



**Request for Proposal
For Audit Services
For the Years Ending June 30, 2023, 2024, and 2025**

November 22, 2022

GENERAL CONDITIONS

Menominee County ISD is soliciting proposals from qualified firms of Certified Public Accountants to audit its financial statements for the fiscal years ending June 30, 2023, 2024, and 2025.

Please complete the enclosed Audit Proposal Form. In your proposal, please segregate the amount estimated to be charged for a Single Audit Report.

Completed proposals must be sent to:

**The attention of Steve Martin, MCISD
1201 41st Ave
Menominee, MI 49829**

All proposals must be received by 3 PM, January 27, 2023 at which time they will be publicly opened and read. Proposals must be submitted in a sealed envelope that is clearly marked "AUDIT PROPOSAL". Proposals submitted by facsimile or email will not be accepted.

Although cost will be an important factor in awarding the contract, the school district is not obligated by any statute or regulation to award the purchase of audit services solely on the basis of cost. Accordingly, the school district reserves the right to evaluate all proposals objectively and subjectively and to accept or reject any or all proposals or portions thereof. Additionally, the district reserves the right to negotiate changes in services with the firm determined to have submitted the proposal that is in the best interest of the district.

It is to be understood that this RFP constitutes specifications only for the purpose of receiving proposals for services and does not constitute an agreement for those services. It is further expected that each bidder will read these specifications with care. Failure to provide requested information or meet certain specified conditions may invalidate the proposal(s).

Proposals shall remain valid for a period of sixty (60) days after submission. Modifications to proposals will not be accepted by the district, except as may be mutually agreed upon following the acceptance of the proposal.

All questions should be directed to **Cara Kalafut , MCISD Business Manager at (906) 863-5665.**

TIME TABLE

1. Release of RFP on November 22, 2022 .
2. Proposals due at 3PM on January 27, 2023.
3. Board of Education action on February 20, 2023.
4. Notification to all firms as soon as possible after February 21, 2023.

FIRM/AUDITOR QUALIFICATIONS

- The firm must maintain a sufficient number of professional staff in order to provide adequate technical expertise and depth.
- The firm and the partner assigned to the district must have considerable experience in auditing public school districts within the State of Michigan.
- The auditor is expected to be familiar with the types of policies and procedures school districts follow.
- All staff must be properly trained and supervised.
- The firm must have an excellent reputation for service in school district auditing.
- The firm should have a minimum of \$1,000,000 Errors and Omissions Insurance. (The successful firm will be required to provide the district with a certificate of insurance to verify this coverage.)

AUDIT REQUIREMENTS

SCOPE:

- Completion of an annual, audited financial report that is in compliance with Generally Accepted Governmental Auditing Standards as promulgated by GASB, AICPA and Michigan Departments of Education and Treasury.
- Completion of a Single Audit Report in compliance with the United States General Accounting Office standards commonly referred to as the “Yellow Book” and Michigan Department of Education Michigan School Auditing Manual.
- Completion of the Audit Disclosures report as required by the Michigan Department of Education (MDE).
- Preparation of a Management Letter of Recommendations for the Chief Financial Officer and/or Superintendent of Schools.
- Meetings with the Chief Financial Officer and/or Superintendent of Schools prior to release of any report and, at the request of the Superintendent, meetings with the Board of Education, or its committees, to review the above reports.
- Audit procedures should be in compliance with auditing standards as promulgated by MDE, Michigan Department of Treasury, GASB, AICPA, and U.S. General Accounting Office.

AUDIT TIMELINE:

- Pre-Audit to commence in June & July.
- Audit to be completed by 2nd week of September of each year.
- Audit documents to be delivered to the district by 2nd week of October of each year in order to meet audit deadlines set by the Michigan Department of Education.
- Audit to be presented to the Board of Education in October or November of each year.

OTHER

- The auditor shall furnish the school district with 12 copies of the Comprehensive Annual Financial Report and Single Audit Report.

DISTRICT INFORMATION

Menominee County ISD is a regional educational service agency providing service to the four local schools located in Menominee County; Canary-Nadeau Public Schools, Menominee Area Public Schools, North Central Areas Schools and Stephenson Area Public Schools. Services are also provided to Uplift Michigan Online Schools as well as two private schools within Menominee County.

MCISD currently levies .3737 mills in the General Fund and 1.8700 in Special Education. MCSID receives state aid in both the General Fund and in Special Education and also operates several federal and state grants. The current 2022-2023 budget for MCISD is:

General Education: \$3,848,233

Special Education: \$4,160,191

The district employs approximately 55 people; Made up of certified teachers, therapists, administrators, and hourly staff including secretaries, custodians, maintenance personnel, aides and bus drivers.



AUDIT PROPOSAL FORM

Please complete and return this proposal form with any additional information you feel is necessary to help us evaluate your firm. **Proposals are due by 3PM January 27, 2023**

1. Location of the office that will be performing the audit for Saginaw Township Community Schools.

Audit Firm: _____
Address: _____
Contact Person: _____
Phone Number: _____

2. Number of Michigan school district audits that your firm conducted in each of the last three years. Please attach a list of school districts.

Year ending June 30, 2020 _____
Year ending June 30, 2021 _____
Year ending June 30, 2022 _____

3. Number of other governmental (fund accounting) audits your firm has conducted in each of the last two years.

Last year _____
Prior year _____

4. List your firm's involvement in school district type organizations.

5. List specific school district/government audit and GASB 34 training supplied to your staff in the last two years.

6. Number of total audit staff. Do not include tax, consulting services or clerical personnel.

Number of audit staff _____
Number of audit staff with CPA certification _____

7. Number of staff above who were directly involved in a significant portion of the audit of a school district in the last two years. _____

8. Staff anticipated to be assigned to audit.

Name, Title/Position	# of Years Audit Experience	# of Years School Audit Experience	Qualifications (Degree, CPA)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

9. Base audit cost:

For the year ending June 30, 2023 _____
For the year ending June 30, 2024 _____
For the year ending June 30, 2025 _____

10. What type of consulting service do you provide to the school district on an annual and ongoing basis at no additional cost?

11. Hourly rates for consulting services beyond the scope of the consulting services listed in number 10 above.

12. Indicate other services that you provide to your clients.

13. Please provide any additional information or data which you feel is relevant and may be helpful in the selection process.
