

**REQUEST FOR PROPOSALS  
INDEPENDENT ANNUAL FINANCIAL AUDITS  
GRAND FORKS PUBLIC SCHOOL DISTRICTS**

Grand Forks Public Schools requests written proposals for an annual audit of all school district funds for the years ending June 30, 2018, June 30, 2019 and June 30, 2020.

All proposals must be submitted by Certified Public Accounting firms with a Grand Forks office who meet the prescribed audit specifications. The proposals must explain the firm's ability to perform the requested audit services. Complete specifications are available at the Business Manager's office located at 2400 47<sup>th</sup> Ave S, Grand Forks, North Dakota 58201.

Proposals must be mailed or delivered to the Business Manager, Grand Forks Public Schools, 2400 47<sup>th</sup> Ave S, Grand Forks, North Dakota 58201, no later than 4:00 p.m., Friday, April 27, 2018.

The Grand Forks Public School Board reserves the right to accept or reject any or all proposals, to waive any irregularities, to select the proposal best suited to the needs of the school districts, and/or to hold all proposals for a period not to exceed sixty (60) days.

Edwin J. Gerhardt  
Business Manager

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**INTRODUCTION**

1. Grand Forks Public School District #1 and Grand Forks Air Force Base Public School District #140, referred to as “the Districts”, request proposals from qualified respondents to provide an independent, annual audit of the Districts’ financial records for the years ending June 30, 2018, June 30, 2019 and June 30, 2020.
2. The Districts may conduct post-proposal negotiations with any or all respondents and the Districts may reject any part of any or all proposals.

**QUALIFICATIONS**

1. Proposals must include or describe the firm’s organization, experience, understanding of the audit examination, and its expected performance as it relates to an audit of the Districts’ financial records.
2. The auditing firm must have past experience in governmental auditing including school districts and examinations in accordance with OMB Circular A-133. References must be furnished demonstrating this experience including names and telephone numbers of representatives from similar audited entities. In addition, a copy of the firm’s most recent peer review report and verification that past Circular A-133 examinations were approved and accepted by the federal government must also be included along with the quality review report and any letters of comment.
3. A resume must be furnished stating the size of the firm and its local office, the firm’s overall governmental and school district audit experience, and the experience and educational background of each member of its local staff and staff to be assigned from outside its local office.
4. The proposal must identify all individuals who will be involved in the audit and state the experience and related educational expertise of each individual. The in-charge accountant supervising the field work must have governmental auditing experience and OMB Circular A-133 auditing experience (three years preferred) of an entity which contained a universe of federal programs. Additional consideration will be given to those firms which demonstrate their in-charge accountants and field staffs have school district auditing experience.

## **AUDIT EXAMINATION**

1. The audit examination must be performed in accordance with generally accepted auditing standards and include a supplementary schedule of federal assistance in accordance with the provisions of Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, promulgated by the U. S. Comptroller, as they pertain to financial and compliance audits, and Circular A-133 of the Office of Management and Budget.
2. The annual audit examinations will include the fiscal year July 1, 2017 – June 30, 2018, and the two succeeding fiscal years ending June 30, 2019, and June 30, 2020.
3. The audit examinations will include all funds, account groups and applicable reporting entities of the Districts including the audit of all federal funds in accordance with circular A-133. In addition, any special nonfederal grants requiring audits must be audited. Separate reports are required for the general purpose financial statements, internal control, and general financial statements including supplementary schedule of federal assistance and findings of noncompliance.
4. Field audit work must be conducted at a time mutually agreed upon by the firm and the Business Manager each year. The preliminary audit report must be available by November 1 of each year at which time the auditing firm must be prepared to present and review the audit report and any findings of material internal control weaknesses with appropriate school administrative officials and School Board representatives. The final audit report must be available for presentation to the School Board at its first meeting in December.
5. Work space will be provided as necessary in the district's central office building located at 2400 47<sup>th</sup> Avenue South, Grand Forks, North Dakota. All necessary and related records and reports for the previous three fiscal years are available to the auditing firm.
6. The Districts will provide staff assistance for assembling records, reproducing documents, and preparing work papers and trial balances. The accounting records will include reconciliations of all balance sheet accounts including a list of accounts payable.

## **FEES**

1. The proposal must state a fee for the audit for each of the three fiscal years.
2. The proposal must state the availability and fee schedule of the firm's staff for consultation during the fiscal year.
3. The fee, when billed, must break down the cost of federal audit compliance for each major grant and specify a separate cost for each District's audit.

## **PROPOSALS**

1. Interested firms should submit five copies of the information requested in the Qualifications section above in an envelope(s) marked "Qualifications". The proposed fee should be placed in a separate envelope marked "Fee".
2. Proposals must be mailed or delivered not later than 4:00 p.m., Friday, April 27, 2018, to

Edwin J. Gerhardt, Business Manager  
Grand Forks Public Schools  
2400 47<sup>th</sup> Ave S  
Grand Forks, ND 58201-3405

3. Any questions or requests for additional information should be directed to Ed Gerhardt at 746-2205, Ext. 7126 or via email at [egerhardt210@mygfschools.org](mailto:egerhardt210@mygfschools.org)