



# DEXTER COMMUNITY SCHOOLS

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

**Issue Date:** January 13, 2023

**Proposal Due Date:** Wednesday, February 15, 2023 3:00 p.m.

**Bid and Specifications Contact:** Sharon Raschke, CFO  
Dexter Community Schools  
2704 Baker Road  
Dexter, MI 48130  
(734) 424-4107  
raschkes@dexterschools.org

**Bid Specifications:**

Dexter Community Schools is soliciting proposals from qualified firms of Certified Public Accountants to audit its financial statements for the fiscal years ending June 30, 2023 and 2024. The district reserves the right to extend the two-year contract an additional two years based on satisfactory performance of audit services.

The audit is to include an examination of the following major funds: General, Debt Retirement, 2017 Capital Projects, Capital Projects (non-bond); non-major funds: School Lunch, Community Service, and Student/School Activity; Other: Capital Asset, Long-term Debt, and all Federal programs required to be audited by the State of Michigan.

The examination must be performed in accordance with generally accepted auditing standards. The financial report must be prepared in accordance with GASB Statement No. 34 and the Michigan School Accounting Manual.

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 portion 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.

**Timeline:**

1. Release of RFP on or about January 13, 2023.
2. Proposals due at 3:00 p.m. on Wednesday, February 15, 2023.
3. Board of Education action on March 20, 2023.
4. Notification to all firms as soon as possible after March 20, 2023.
5. Preliminary audit work to be conducted during June each year.
6. Audit to be conducted on site during July or August each year.
7. Financial Statements completed for distribution in August or September following each fiscal year end.
8. Presentation of Financial Statements to the Board of Education during September or October of each year.

**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 K-12 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. The auditor will provide a profile of the professional responsible for the overall management of the audit. The auditor must be fully informed regarding generally accepted accounting principles and auditing procedures.
- The firm shall identify the audit partner, audit manager, field supervisors and other staff who will work on the audit, including staff from other than the local office.
- If the individual audit partner named in the proposal is no longer assigned to the district during the course of the life of the two-year contract, or extension, the district retains the right to accept or reject the replacement partner and, if necessary, terminate its contract and rebid audit services.
- Assurance must be given that there will be some continuity in the assignment of audit staff. It is to the mutual interest of the district and the audit firm that there not be dramatic changes in audit staff every year.
- The firm's professional staff must be trained specifically in auditing and accounting for school districts.
- The firm must be actively involved in school financial organizations on a county and state level.
- All assistants must be properly trained and supervised and that the work be adequately planned.
- The firm must have an excellent reputation for service in school district auditing.

In addition, we request that the auditor offer possible alternative solutions to improve fiscal management of the Dexter Community Schools and that the auditor advise the accounting office in writing of any changes in accounting procedures to assist with the ongoing compliance with the latest recommendations.

The auditor shall furnish the school district with 9 printed copies and a PDF electronic file of the Comprehensive Annual Financial Report and 1 copy and a PDF electronic file of the Single Audit Report.

**District Information:**

District financial information is available at

<https://www.dexterschools.org/departments/business-office/financial-reports>. If you wish to review additional records of the Dexter Community Schools, you may contact Sharon Raschke at (734) 424-4107 or [raschkes@dexterschools.org](mailto:raschkes@dexterschools.org).

Dexter Community Schools utilizes software by New World Systems for financial accounting and payroll. Access to New World Systems or the District's electronic files is not available remotely.

The District will issue approximately \$17.7 million in tax-exempt Bonds prior to June 30, 2023 for the second series of the 2017 Bond.

**Proposal:**

Please segregate in your proposal the amounts estimated to be charged to federally funded programs and the amounts estimated to be charged for the Capital Projects Fund. In addition, please provide as references the names of school districts that you have audited in recent years.

Please submit one hard copy by mail or in person. An electronic copy must also be included, but may be submitted by email. All mailing, shipping, emailing, or delivery of proposals should be addressed to the bid contact. No verbal or faxed proposals will be considered.

Include the attached Bid Disclosure Affidavit form with your proposal.

The information contained herein is believed to be accurate, but is not to be considered in any way as a warranty. All questions and correspondence should be directed to Sharon Raschke at the address noted below, by telephone at (734)424-4107, or by email at [raschkes@dexterschools.org](mailto:raschkes@dexterschools.org).

Please submit your proposal to be received by Wednesday, February 15, 2023 at 3:00 p.m. to:

Sharon Raschke, CFO

Dexter Community Schools

2704 Baker Road

Dexter, MI 48130

Email an electronic copy to: [raschkes@dexterschools.org](mailto:raschkes@dexterschools.org)

**Awarding Contract:**

After the technical qualities have been evaluated, cost and other considerations will be evaluated. Once all factors have been evaluated, the audit firm that is most qualified and reasonable in cost will be selected for recommendation to the Board of Education.

Contracts for professional, technical, and consultant services shall be awarded on the basis of an analysis of the quality of the service and may be based on the presence of a continuing relationship with the provider.

Whenever goods and services are of comparable quality and cost, qualified local businesses shall be given preference. A qualified local business is defined as one whose principal place of business is located within the geographic boundaries of the school district.

The District reserves the right to accept or reject any or all bids, either in whole or in part; to award contract to other than the low bidder; to waive any irregularities and/or informalities; and, in general, to make awards in any manner deemed to be in the best interest of the District. The District retains the right to qualify or disqualify vendors on the basis of available information pertaining to their service and/or the suitability of the goods and services proposed. No bid shall be accepted from or contracted to any person who is in arrears to the District upon debt through

contract or purchase, or who is the defaulter of security or otherwise upon an obligation to the District, or who shall in other respects be disqualified.

All prices proposed by the vendor must be firm for 180 days from the due date of the proposal.

All purchases are to be exempt from all taxes, including state and federal taxes. A Michigan Sales Tax Exemption Certificate is available on the District website or will be furnished upon request.

**Dexter Community Schools  
Bid Disclosure Statement and Affidavit**

The vendor certifies that it is not an Iran Linked Business per bid requirements under Michigan's "Iran Economic Sanctions Act," effective April 1, 2013.

The vendor affirms that there is no direct or indirect business relationship between this firm and any of its employees, with any member of the Dexter Community Schools Board of Education or any school district employee in a position of influence and there is no conflict of interest, except as indicated below:

\_\_\_\_\_  
\_\_\_\_\_

Firm name \_\_\_\_\_

Name (Printed) \_\_\_\_\_

Title \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

STATE OF MICHIGAN )

COUNTY OF )

Subscribed and sworn before me, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_, by  
\_\_\_\_\_.

\_\_\_\_\_, Notary Public

\_\_\_\_\_ County, Michigan

My Commission Expires: \_\_\_\_\_