit firm shall be reimbursed for additional audit related expenses only when agreed upon in advance by the district and firm.
  - K. **Cover Sheet** – The proposal should include the information requested on the following “Auditing Services Proposal” cover sheet, or in a similar format with the required information.
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Name of Accounting Firm: \_\_\_\_\_

AUDITING SERVICES PROPOSAL

*Proposal Submitted by:* \_\_\_\_\_

*Address:* \_\_\_\_\_

*Contact Person:* \_\_\_\_\_

*Phone:* \_\_\_\_\_

*Email:* \_\_\_\_\_

**Fees for Services:**

*Year ending June 30, 2023* \_\_\_\_\_

*Year ending June 30, 2024* \_\_\_\_\_

*Year ending June 30, 2025* \_\_\_\_\_