

The following is a Request for Proposal (RFP) for Annual Audit Services. The proposed Agreement calls for an initial one-year award period, with two one-year renewal options, at the District's discretion. The responsive proposal will comply with all federal, state and local regulations. Information regarding the services to be provided, information which must be submitted as part of the Proposal, and related details are included in the accompanying RFP.

All interested parties must submit Proposal by Wednesday, February 12, 2025 before 2:00 p.m., CDT. The Board of Education reserves the right to accept or reject any or all Proposals, to waive any irregularities, and to accept the Proposal that is in the best interest of the District. The award for the Annual Audit Services will be considered by the Board at its regular meeting on March 11, 2025.

Companies are to submit three (3) copies of their response to the RFP. Proposals shall be delivered in a sealed envelope clearly marked as indicated, to:

Odessa R-VII School District
Attention: Kat Andrew
701 S. Third Street
Odessa, MO 64076
RE: Audit Services

REQUEST FOR PROPOSAL DATES

ISSUE DATE:	January 15, 2025
QUESTIONS DUE TO DISTRICT:	February 5, 2025- before 4:00 p.m.
RETURN DATE AND TIME:	February 12, 2025, 2:00 p.m.
PROJECTED BOARD APPROVAL:	March 11, 2025 (tentative)

GENERAL CONDITIONS

1 BID INSTRUCTIONS

Three original copies of the bid must be received in a sealed envelope plainly marked “AUDIT SERVICES” with the date and time of the bid opening in the lower left corner of the envelope. A representative of the company/person submitting the bid must sign all submissions in ink.

Please submit your sealed bids by February 12, 2025 at 2:00 p.m. to be considered. The Odessa R-VII School District Board of Education reserves the right to reject any and all bids. All bids will be opened February 12, 2025 at 2:00 p.m.

2 BID INQUIRIES

All inquiries about the bid request should be made to:

Odessa R-VII School District
Attn: Kat Andrew
701 S Third
Odessa, Missouri 64076

kandrew@odessar7.net

3 TERMS AND CONDITIONS

The Odessa R-VII School District reserves the right to reject any or all bids or parts of a bid and waive technicalities. Vendors are required to clearly identify any deviations from the specification in this document.

An authorized officer of the company must sign all bid submittals.

The successful vendor is specifically denied the right of using in any form or medium, the name of the Odessa R-VII School District or any school/departments within the Odessa R-VII School District for public advertising unless express written permission is granted.

4 BID SPECIFICATIONS

4.1 Description of District Records to be Audited:

4.1.1 General Information

The Odessa R-VII School District (the “District”) is located in Lafayette County, Missouri, located approximately 25 miles east of Kansas City. The Odessa R-VII School District membership as of September 2023 was 2049 with fiscal year ending June 30, 2024 budgeted expenditures of \$25,593,795 million dollars. The funds utilized by the District are as follows:

- General Fund
- Special Revenue Fund
- Debt Service Fund
- Capital Projects Fund

4.2 Accounting System

4.2.1 Audit Requirements

The District currently uses SISFin, by Tyler Technologies, for budgeting/accounting and payroll/personnel.

The Audit shall include examinations of the financial and other records of the various departments and funds of the District in accordance with generally accepted auditing standards, the standards set forth for financial audits in the Governmental Auditing Standards, issued by the Comptroller General of the United States.

4.2.2 Reports Required

- Basic Financial Statements
 - Government-Wide Financial Statements
 - State of Net Position
 - Statement of Activities
 - Fund Financial Statements
 - Balance Sheet – All Governmental Funds
 - Reconciliation of the Governmental Funds Balance Sheet with the Statement of Net Position
 - Statement of Revenues, Expenditures and Changes in Fund Balance – All Governmental Funds
 - Reconciliation of Governmental Funds Statement of Revenues, Expenditures and Changes in Funds Balances with the Government-Wide Statement of Activities
- Schedule of Expenditures of Federal Awards and Single Audit as needed
- Supplementary Information
- Budgetary Comparison Schedules for each fund and all funds combined
- An independent auditor's report, an independent accountant's report on management's assertions about compliance with specified requirements of Missouri state laws and regulations, schedule of selected statistics, supplemental schedules as recommended by DESE, and a report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with government auditing standards.
- A separate report of comments and recommendations addressed to the District's Board of Education (if applicable).

Additionally, the audit firm will work with the District as it prepares its Management Discussion and Analysis Report.

All auditor reports will be submitted to the District in both hard copy (ten copies required) and electronic copy (Adobe, PDF files) no later than December 1st. Failure to meet this deadline could result in reimbursement to the District any amount equal to financial loss due to the final report being submitted late.

The auditors may commence the examination at a mutually agreed upon time. During the audit, the auditors may be required to meet with the Superintendent or other Central Office staff to discuss the GPFS, audit, or related matters. A post-audit conference with the Superintendent to review audit report recommendations will be held no later than October 31st of each year.

4.2.3 Use of the District Facilities and Personnel

The District will provide an adequate work area for the auditing staff. District staff will be available to answer questions and for the coordination as needed in order to expedite the audit fieldwork.

5 FORM OF BID

5.1 Bid Requirements

Please include the following information, clearly labeled, in this order, in the bid submittal:

5.1.1 Professional Qualifications

- Describe your firm's Audit Team (that will work with the District) personnel and qualifications.
- Describe your company's continuing education program and meeting state requirements as an auditor.

5.1.2 Audit Services

Description of audit services to be provided to the district.

5.1.3 Scope and Timeline

Describe the specific scope and timeline required to perform the required work.

5.1.4 School Client List

Listing of school clients served by the firm currently or in the past.

5.1.5 Peer Review

Please provide a copy of your company's most recent Peer Review Report.

5.1.6 Fees

The District requires a firm fixed fee for each of the following:

- A. Audit for the year ending June 30, 2025 \$ _____
- B. Audit for the year ending June 30, 2026 \$ _____ (option to renew)
- C. Audit for the year ending June 30, 2027 \$ _____ (option to renew)

5.2 Presentation of Bids

On February 12, 2025, all bids received by the District will be opened. The bids will be verified they are signed. The bids will be date stamped and forwarded to the Superintendent or designated representative for evaluation.

5.3 Evaluation and Award of Bid

The Odessa R-VII School District Superintendent or designated representative will review the bids. Final selection of a firm for recommendation to the Board of Education could be made by March 11, 2025.

It should be understood that the District reserves the right to reject any or all bids submitted and to request additional information during the evaluation process.

Furthermore, the professional accounting services purchased will be from the firm that, in the opinion of the District, is best qualified to meet the criteria established by the District, not necessarily the lowest bid.

5.4 Audit Clause for Contracts, Examination of Records

The Contractor’s records which shall include, but not limited to, accounting records (hard copy, as well as computer readable data), written policies and procedures, subcontractor files, indirect cost records, overhead allocation records, correspondence, instructions, drawings, receipts, vouchers, memoranda, and any other data relating to this contract shall be open to inspection and subject to audit and/or reproduction by a duly authorized representative from the District, at the District’s expense. The contractor shall preserve all such records for a period of three years, unless permission to destroy them is granted by the District, or for such longer period as may be required by law, after the final payment. Since the Contractor is not subject to the Missouri Sunshine Law (Chapter 610, RSMo), information regarding the Contractor’s operations obtained during audits will be kept confidential.

The Contractor shall require all sub-contractors under this contract to comply with the provision of this contract article by including the requirements listed above in written contracts with the subcontractors.

6 VENDOR INFORMATION

Company Name:

Business Address:

Business City, State, & Zip Code:

Business Hours:

Business Telephone Number:

Business Fax Number:

6.1 Audit Approach

Clearly describe your firm’s approach to conducting the examination.

6.2 Assurance

Guarantee final audit will be complete and ready, and a post-audit conference with the Superintendent will be held no later than October 31st of each year.

The successful firm will present at the regular board meeting immediately after the completion of the audit, no later than the 2nd Tuesday in December.

6.3 Profile of the Firm

State whether your firm is local, regional, or national, and confirm that your firm has a current permit to practice issued by the Missouri State Board of Accountancy.

Give the location of the office from which the work is to be done and the number of partners, managers, supervisors, and other professional staff employed at that office.

Describe the range of activities performed by the local office in the governmental area such as audit, accounting or management services. You should include activities which demonstrate your commitment to the governmental practice.

Briefly describe your firm’s quality control policies and procedures. State whether or not those policies and procedures are subjected to the professional’s “peer review” program to provide for an independent review of their effectiveness.

6.4 Additional Data

Give any additional information considered essential to this proposal, including involvement in state and local government organizations, seminars, etc. Publications of your firm, such as directories, articles, and list of clients may be included but should not be voluminous.

7 BID SUBMITTAL

Authorized Representatives Name: _____

Title: _____

Signatures: _____

(Signature indicates acceptance of all bid terms and conditions)

Company Name: _____

Date: _____