SCHOOL DISTRICT OF WARREN COUNTY PUBLIC SCHOOLS
BOWLING GREEN, KENTUCKY

REQUEST FOR PROPOSAL

RFP # 2024-05

AUDIT SERVICES

PROPOSAL SUBMISSION DEADLINE:
3:00 PM (CDT), MONDAY, MARCH 11, 2024

INTRODUCTION

This document constitutes a Request for Proposal for Personal Service Contract from qualified individuals and organizations to furnish those services as described herein for Warren County Public Schools.

Offerors are advised that any personal service contract resulting from this RFP must comply with all applicable provisions of KRS CHAPTER 45A and other statutes and policies noted in this RFP. Model Procurement Regulations adopted by the Warren County Board of Education shall be deemed incorporated by reference in these specifications as though quoted fully herein. Copies of these regulations are on file in the Warren County Public Schools Finance Department and may be picked up between the hours of 8:00 am and 4:00 pm (CDT), Monday through Friday. It is the responsibility of the offeror to be familiar with these Regulations.

A contract based on this RFP may or may not be awarded. Any contract award from this RFP is invalid until properly approved and executed by the Warren County Board of Education.

The following terms are interchangeable:

- Warren County School District, Warren County Public Schools, Warren County Schools, Warren County, Warren County Schools Board of Education, Board of Education, Board, the school district, the District, and WCPS
- Solicitation, Request for Proposal, and RFP
- Offeror, Vendor, Proposer
- Cost and Price
- Commonwealth of Kentucky, Commonwealth, State The Chief Procurement Officer is the Superintendent of Warren County Public Schools.
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The pronoun “he” is intended to include all persons, regardless of gender identity and gender expression.

DEFINITIONS

OFFEROR, VENDOR, CONTRACTOR, PROPOSER
A company, organization, or individual who submits a proposal to deliver goods and/or services.

PROPOSAL
A complete and properly signed document, proposing to provide the goods/services stipulated therein, supported by data called for by the RFP documents.

All definitions set forth in the General Conditions of the contract for services or in other contract documents and the Board's Procurement Regulations are applicable to the proposing documents.

To meet all WCPS Board of Education, State, and Federal requirements, to ensure maximum competition, and to encourage vendors of all statuses to respond, supporting terms and conditions are included in this solicitation. Depending on how the requested services are funded will determine the applicable terms.

Please read this RFP in its entirety to ensure you submit the appropriate documentation on time and sign the areas required.

OFFEROR PROPOSAL SUBMISSION CHECKLIST

Please ensure that you have submitted each of the following documents with your response.

THE SOLICITATION RESPONSE COVER PAGE
***MUST BE SIGNED*.**

SUBMIT THE FOLLOWING – LABEL THIS GROUP OF ITEMS 'TECHNICAL PROPOSAL'

THE FOLLOWING ITEMS MAKES UP THE TECHNICAL PROPOSAL

ARTICLE 39 - CERTIFICATE OF INSURANCE REQUIREMENT [This is optional during the RFP process but is required within 5 business days of contract award.]

ATTACHMENT A (*signed*) - SOLICITATION RESPONSE COVER PAGE

ATTACHMENT B - NON-DISCRIMINATION / MINORITY-OWNED BUSINESS FORM

ATTACHMENT C (*notarized*) - REQUIRED AFFIDAVIT FOR BIDDERS, OFFERORS AND CONTRACTORS

ATTACHMENT D (if applicable) (*notarized*) - RESIDENT VENDOR AFFIDAVIT

ATTACHMENT E (signed) - GENERAL CONDITIONS

ATTACHMENT F - TECHNICAL RESPONSE

SUBMIT THE FOLLOWING IN A SEPARATE AND SEALED ENVELOPE

THE FOLLOWING ITEM MAKES UP THE COST PROPOSAL:

ATTACHMENT G - COST PROPOSAL

Mail or deliver the proposal to:

Warren County Schools Board Office
Attn: Kathy Phelps, Finance
303 Lovers Lane
Bowling Green, KY 42103

Offerors are cautioned to be aware of check-in, security procedures, and potential long lines at the Board Office. Delays due to these procedures shall not be justification for acceptance of a late proposal. All proposals shall be date and time stamped and initialed by the WCPS employee on duty.

PROHIBITION AGAINST CONFLICTS OF INTEREST, GRATUITIES AND KICKBACKS

(1) IT SHALL BE A BREACH OF ETHICAL STANDARDS FOR ANY EMPLOYEE WITH PROCUREMENT AUTHORITY TO PARTICIPATE DIRECTLY IN ANY PROCEEDING OR APPLICATION; REQUEST FOR RULING OR OTHER DETERMINATION; CLAIM OR CONTROVERSY; OR OTHER PARTICULAR MATTER PERTAINING TO ANY CONTRACT, OR SUBCONTRACT, AND ANY SOLICITATION OR PROPOSAL THEREFOR, IN WHICH TO HIS KNOWLEDGE: (A) HE, OR ANY MEMBER OF HIS IMMEDIATE FAMILY HAS A FINANCIAL INTEREST THEREIN; OR (B) A BUSINESS OR ORGANIZATION IN WHICH HE OR ANY MEMBER OF HIS IMMEDIATE FAMILY HAS A FINANCIAL INTEREST AS AN OFFICER, DIRECTOR, TRUSTEE, PARTNER, OR EMPLOYEE, IS A PARTY; OR (C) ANY OTHER PERSON, BUSINESS, OR ORGANIZATION WITH WHOM HE OR ANY MEMBER OF HIS IMMEDIATE FAMILY IS NEGOTIATING OR HAS AN ARRANGEMENT CONCERNING PROSPECTIVE EMPLOYMENT IS A PARTY. DIRECT OR INDIRECT PARTICIPATION SHALL INCLUDE BUT NOT BE LIMITED TO INVOLVEMENT THROUGH DECISION, APPROVAL, DISAPPROVAL, RECOMMENDATION, PREPARATION OF ANY PART OF A PURCHASE REQUEST, INFLUENCING THE CONTENT OF ANY SPECIFICATION OR PURCHASE STANDARD, RENDERING OF ADVICE, INVESTIGATION, AUDITING, OR IN ANY OTHER ADVISORY CAPACITY.

(2) IT SHALL BE A BREACH OF ETHICAL STANDARDS FOR ANY PERSON TO OFFER, GIVE, OR AGREE TO GIVE ANY EMPLOYEE OR FORMER EMPLOYEE, OR FOR ANY EMPLOYEE OR FORMER EMPLOYEE TO SOLICIT, DEMAND, ACCEPT, OR AGREE TO ACCEPT FROM ANOTHER PERSON, A GRATUITY OR AN OFFER OF EMPLOYMENT, IN CONNECTION WITH ANY DECISION, APPROVAL, DISAPPROVAL, RECOMMENDATION, PREPARATION OF ANY PART OF A PURCHASE REQUEST, INFLUENCING THE CONTENT OF ANY SPECIFICATION OR PURCHASE STANDARD, RENDERING OF ADVICE, INVESTIGATION, AUDITING, OR IN ANY OTHER ADVISORY CAPACITY IN ANY PROCEEDING OR APPLICATION, REQUEST FOR RULING OR OTHER DETERMINATION, CLAIM OR CONTROVERSY, OR OTHER PARTICULAR MATTER, PERTAINING TO ANY CONTRACT OR SUBCONTRACT AND ANY SOLICITATION OR PROPOSAL THEREFOR.

(3) IT IS A BREACH OF ETHICAL STANDARDS FOR ANY PAYMENT, GRATUITY, OR OFFER OF EMPLOYMENT TO BE MADE BY OR ON BEHALF OF A SUBCONTRACTOR UNDER A CONTRACT TO THE PRIME CONTRACTOR OR HIGHER TIER SUBCONTRACTOR OR ANY PERSON ASSOCIATED THEREWITH, AS AN INDUCEMENT FOR THE AWARD OF A SUBCONTRACT OR ORDER.

(4) IT SHALL BE A BREACH OF ETHICAL STANDARDS FOR ANY PUBLIC EMPLOYEE OR FORMER EMPLOYEE KNOWINGLY TO USE CONFIDENTIAL INFORMATION FOR HIS ACTUAL OR ANTICIPATED PERSONAL GAIN, OR THE ACTUAL OR ANTICIPATED PERSONAL GAIN OF ANY OTHER PERSON.

NOTE: THIS PROHIBITION AGAINST CONFLICTS OF INTEREST AND GRATUITIES AND KICKBACKS SHALL BE CONSPICUOUSLY SET FORTH IN EVERY LOCAL PUBLIC AGENCY WRITTEN CONTRACT AND SOLICITATION THEREFOR.

STATEMENT PURSUANT TO KRS 45A.990

ANY EMPLOYEE OR ANY OFFICIAL OF THE BOARD OF EDUCATION OF WARREN COUNTY, KENTUCKY, ELECTIVE OR APPOINTIVE, WHO SHALL TAKE, RECEIVE, OR OFFER TO TAKE OR RECEIVE, EITHER DIRECTLY OR INDIRECTLY, ANY REBATE, PERCENTAGE OF CONTRACT, MONEY, OR OTHER THINGS OF VALUE, AS AN INDUCEMENT OR INTENDED INDUCEMENT, IN THE PROCUREMENT OF BUSINESS, OR THE GIVING OF BUSINESS, FOR, OR TO, OR FROM, ANY PERSON, PARTNERSHIP, FIRM OR CORPORATION, OFFERING, BIDDING FOR, OR IN OPEN MARKET SEEKING TO MAKE SALES TO THE BOARD OF EDUCATION OF WARREN COUNTY, KENTUCKY, SHALL BE DEEMED GUILTY OF A FELONY AND UPON CONVICTION SUCH PERSON OR PERSONS SHALL BE PUNISHED BY A FINE IN AN AMOUNT NOT LESS THAN ONE THOUSAND DOLLARS ($1,000) AND NOT GREATER THAN TEN THOUSAND DOLLARS ($10,000) OR DOUBLE THE GAIN FROM COMMISSION OF THE OFFENSE, WHICHEVER IS THE GREATER, OR BY IMPRISONMENT FOR NOT LESS THAN FIVE (5) YEARS NOR MORE THAN TEN (10) YEARS, OR BOTH SO FINED AND IMPRISONED IN THE DISCRETION OF THE JURY.

EVERY PERSON OFFERING TO MAKE, OR PAY, OR GIVE, ANY REBATE, PERCENTAGE OF CONTRACT, MONEY OR ANY OTHER THING OF VALUE, AS AN INDUCEMENT OR INTENDED INDUCEMENT, IN THE PROCUREMENT OF BUSINESS, OR THE GIVING OF BUSINESS, TO ANY EMPLOYEE OR TO ANY OFFICIAL OF THE BOARD OF EDUCATION OF WARREN COUNTY, KENTUCKY, ELECTIVE OR APPOINTIVE, IN HIS EFFORTS TO BID FOR, OR OFFER FOR SALE, OR TO SEEK IN THE OPEN MARKET, SHALL BE DEEMED GUILTY OF A FELONY AND SHALL BE PUNISHED BY A FINE IN AN AMOUNT NOT LESS THAN ONE THOUSAND DOLLARS ($1,000) AND NOT GREATER THAN TEN THOUSAND DOLLARS ($10,000) OR DOUBLE THE GAIN FROM COMMISSION OF THE OFFENSE, WHICHEVER IS THE GREATER, OR BY IMPRISONMENT FOR NOT LESS THAN FIVE (5) YEARS NOR MORE THAN TEN (10) YEARS, OR BOTH SO FINED AND IMPRISONED IN THE DISCRETION OF THE JURY, OR BY A FINE IN AN AMOUNT NOT TO EXCEED TWENTY THOUSAND DOLLARS ($20,000) IF THE OFFENSE IS COMMITTED BY A FIRM OR CORPORATION.

DISTRICT RESPONSE TO QUESTIONS FEBRUARY 28, 2024	
Question #1	**Have there been any significant changes at the District (i.e., software, key personnel, and grants) or new contracts noted for the future that would impact the services to be offered?**
Answer #1	The following changes could impact services to be offered: • Two new assistant superintendents were hired effective July 1, 2023. • The Current Director of Federal Programs and ELL Services is retiring June 30, 2024. • A new Director of Elementary Programing, a New Director of Secondary programing, a new Director of Human Resources, and a new Director of Student Support Services have also been hired.
Question #2	**Have there been any IRS/DOL/Federal Agency audits within the last few years? If yes, please explain and provide reports.**
Answer #2	The United States Department of Education Office of Inspector General audited the Kentucky Department of Education's oversight of our local use of ARP ESSER funds. This federal audit was finalized October 2023. See the document labelled "Kentucky ARO ESSER Final" uploaded with the RFP on the WCPS website.
Question #3	**Was a Management Letter issued for FY23 by Heartland CPAs? If so, please provide a copy.**
Answer #3	See the document labelled "2023 Management letter & Comments" uploaded with the RFP on the WCPS website.
Question #4	**How many days were the auditors' on-site for the FY2023 audit and during what time period? Did they perform any interim audit procedures or was all fieldwork performed after year end?**
Answer #4	Four days to audit our twenty-three school activity funds and approximately two weeks for the Board office audit. All work was performed after year end.
Question #5	**Will management prepare the financial statements or is it expected that the audit firm will prepare the financial statements?**
Answer #5	It is anticipated that the audit firm will prepare the financial statements and any proposals submitted should include this as the basic option; however, if an offeror wishes to further explain how it may be more beneficial to have management prepare financial statements instead, it can also provide additional information on this as an alternative approach in its proposal.
Question #6	**On page 10 of the RFP, Other Requirements section, it indicates that the audit firm is responsible for preparing the Schedule of Expenditures of Federal Awards (SEFA). Just want to confirm this requirement or if this was meant to say that auditor was required to prepare the Data Collection Form?**
Answer #6	It is anticipated that if the audit firm prepares the financial statements, it will also prepare the SEFA.

INSTRUCTIONS AND CONDITIONS

Note: All time references in this RFP refer to the Central Time Zone.

Release of RFP	February 12, 2024
Written Questions due by 3:00 pm	February 21, 2024
Anticipated District Response to Written Questions	February 28, 2024
Proposals Due by 3:00 pm	March 11, 2024

The district reserves the right to adjusted these dates during the solicitation process, if it is in the best interest of the district to do so.

In-person, mailed, and courier-delivered proposals shall be delivered to:

Warren County Schools Board Office
Attn: Kathy Phelps, Finance)
303 Lovers Lane
Bowling Green, KY 42103

All bidders are cautioned to be aware of check-in, security procedures, and potential long lines at the Board Office. Delays due to these procedures shall not be justification for acceptance of a late proposal. All proposals shall be date and time stamped and initialed by the WCPS employee on duty.

ARTICLE 1 - RFP POSTING

1.1

Electronic copies of the RFP and addenda may be downloaded anytime from the WCPS website while the RFP is posted.

ARTICLE 2 - QUESTIONS

2.1

Questions must be submitted in writing via email to kathy.phelps@warren.kyschools.us no later than 3:00 pm (CDT), February 21, 2024. No questions will be taken verbally, and no questions shall be directed elsewhere. All questions and responses will be posted on the website where this RFP is posted on or around February 28, 2024. It is the Offeror's responsibility to check the website often for the revised RFP containing the questions and answers.

2.2

Any unauthorized contact with any other official or employee of the District in connection with this Request for Proposal is prohibited and may be cause for disqualification of the Offeror.

ARTICLE 3 - DATE AND TIME OF CLOSING

3.1

Proposals will be received until 3:00 pm (CDT), March 11, 2024**.** Proposals must be received by this deadline to be considered for evaluation.

3.2

Proposals received after the scheduled deadline will be considered non-responsive and will not be evaluated.

ARTICLE 4 - SCOPE OF WORK

The Warren County Board of Education seeks the services of an independent third-party auditor to perform the annual audit of the District required by the Kentucky Department of Education (KDE).

The intent of this RFP is to receive proposals from accountants licensed in Kentucky and on the Register of the Kentucky Board of Accountancy to audit the accounts of Warren County Schools.

The scope and nature of the audit shall be as set forth in the Requirements for Local School District Audits approved by the State Committee for School District Audits, the Kentucky Department of Education, and the Single Audit Act. The audit firm shall conduct the audit in compliance with KRS 156.255 - 156.295, and other applicable sections of the Kentucky Revised Statutes.

The Warren County Board of Education is soliciting proposals from qualified certified public accountants to audit the Board's financial statements for the fiscal year ending June 30, 2024. Renewal options for auditing subsequent fiscal years are noted in Article 11 of this RFP.

The Warren County Public School District (WCPS) has a budget of approximately $275 million. There are 23 A1 schools and 8 A5 schools in addition to the Central Office. The District has utilized the Commonwealth's MUNIS financial system for approximately 30 years.

The Commonwealth's requirements for auditing school districts can be found on the Kentucky Department of Education's website. Please direct questions about these requirements to the Kentucky Department of Education by calling 502-564-3846.

Auditor Responsibilities

Auditors are responsible for maintaining the proper knowledge of all accounting and auditing standards relating to school district audits.

If the BOARD has also incorporated as a "Finance Corporation," that entity and related fiscal records and accounts are to be included in the audit.

If the contracted CPA firm changes names or merges with another firm, it is the firm's responsibility to inform the local board of the name change and to inform the SCSDA through KDE.

If any difficulties are encountered while performing the audits that do not pertain to requesting an audit extension, the auditor should inform KDE of the difficulties as soon as possible.

It is the auditors' responsibility to contact KDE with criminal activity concerns.

Timing, Location, and Conduct of Audit Work

The official records and reports of the school district shall not be taken from the board of education office during the course of the audit engagement.

Management Letter Comments Spreadsheet

If the audit report consists of management letter comments, the auditor shall complete the Management Letter Comments spreadsheet for FY 2023-2024 located on the KDE website at https://www.education.ky.gov/districts/FinRept/Pages/District-Financial-Audits.aspx. Instructions on submission are also located on this website. The completed spreadsheet shall be submitted electronically to the KDE Finance

Reports email account with the "District Name Mgmt Letter Comments" in the subject line. The auditor shall copy the school district's superintendent and finance officer on the email that is sent to the KDE Finance Reports email account.

Reissuance or Resubmission of an Audit Report

If an audit report needs to be reissued and resubmitted, it shall be reissued in accordance with current auditing standards. The entire audit report shall be resubmitted to the local board, KDE, and all other parties to whom the original audit report was submitted. Individual audit report pages will not be accepted.

Audit Extension Request

If the audit cannot be completed by the deadline, the auditor shall submit an Audit Extension Request form, fully completed by both the auditor and the district, to KDE in accordance with the timeframe set forth in the "Annual Cycle for Local School District Audits." The form is provided in Appendix I.

Desk Review of Audits

Auditors **shall correct** technically deficient audit reports within 30 days of being notified by KDE. The auditors shall correct all findings noted in addition to correcting the technically deficient matters. If the auditor does not issue a corrected audit report, then the auditor may not be allowed to conduct future Kentucky public school district audits. For district audit reports deemed technically deficient as a result of the prior fiscal year Desk Review, the auditor shall compare the prior fiscal year audit report and Desk Review findings to the current fiscal year audit report to verify all findings are addressed and an old version of the audit report has not been used.

If the audit report receives a rating of acceptable or acceptable with deficiencies, the auditor is **not required** to issue a corrected report; however, the auditor is required to use the prior fiscal year Desk Review as a resource in the following year so that findings are not repeated in the current fiscal year audit report. During KDE's initial review of the current fiscal year audit report, KDE reserves the right to require the auditor to submit a corrected audit report if the auditor fails to correct prior fiscal year desk review findings, regardless of the finding classification.

MUNIS Financial System and Uniform Chart of Accounts

Auditors shall be familiar with the district's financial system and the Uniform Chart of Accounts (COA). Auditors shall use this information to provide the districts with the specific fiscal year 2023-2024 MUNIS COA coding/segment when recommending journal entries to districts [Example: org – object – project]. The Uniform COA is located on the KDE website at:
https://www.education.ky.gov/districts/FinRept/Pages/Fund%20Balances,%20Revenues%20and%20Expenditures,%20Chart%20of%20Accounts,%20Indirect%20Cost%20Rates%20and%20Key%20Financial%20Indicators.aspx

Audit Scope

The audit shall cover an entire fiscal year ending June 30 unless otherwise specified by the SCSDA. Along with auditing financial statements, the auditor shall also assist in the preparation of the financial statements.

The audit shall cover **ALL** accounts of the local board of education including activity funds at all schools and bank accounts in the name of the district's finance corporation, if applicable.

Audits shall be conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), Government Auditing Standards and the provisions of 2 CFR 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.*

The scope of the audit shall include but not be limited to:

Fund 1 - General Fund;
Fund 2 - Special Revenue Fund;
Fund 21 - Special Revenue District Activity Fund (annual); Fund 22 - Special Revenue District Activity Fund (multi-year);
Fund 25 – School Activity Funds;
Fund 3XX - Capital Projects Funds;
Fund 400 - Debt Service Fund; Fund 51 - Food Service Fund;
Fund 6X - Fiduciary Funds -- Agency Funds (**including** student activity funds);
Fund 7XXX - Fiduciary Funds -- Pension, Investment, and Private-Purpose Trust Funds (**no longer used** for student activity fund); and
Fund 8X - Fixed Assets

The auditor shall also ensure the allocation of tax receipts between the general and building funds is accurate. If, in the course of field work, it is determined that funds have been transferred to a school through the school-based council allocation process, those funds shall be considered board funds, not activity funds, and audited as part of the general fund.

Financial statements presented in the auditor's report shall comply with generally accepted accounting principles.

The auditor shall express an opinion on the financial statements of all funds covered in the scope of the audit. If the auditor is unable to express an unmodified opinion, the auditor shall state fully the reasons for the modification of opinion. The district recognizes it has the responsibility to correct any deficiency that results in a modified opinion.

Auditors are required to submit electronic audit reports and associated documents in a format that meets section 508 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794d). Information on complying with Section 508 can be found at Create Accessible Electronic Documentshttps://www.section508.gov/content/build/create-accessible-documents and Standards and Guidelines of Section 508-https://www.access-board.gov/guidelines-and-standards/communications-and-it/aboutthe-ict-refresh/final-rule/text-of-the-standards-and-guidelines.

Audit Report Requirements

Auditor's reports should follow the AICPA's requirements – refer to the AICPA's website at AICPA - http://www.aicpa.org/. The following items should be included in the audit report.

A. Introductory Section (Table of Contents, Letter(s) of Transmittal, if applicable)

B. Financial Section

1. Independent Auditor's Report on the Financial Statements
2. Management's Discussion and Analysis
3. Financial Statements
4. Notes to the Financial Statements
5. Required Supplementary Information (RSI)
6. Combining Statements
7. Individual Fund Statements
8. Schedule of Expenditures of Federal Awards, if applicable.
9. Statistical Information and any other required Supplemental Schedules, if applicable.
10. Independent Auditor's Report(s) on Internal Control and Compliance
11. The 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 and, if applicable, the Report on Compliance for Each Major Program and Report on Internal Control Over Compliance in Accordance with the Uniform Guidance.
12. The report(s) on internal control and compliance shall contain all control deficiencies identified during the audit that are classified as significant deficiencies or material weaknesses and any instances of noncompliance. These control deficiencies must be appropriately segregated and identified in the report and numbered by the fiscal year under audit (i.e., 2024-001, 2024-002). Findings presented as part of the report shall be well developed in accordance with Government Auditing Standards and 2 CFR 200 as applicable.
13. If a written management letter is issued, then it is required to be submitted to the BOARD and referred to in the audit report within the 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 and be submitted to KDE. Each management letter shall include management's responses to current year comments and report on the status of previous management letter comments and the progress toward the resolution of concerns identified during the preceding audit. The management letter shall identify the applicable school associated with each reportable condition(s). The comments shall comply with Government Auditing Standards and 2 CFR 200 requirements. If there were no management letter comments to report, then the auditor shall submit to KDE an email or letter stating that there were no management letter comments to report.
14. The High School Activity Fund Schedule shall categorize each individual activity fund by account,

reflecting all activity funds of the high school. The High School Activity Fund Schedule shall show at a minimum, receipts, expenditures, beginning balance and ending balance. Elementary and Middle School Activity Funds shall be summarized showing at a minimum, receipts and expenditures, beginning balance and ending balance in a single line per school. No school activity fund or individual activity account shall end or begin the fiscal year with a deficit balance.

15. The General Fund shall cover any negative balances in Governmental Funds only. Deficits in Enterprise/Proprietary funds are not to be covered by General Funds, with the exception that if Proprietary funds, other than Food Service, are discontinued then General Funds shall cover any deficit at that point.

16. The following on-behalf payments shall be properly displayed in the audit report and fully disclosed in the notes to the financial statements:

    - Health Insurance
    - Life Insurance
    - Administrative Fee
    - Health Reimbursement Account – HRA/Dental/Vision
    - Federal Reimbursements of Health Benefits (reduction)
    - Teacher's Retirement System (TRS)
    - Technology
    - Kentucky Interlocal School Transportation Association (KISTA) Energy Savings Capital Leases
    - School Facilities Construction Commission (SFCC) Debt Service
      The "On-behalf Payments" link below may be used to obtain the on-behalf payments amounts.
      On-behalf Payments - https://education.ky.gov/districts/FinRept/Pages/On-Behalf-PaymentsInformation.aspx

17. The Schedule of Prior Year Findings and Questioned Costs shall reflect the status of prior year findings for both the financial statements and the federal awards.

Other Requirements

- The audit firm shall be responsible for preparing the Schedule of Federal Financial Assistance, the Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations (Form SF-SAC), and such other forms and schedules as required for the audit of a public school system.
- Documents researched during the audit are to be maintained in order as found (i.e., alphabetical, numerical, chronological, etc.).

- The audit report and all attachments must be submitted to the State in the format required (presently required to be submitted electronically).

- The audit shall include a separate letter of suggestions for improvements other than those where there is non-compliance.

- The audit of the General Fund, all federal funds, school activity funds, day care funds, Family Resource and Youth Services Centers (FRYSC) funds, and the cafeteria fund shall be bound under one cover.

- Included in and made a part of the audit shall be a reconciliation of all funds included in the scope of the audit, as maintained by the Warren County Schools. Mention shall be made in the audit report of all federal and state grants and special programs.

- In accordance with KRS 61.872 Right to Inspection, the auditor shall respond to requests for information about the audit.

- The auditor shall deliver paper copies to Warren County Schools. The number of papers copies will be determined by Warren County Schools.

- The audit firm shall establish a mutually agreeable schedule for auditing the accounts with the WCPS Chief Financial Officer. The audit firm may begin preliminary audit fieldwork at the WCPS Central Office once the Contract is fully executed and approved by the Warren County School Board. The auditor should begin work on school funds in July of each year audited. The auditor shall complete the audit with enough time to present the audit report to the State on or before the State deadline of each year audited, as required by State regulations.

- The audit shall be presented to the WCPS Chief Financial Officer for review at least 10 days prior to the State submission deadline. District responses to any recommendations contained in an auditor's letter to management will be included in the final audit document. The audit firm shall present its findings and recommendations to the Warren County Board of Education as scheduled by the Superintendent.

- The auditor should provide necessary training to WCPS staff. The auditor and the District should work together to determine training needed.

[The remainder of this page intentionally left blank.]

ARTICLE 5 - TECHNICAL PROPOSAL (1,000 points)

5.1

Include the following 7 items with your Technical Proposal packet:

- **Certificate of Insurance**
  - This is optional during the RFP process but is required within 5 business days of contract award.
- **Attachment A (*signed*)**, Solicitation Response Cover Page
- **Attachment B**, Non-Discrimination/Minority-Owned Business Form
- **Attachment C (*notarized*)**, Required Affidavit for Bidders, Offerors and Contractors
- **Attachment D (if applicable) (*notarized*)**, Resident Vendor Affidavit
- **Attachment E (*signed*),** General Conditions
  - Offerors may copy and paste this onto a separate document and respond accordingly.
  - Sign where indicated.
- **Attachment F**, Technical Response

5.2

Submit one (1) original of the Technical Proposal.

5.3

Attachment A, Solicitation Response Cover page, must be signed in ink. No proposal may be signed after it has been opened. Unsigned proposals will be rejected.

Attachment E, General Conditions, must be signed in ink. If Attachment E is not signed, the Offeror will be deemed to have fully agreed with all the terms and conditions in the RFP and no exceptions will be considered during contract negotiations.

5.5

TECHNICAL PROPOSAL CRITERIA

Prepare a technical proposal, responding to ALL areas in this section (5.5).

1. **Mandatory Requirements – Pass/Fail**
   The auditor must be a certified public accountant licensed to practice in the Commonwealth of Kentucky, pursuant to KRS 325.261. If the vendor does not meet the requirement, its proposal will be disqualified.

2. **Scope of Work – Maximum Point Available = 200 points**
   Address and acknowledge the ability of your firm to meet all requirements of Article 4 – Scope of Work. Address each individual part.

3. **Qualifications – Maximum Points Available = 200 points**

   - **Competence (max 50 points)**

   The audit firm should be currently registered with the Kentucky State Board of Accountancy and should have participated in an external quality control review at least once every three years. The auditor should have adequate training and experience in governmental accounting and be in good standing in the profession. The auditor in charge of the field work should have a practical working knowledge of applicable state and federal laws and regulations. Address each of the areas in this section.

   Describe the qualifications of your staff who may work on this audit assignment. Include a list of audits of

Kentucky School Boards of Education that have been performed in the past 10 years. Note the years of each of the audits listed.

- **Independence (max 50 points)**

The American Institute of Certified Public Accountants (AICPA) and generally accepted government auditing standards (GAGAS) require the auditor to maintain independence in all matters relating to the audit engagement. Auditors must meet the independence standards established by the Government Accountability Office (GAO). Address each of the areas in this section.

Offeror must also disclose whether either the offeror, or any current employees of the offeror, have any existing affiliations and/or possible conflicts of interest with auditing the school district. For example, whether any relatives work in the school district, whether any employees serve on any organizations (such as PTAs) within the school district, etc.

- Continuing Professional Education (max 50 points)

All audit staff assigned to the audit should have the necessary hours of continuing professional education required by GAGAS. Each auditor performing audit work under GAGAS should complete 80 hours of CPE every two years. At least 24 hours of CPE should be in subjects directly related to government auditing, the government environment, or the unique environment in which the entity operates. At least 20 hours of the 80 should be completed in any one year of the 2-year period. Address each of the areas in this section.

- **External Peer Review (max 50 points)**

Auditors shall provide their most recent peer review report, letter of response, if applicable, and Kentucky Society of Certified Public Accountants (KyCPA) Peer Review Committee letter to the local board and a copy of these documents shall be submitted to KDE with each audit contract. Audit contracts submitted without the required peer review report and related documents will not be approved by the SCSDA. An auditor's contract will not be approved by the SCSDA if the auditor's peer review has a **fail** rating without evidence of appropriate corrective action. Address each of the areas in this section.

Auditors who have been conducting audits for less than three years and have not yet been peer reviewed are exempted from the peer review report and related documents requirement. **(in this case, the vendor will be awarded 0 points for the External Peer Review section)**

4. Past and Current School District Experience = 400 points

- **Experience with Warren County Public Schools (max 100 points)**

Describe your past (within the last 5 years) and current experience with performing financial auditing services for Warren County Public Schools.

- **Experience with Other School Districts of similar size (max 100 points)**

Describe your past (within the last 5 years) and current experience with performing financial auditing services for other School Districts in Kentucky of similar size.

- **References (max 200 points)**

Please provide at least three (3) references from other school district clients or non-profit organizations (in Kentucky) for whom you have performed financial auditing services within the last ten (10) years. At least one (1) of these three (3) references must be from a school district or non-profit organization client (in Kentucky) for whom you provided such services within the last 10 years but no longer provide external audits for.

Provide the following information for each reference:

- Organization/Business Name
- Organization/Business Address
- Organization/Business Contract Name, Phone Number and Email address
- Short description of the work performed
- Timeframe when work was performed

5. Disciplinary Action – Maximum Points Available = 200 points

- List and describe all disciplinary actions taken against your firm by the Kentucky State Board of Accountancy in the past 5 years.
- Note – Points for this criterion will be awarded backwards.
  - No disciplinary action will result in the offeror receiving maximum points (100). Each disciplinary action will result in the deduction of 50 points.
  - More than 2 disciplinary actions will result in the disqualification of your proposal.
  - Disciplinary actions received in the past 5 years not disclosed in your proposal will result in the disqualification of your proposal.

ARTICLE 6 - COST PROPOSAL (100 points)

6.1

Complete the rate chart on Attachment G - Cost Proposal

6.2

When submitting hard copy via mail carrier, the COST PROPOSAL should be submitted in a separate sealed envelope from the Technical Proposal. You may place the sealed cost proposal inside the Technical Proposal envelope/box.

[The remainder of this page intentionally left blank.]

ARTICLE 7 - OTHER EVALUATION AND PROPOSAL INFO

Each part of the proposal should be marked "Technical Proposal" or "Cost Proposal."

7.1

Evaluation Points Available

RFP Section	Scored Item	Available Points
Attachments A-F	Technical Proposal	**1000**
Attachment G	Cost Proposal	**100**
	Total	**1100**

Article 8	Oral Presentations (if necessary)	**200**
	New Total	**1900**

7.2

By submitting a proposal, the Offeror indicates that it has read, understands, and agrees to all the specifications and deliverables outlined in this RFP.

7.3

The Board of Education will not assume responsibility for any delay because of failure of the mail or delivery services to deliver proposals on time. These will be considered non-responsive.

7.4

The Board of Education will evaluate and score all responsive proposals according to the criteria in the RFP.

7.5

NOTIFICATION OF AWARD – Following evaluations of proposals, the District Finance Department will submit Contract award recommendations to the Warren County School Board for review at its next Board meeting. If the School Board approves the recommendations, the Finance Department will notify awarded Contractors. **Please note that this process may take several weeks**, depending on the length of time between completion of proposal evaluations and the next scheduled School Board meeting.

ARTICLE 8 - ORAL PRESENTATIONS (INTERVIEWS)

Oral presentations may be requested by Offerors in a competitive range, if necessary. Clarifications may also be requested, and follow-up questions may occur based on Offeror responses. It is anticipated that if oral presentations are held, they will be conducted in the evenings (after 5pm CT) on March 18 and 19 with selected offerors. The district will confirm dates and times closer to that event.

If oral presentations are held, please send a knowledgeable representative(s) who can speak on behalf of the company. Oral presentations may be held in person, via conference call, or via video conference. It is anticipated that each oral presentation will not exceed an hour, though the district reserves the right to adjust this timeframe if appropriate.

ARTICLE 9 - AWARD OF CONTRACT

Upon determining the proposals received from the offerors constitute a competitive range wherein the best interests of the school system shall be served, the contract will be awarded to the best-evaluated offeror submitting a proposal after the application of any reciprocal preference for resident bidders as required by the Kentucky Model Procurement Code.

MAINTENANCE OF RECORDS

Successful bidders must maintain records for a minimum of three years after the final payment on the Contract.

ARTICLE 10 - RECIPROCAL PREFERENCE

In accordance with KRS 45A.490 to 45A.494, a resident Offeror of the Commonwealth of Kentucky shall be given a preference against a nonresident Offeror. In evaluating proposals, Warren County Public Schools will apply a reciprocal preference against an Offeror submitting a proposal from a state that grants residency preference equal to the preference given by the state of the nonresident Offeror. Residency and nonresidency shall be defined in accordance with KRS 45A.494(2) and 45A.494(3), respectively. Any Offeror claiming Kentucky residency status shall submit with its proposal a notarized affidavit (included in this RFP) affirming that it meets the criteria as set forth in the above referenced statute.

ARTICLE 11 - PERIOD OF CONTRACT

The initial contract period is expected to be from April 2024 or upon Board approval (whichever is later) through December 31, 2024. Upon mutual agreement of the parties, the Contract may be renewed year-to-year going forward.

Costs for renewal periods will be mutually negotiated by the parties.

ARTICLE 12 – PAYMENTS

Payment for services will be made once the audit is received and accepted by the Warren County Board of Education and the State Committee for School District Audits for each audit year.

The invoice for the audit shall show an itemized cost for each fund audited and for each federal program audited. Invoices shall be sent or delivered to:

Warren County Public Schools Attn: Internal Auditor, Cc: CFO 303 Lovers Lane
Bowling Green, KY 42103

ARTICLE 13 - DISCUSSION OF PROPOSALS

13.1

The WCPS Buyer may conduct post negotiations of technical aspects of the proposals, items, and/or prices after reviewing all proposals submitted. If negotiations are necessary, the Buyer will facilitate negotiations with the highest-scoring vendor, and then the next highest-scoring vendors as necessary until a Contract is awarded.

13.2

The offeror's representative shall be qualified for answering and giving administrative and technical clarifications relative to the proposal.

13.3

The District reserves the right to seek Best and Final Offers from vendors.

ARTICLE 14 - TREATMENT OF PROPOSALS

14.1

A contract may be awarded based on the proposals as submitted, or the District may elect to negotiate as to technical performance or price, or both, with offerors whose proposals fall in the competitive range as defined in the RFP.

14.2

Proposals will not be open to the public nor be disclosed to unauthorized persons prior to award of contract. After final execution of the awarded Contract(s), in accordance with KRS 61.872 Right to Inspection, all proposals shall be open to public inspection, subject to any continuing prohibition on the disclosure of confidential data.

ARTICLE 15 - MODIFICATION OR WITHDRAWAL OF PROPOSAL

15.1

All proposals shall be valid for a period of sixty (60) days from the opening date to allow for tabulation, study, negotiation, and consideration by the WCPS Board or its designee. The proposer may withdraw a proposal, without prejudice, prior to the published opening date.

15.2

Prior to the closing date and time designated for receipt of proposals, proposals submitted early may be modified or withdrawn only by notice to the party receiving proposals *prior* to the closing time designated for receipt of proposals.

15.3

Any modification shall be so worded as not to reveal the amount of the original proposed cost. To do so will render the modification and original proposal invalid.

15.4

Withdrawn proposals may be resubmitted up to the closing time designated for the receipt of proposals provided they are then fully in conformance with these instructions to offerors.

ARTICLE 16 - INTERPRETATION OR CORRECTION OF RFPs

16.1

Offerors shall promptly notify the WCPS Buyer of any ambiguity, inconsistency, or error that it may discover upon examination of the RFPs or of the local conditions.

16.2

Any interpretation, correction, or change of the RFP will be made by addendum, issued by the WCPS Buyer, and posted to the WCPS website. Vendors are encouraged to check the website often. Interpretations, corrections, or changes in the RFP made in any other manner will not be binding and offerors shall not rely upon such interpretations, corrections, and changes.

ARTICLE 17 - ADDENDA

17.1

Addenda will be posted to the WCPS website and will also be available in hard copy form at the Warren County Schools Board office, located at 303 Lovers Lane, Bowling Green, KY 42103. It is important for vendors to check the website often for posted addenda.

17.2

No addenda will be issued later than seven (7) days prior to the submission deadline of proposals, except for postponing the date for receipt of proposals, or withdrawing the request for proposals.

17.3

Each offeror shall determine prior to submitting his proposal that it has received all addenda issued. Offerors are responsible for submitting proposals using the latest version and addenda of the RFP.

ARTICLE 18 - RIGHT TO REJECT

18.1

The Warren County Board of Education reserves the right to reject any and all proposals where the best interests of the Board may be served, including the right to award a contract without any further discussion or negotiation with anyone proposing these services. The Warren County Board of Education also reserves the right to reject any proposal where evidence or information submitted by the vendor does not satisfy the Board of Education that the vendor is qualified to carry out the details of the contract.

18.2

Grounds for the rejection of proposals include but shall not be limited to:

(a) Failure of a proposal to conform to the essential requirements of the RFP.
(b) Submitting a proposal which does not conform to the specifications contained or referenced in the RFP.
(c) Submitting a proposal imposing conditions which would modify the terms and conditions of the RFP or limit the offeror's liability to the Board on the contract awarded on the basis of such RFP.
(d) Submitting a proposal determined by the WCPS Buyer in writing to be unreasonable as to price.
(e) Proposals received from offerors determined not to be responsive or responsible offerors.
(f) Proposals received from offerors determined not to be qualified based on current or on past performance on WCPS projects.

ARTICLE 19 - RIGHT TO WAIVE TECHNICALITIES OR IRREGULARITIES

19.1

The right to waive technicalities and minor irregularities in proposals shall be maintained and preserved in the case of all RFPs issued by the Board.

19.2

Technicalities or minor irregularities in proposals which may be waived when the WCPS Buyer determines that it will be in the Board's best interest to do so, are mere matters of form not affecting the material substance of proposal or some immaterial deviation from or variation in the precise requirements of the RFP and having none, or a trivial or negligible effect on price, quality, quantity or performance of the services being procured, the correction or waiver of which will not affect the relative standing of, or be otherwise prejudicial to other offerors. The WCPS Buyer may either give an offeror an opportunity to cure any deficiency resulting from a technicality or minor irregularity in its proposal or waive such deficiency where it is advantageous to the Board to do so.

ARTICLE 20 - FAILURE TO RESPOND

Businesses that fail to respond to invitations for RFP or notices of availability on two (2) consecutive procurements of similar items may be removed from the applicable mailing list.

ARTICLE 21 - CONFIDENTIAL DATA

21.1

Prospective offerors should designate those portions of the initial proposal which contain trade secrets or other proprietary data which is to remain confidential. This information should be *prominently noted* to avoid accidental distribution in the event of open records requests.

21.2

If the WCPS Buyer does not agree with the confidentiality of such data, or any portion thereof, he shall inform the offeror in writing what portions of the proposal will be disclosed. The offeror may protest this determination to the Chief Procurement Officer. The Chief Procurement Officer may maintain or overturn the determination with written approval of the Warren County Board of Education.

ARTICLE 22 - ACCEPTANCE BY BOARD

22.1

If awarded the contract, the prices will then be firm for the time period indicated in ARTICLE 11.

22.2

All prices and quotations must be in ink or typewritten. No pencil figures will be permitted. Mistakes are to be crossed out and corrections inserted adjacent thereto and initialed by person signing quote. Corrections made with correction tape or fluid are also to be initialed.

22.3

It is the intent of the District to award a contract(s) in due course and after a reasonable proposal evaluation period to the most responsive and responsible offeror(s) considering all requirements set forth in the RFP, provided the acceptable proposed sum is within budgeted funds.

22.4

The right is reserved to reject any proposal where an investigation and evaluation of the offeror's qualifications would give reasonable doubt that the offeror could perform prompt and efficient completion of the work per the contract.

ARTICLE 23 - FORM OF AGREEMENT (CONTRACT) BETWEEN BOARD AND CONTRACTOR

Unless otherwise provided in the RFP, the agreement to contract will be written on a form of agreement between Board and offeror bound by reference of the RFP.

ARTICLE 24 - TABULATIONS

Tabulations will be made by the Finance Department Buyer. Upon contract executions(s), vendors may contact the Buyer for copies of the tabulations. Until such time, Offerors are requested not to call the Finance Department for tabulations.

ARTICLE 25 - PRICES

Prices quoted herein or as negotiated by the parties are to remain firm for the project and period(s) described in this RFP. *Prices for additional projects, within the scope of this RFP, may be negotiated by the parties.*

ARTICLE 26 – KOSHA STANDARDS

If applicable, all materials and services must meet or exceed Kentucky Occupational Safety and Health Standards (KOSHA).

ARTICLE 27 - EXCUSE FOR NON-PERFORMANCE

The successful offeror(s) shall be excused from performing hereunder during the time and to the extent that they are prevented from obtaining, delivering or performing in the customary way because of fire, strike, partial or total interruption of, loss or shortage of transportation facilities, lockout, commandeering of raw materials, products, plants or facilities by the government when satisfactory evidence thereof is presented to the other party providing it is satisfactorily established that the non-performance is not due to the fault or negligence of the party not performing.

ARTICLE 28 - PENALTIES

In case of default by the vendor, Warren County Public Schools will follow procedures outlined in the Board's Model Procurement Regulations regarding termination for default, after which time the Board shall procure a substitute contractor which shall operate under the remainder of the existing contract breached by the contractor and the original contractor shall be liable for any and all excess costs incurred in the procurement of the substitute contractor.

ARTICLE 29 - TAXES

30.1 - Kentucky Sales and/or Use Tax

(a) Proposers are informed that service contracts of the Board of Education of Warren County, Kentucky are exempt from the provisions of the Kentucky Sales and/or Use Tax. Offeror will be furnished proper tax exemption certificates upon request.

(b) All adjustments and allowances for the current sales and/or use tax shall be provided for in the quoted amount as no adjustments will be permitted and/or made after the fact.

30.2 - Federal Excise Tax

The Board of Education of Warren County, Kentucky is entitled to exemption from Federal Excise Tax. All proposers or contractors shall take this into consideration in their bid.

30.3 - Deductions for Taxes, Worker's Compensation, etc.

(a) The contractor will be required to accept liability for payment of all payroll taxes or deductions required by local, state, and federal law.

(b) Worker's Compensation Insurance shall be carried to the full amount as required by Kentucky Statutes.

ARTICLE 30 - UTILIZATION OF MINORITY VENDORS

The utilization of minority vendors and subcontractors are encouraged, wherever possible, on public contracts. The contractor should make full efforts to locate minority business persons. For assistance in identifying minority offerors and subcontractors, contact the Minority and Women Business Enterprise Certification Program at 502-564-8099 or the Office of Equal Opportunity and Contract Compliance at 502.564.2874.

ARTICLE 31 - SERVICES EVALUATION

If it is later established that said services fail to comply to these specifications and conditions, the contract will be canceled. This will be done only after offeror has been furnished (in writing) concerns regarding questionable deficiencies, and the problems have not been resolved.

ARTICLE 32 - REIMBURSEMENT/COSTS

WCPS will not reimburse offerors for costs associated with the preparation, submission, or requested clarification of any proposal.

ARTICLE 33 – FUEL SURCHARGES

Awarded contractor(s) may not add fuel surcharges or other miscellaneous charges to bid prices or invoices. All charges MUST be included in your bid price.

ARTICLE 34 - TOBACCO-FREE CAMPUSES

Smoking or the use of any tobacco product is not permitted on any WCPS property. This prohibition includes all buildings and grounds and is in effect 24 hours a day, 7 days a week.

ARTICLE 35 - TERMINATION

Contracts may be terminated by the District at any time with 30 days' notice or upon the discretion of the school

district, in a shorter period, if the terms of the contract are violated.

ARTICLE 36 - N/A

ARTICLE 37 - DATA SECURITY AND BREACH PROTOCOLS (IF APPLICABLE)

Offerors that are provided by Warren County Public Schools with access to Personal Information as defined by and in accordance with Kentucky's Personal Information Security and Breach Investigation Act, KRS 61.931, et seq. (the "Act"), or that collect and maintain Personal Information on behalf of Warren County Public Schools, shall secure and protect the Personal Information and shall respond to any security breach relating to the Personal Information by, without limitation, complying with all requirements applicable to nonaffiliated third parties set forth in the Act and all requirements of this Article.

"Personal Information" is defined in accordance with KRS 61.931(6) as "an individual's first name or first initial and last name; personal mark; or unique biometric or genetic print or image, in combination with one (1) or more of the following data elements:

(a) An account, credit card number, or debit card number that, in combination with any required security code, access code or password, would permit access to an account;
(b) A Social Security number;
(c) A taxpayer identification number that incorporates a Social Security number;
(d) A driver's license number, state identification card number or other individual identification number issued by an agency;
(e) A passport number or other identification number issued by the United States government; or
(f) Individually Identifiable Information as defined in 45 C.F.R. sec. 160.013 (of the regulations under the Health Insurance Portability and Accountability Act), except for education records covered by the Family Education Rights and Privacy Act, as amended 20 U.S.C. sec 1232g."

As provided in KRS 61.931(9)(a), a "security breach" means:

1. The unauthorized acquisition, distribution, disclosure, destruction, manipulation, or release of unencrypted or unredacted records or data that compromises or the agency (Warren County Public Schools) or the nonaffiliated third party (the Offeror) believes may compromise the security, confidentiality, or integrity of personal information and result in the likelihood of harm to one (1) or more individuals; or
2. the unauthorized acquisition, distribution, disclosure, destruction, manipulation, or release of encrypted records or data containing personal information along with the confidential process or key to unencrypt the records or data that compromises or the agency (Warren County Public Schools) or the nonaffiliated third party (the Offeror) reasonably believes may compromise the security, confidentiality, or integrity of personal information and result in the likelihood of harm to one (1) or more individuals."

As provided in KRS 61.931(5), a "nonaffiliated third party" means "Any person that (a) has a Contract or agreement with an agency (Warren County Public Schools); and receives personal information from the agency (Warren County Public Schools) pursuant to the Contract or agreement."

The Offeror hereby agrees to cooperate with Warren County Public Schools and the Commonwealth in complying with the response, mitigation, correction, investigation, and notification requirements of the Act and this Article. Without limitation of the foregoing, the Offeror agrees to the terms set forth below.

The Offeror shall notify as soon as possible, but within seventy-two (72) hours, Warren County Public Schools of a determination of or knowledge of a security breach relating to the Personal Information in the possession of the Offeror, unless the exception set forth in KRS 61.932(2)(b)2 applies and the Offeror abides by the requirements set

forth in that exception. Notice shall be sent to the Warren County Public Schools Chief Financial Officer at 303 Lovers Lane, Bowling Green, KY 42103 or by phone at 270-781-5150. The notice to WCPS shall include all information the Offeror has regarding the security breach at the time of notification.

The Offeror hereby agrees to report, immediately and within twenty-four (24) hours, to the offices of the Warren County Public Schools Chief Financial Officer, Chief Operations Officer, Chief Business Officer, Director of Information Technology and Manager of Payroll and Cash Management of any known reasonably believed instances of missing data, data that has been inappropriately shared, or data taken off site.

The Offeror hereby agrees that Warren County Public Schools may withhold payment(s) owed to the Offeror for any violation of the Act or this Article.

In the event of a security breach relating to Personal Information, the Offeror hereby agrees to undertake a prompt and reasonable investigation of any breach as required by KRS 61.933(1)(a)2 including all requirements of KRS 61.932(1)(b), and for providing notices required by KRS 61.933(1)(b) subject to the provisions of KRS 61.933(3). In such event, the Offeror will satisfy the notification deadlines in KRS 61.933(1)(b) but the Offeror will ensure that Warren County Public Schools has the opportunity to review and approve all notices to be sent. Warren County Public Schools will have the opportunity to review any report produced as the result of the investigation. The Offeror will be fully responsible for all costs associated with compliance by the Offeror and Warren County Public Schools with the provisions of KRS 61.931 et seq., and any other Federal or state law including the law of any other state, as the result of a security breach hereunder.

If the Offeror is required by federal law or regulation to conduct security breach investigations or to make notifications of security breaches, or both, as a result of the Offeror's unauthorized disclosure of one (1) or more data elements of Personal Information that is the same as one (1) or more of the data elements of Personal Information listed in KRS 61.931(6)(a) to (f), the Offeror shall meet the requirements of the Act by providing to Warren County Public Schools a copy of any and all reports and investigations relating to such security breach investigations or notifications that are required to be made by federal law or regulations. This paragraph shall not apply if the security breach includes the unauthorized disclosure of data elements that are not covered by federal law or regulation but are listed in KRS 61.931(6)(a) to (f).

In accordance with KRS 61.931 and KRS 61.932, the Offeror shall implement, maintain, and update security and breach investigation procedures that are appropriate to the nature of the information disclosed, that are at least as stringent as the security and breach investigation procedures and practices established therein and that are reasonably designed to protect the Personal Information from unauthorized access, use, modification, disclosure, manipulation, or destruction.

Student Data Security
Pursuant to KRS 365.734 (House Bill 232 (2014)), if the Offeror is a cloud computing service provider (as defined in KRS 365.734(1)(b) as "any person or entity other than an education al institution that operates a cloud computing service," which is defined in KRS 365.734(1)(a) as "a service that provides, and that is marketed and designed to provide, an educational institution with account-based access to online computing services"), or, through service to Warren County Public Schools, becomes the equivalent of a cloud computing service provider, the Offeror does further agree that:

- The Offeror shall not process student data for any purpose other than providing, improving, developing, or maintaining the integrity of its cloud computing services, unless the Offeror receives express permission from the student's parent. The Offeror shall work with the student's school and district to determine the best method of collecting parental permission. KRS 365.734 defines "process" and "student data."

- With a written agreement for educational research, the Offeror may assist Warren County Public Schools to conduct educational research as permitted by the Family Education Rights and Privacy Act of 1974, as amended, 20 U.S.C. sec.1232g.
- Pursuant to KRS 365.734, the Offeror shall not in any case process student data to advertise or facilitate advertising or to create or correct an individual or household profile for any advertisement purposes.
- Pursuant to KRS 365.734, the Offeror shall not sell, disclose, or otherwise process student data for any commercial purpose.
- Pursuant to KRS 365.734, the Offeror shall certify in writing to the Warren County Public Schools that it will comply with KRS 365.734(2).

ARTICLE 38 - FINAL DISPOSITION OF WCPS DATA

The Offeror agrees, upon termination, cancellation, expiration, or other conclusion of this Contract that WCPS data will be made available to WCPS in the format requested by the Board. The Offeror also agrees, that upon termination, cancellation, expiration, or other conclusion of this Contract, and after making WCPS data available to WCPS in the format requested by the Board, the Offeror shall erase, destroy, and render unreadable and infeasible for recovery or re-use, all WCPS data, regardless of its format, mode of storage or location, including such data that may have been provided to the Offeror's employees, subofferors, agents, or other affiliated persons or entities, according to the standards enumerated in NIST Publication 800-88, and certify in writing that these actions have been completed, within 30 days of the termination, cancellation, expiration, or other conclusion of this Contract, or within 7 days of receiving the written request of the Chief Financial Officer or the Chief of Data Management, Planning and Program Evaluation of WCPS, whichever shall come first.

ARTICLE 39 - CERTIFICATE OF INSURANCE REQUIREMENT

This is optional during the RFP process but is required within 5 business days of Contract award and execution.
Offeror shall furnish a certificate of insurance in accordance with the requirements set forth below, as applicable, or at minimum, in accordance with local and state laws for the performance of the awarded Contract.

Questions regarding insurance coverage should be submitted in accordance with Article 2 - Questions.

The Offeror agrees that required insurance shall not be cancelled or permitted to lapse during the term of any awarded Contract without prior written notification to Warren County Public Schools. The certificate of insurance shall name the Board of Education of Warren County as additional insured in the Description of Operations section of the Certificate of Insurance which shall read:

Board of Education of Warren County
Attn: Insurance/Real Estate Department
303 Lovers Lane
Bowling Green, KY 42103

OFFEROR'S LIABILITY INSURANCE

The insurance required shall be written for not less than the following limits or greater if required by law:

1. Worker's Compensation:
    a. State — Statutory
    b. Applicable Federal (e.g., Longshoreman's) — Statutory
    c. Employer's Liability — $100,000.00
2. Comprehensive or Commercial General Liability (including Premises-Operations; Independent Offeror's Protection; Product Liability and Completed Operations; Broad Form Property Damage):
    a. General Aggregate (Except Products-Completed Operations) — $2,000,000.00

b. Products-Completed Operations Aggregate $1,000,000.00
c. Personal/Advertising Injury (Per Person/Organization) $1,000,000.00
d. Each Occurrence (Bodily Injury and Property Damage) $1,000,000.00
e. Limit per Person Medical Expense $5,000.00
f. Exclusions of Property in Offeror's Care, Custody or Control will be eliminated.
g. Property Damage Liability Insurance will provide coverage for explosion, collapse and underground damage.

3. Contractual Liability:
   a. General Aggregate $2,000,000.00
   b. Each Occurrence (Bodily Injury and Property Damage) $1,000,000.00
4. Automobile Liability (Commercial Vehicles):
   a. Bodily Injury (combined single limit) $2,000,000.00
   b. Property Damage (combined single limit) $1,000,000.00
   c. Commercial Buses $10,000,000.00
5. Professional Liability (for architectural or construction management services):
   a. Per Occurrence $1,000,000.00
   b. Annual Aggregate $2,000,000.00
6. Cyber Insurance (if Contractual requirement exists): $5,000,000.00

ARTICLE 40 - HAZARD ANALYSIS AND CRITICAL CONTROL POINT (HACCP) (IF APPLICABLE)

HACCP is a prevention-based food safety system that identifies and monitors food safety hazards that can adversely affect the safety of food products. Warren County Public Schools has implemented a written HACCP plan for the Nutrition Service Center and school sites.

ARTICLE 41 - CAMPAIGN FINANCE

The Offeror certifies that he/she, any member of his/her immediate family, or any of his/her employees, having an interest of 10% or more in any business entity involved in the performance of this Contract, has not contributed more than the amount specified in KRS 121.056(2), to the campaign of the gubernatorial candidate elected at the election last preceding the date of this Contract. The Offeror further swears under the penalty of perjury, as provided by KRS 523.020, that neither he/she nor the company which he/she represents, has knowingly violated any provisions of the campaign finance laws of the Commonwealth, and that the award of a Contract to him/her or the company which he/she represents will not violate any provisions of the campaign finance laws of the Commonwealth.

ARTICLE 42 - INDEMNITY

Contractor shall (a) hold harmless, indemnify, and defend WCPS and its Board members, agents, and employees from any and all claims or losses accruing or resulting from injury, damage, or death of any person, firm, or corporation, including Contractor and any personnel assigned to this project by Contractor, in connection with the performance of this Contract, and (b) hold harmless, indemnify, and defend WCPS and its Board members, agents, and employees from any and all claims or losses incurred by any supplier, contractor, or subcontractor furnishing work, services, or materials to Contractor in connection with the performance of this Contract. This Article 42 shall survive the termination of this Contract.

ARTICLE 43 - CHOICE OF LAW AND FORUM

The state courts of Kentucky shall be the sole forum for all disputes arising of any awarded Contract. The validity, construction, enforcement, and effect of this Contract shall be governed solely by the laws of the Commonwealth of Kentucky.

ARTICLE 44 - OPEN RECORDS REQUESTS

In accordance with KRS 61.872, Right of Kentucky residents to inspect public records -- Written application – Limitation, records may be requested by email by residents of the Commonwealth of Kentucky. Send requests to Becky.Hurley@warren.kyschools.us.

KRS 61.872, Right of Kentucky residents to inspect public records -- Written application – Limitation

1) All public records shall be open for inspection by any resident of the Commonwealth, except as otherwise provided by KRS 61.870 to 61.884, and suitable facilities shall be made available by each public agency for the exercise of this right. No resident of the Commonwealth shall remove original copies of public records from the offices of any public agency without the written permission of the official custodian of the record.

2) (a) Any resident of the Commonwealth shall have the right to inspect public records. The official custodian may require a written application, signed by the applicant and with his or her name printed legibly on the application, describing the records to be inspected. The official custodian may require the applicant to provide a statement in the written application of the manner in which the applicant is a resident of the Commonwealth under KRS 61.870(10)(a) to (f).

   (b) The written application shall be:
   1. Hand delivered;
   2. Mailed;
   3. Sent via facsimile; or
   4. Sent via e-mail to the public agency's official custodian of public records or his or her designee at the e-mail address designated in the public agency's rules and regulations adopted pursuant to KRS 61.876.

   (c) A public agency shall not require the use of any particular form for the submission of an open records request but shall accept for any request the standardized form developed under KRS 61.876(4).

3) A resident of the Commonwealth may inspect the public records:
   (a) During the regular office hours of the public agency; or

   (b) By receiving copies of the public records from the public agency through the mail. The public agency shall mail copies of the public records to a person whose residence or principal place of business is outside the county in which the public records are located after he or she precisely describes the public records which are readily available within the public agency. If the resident of the Commonwealth requesting the public records requests that copies of the records be mailed, the official custodian shall mail the copies upon receipt of all fees and the cost of mailing.

4) If the person to whom the application is directed does not have custody or control of the public record requested, that person shall notify the applicant and shall furnish the name and location of the official custodian of the agency's public records.

5) If the public record is in active use, in storage or not otherwise available, the official custodian shall immediately notify the applicant and shall designate a place, time, and date for inspection of the public records, not to exceed five (5) days from receipt of the application, unless a detailed explanation of the cause is given for further delay and the place, time, and earliest date on which the public record will be available for inspection.

6) If the application places an unreasonable burden in producing public records or if the custodian has reason to believe that repeated requests are intended to disrupt other essential functions of the public agency, the official

custodian may refuse to permit inspection of the public records or mail copies thereof. However, refusal under this section shall be sustained by clear and convincing evidence.

Effective: June 29, 2021

ADDITIONAL FEDERAL TERMS AND CONDITIONS (IF APPLICABLE)

Uniform Guidance
Federal Terms and Conditions

As applicable, all federal, state, local, and district regulations and provisions, along with those applicable regulations and provisions below shall be observed throughout and are incorporated in the solicitation process and subsequent contract periods.

2 CFR 200.317-327, General Procurement Standards

Procurement Standards
Code of Federal Regulations, 2 CFR:
200.317 Procurements by states
200.318 General procurement standards
200.319 Competition
200.320 Methods of procurement to be followed
200.321 Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms
200.322 Domestic preferences for procurements.
200.323 Procurement of recovered materials
200.324 Contract cost and price
200.325 Federal awarding agency or pass-through entity review
200.326 Bonding requirements
200.327 Contract provisions

200.317 Procurements by states.
When procuring property and services under a Federal award, a State must follow the same policies and procedures it uses for procurements from its non-Federal funds. The State will comply with 200.321, 200.322, and 200.323 and ensure that every purchase order or other contract includes any clauses required by 200.327. **All other non-Federal entities, including subrecipients of a State, must follow the procurement standards in 200.318 through 200.327.**

200.327 Contract provisions.
The non-Federal entity's contracts must contain the applicable provisions described in Appendix II to this part (listed below).

Appendix II to Part 200 - Contract Provisions for Non-Federal Entity Contracts Under Federal Awards
In addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the non-Federal entity under the Federal award must contain provisions covering the following, as applicable.

(A) Contracts for more than the simplified acquisition threshold, currently set at $250,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

WCPS ADDITIONAL TERMS – PENALTIES
In case of default by the Offeror, Warren County Public Schools will follow procedures outlined in the Board's Model Procurement Regulations regarding termination for default, after which time the Board shall procure a substitute

Offeror which shall operate under the remainder of the existing Contract breached by the Offeror and the original Offeror shall be liable for any and all excess costs incurred in the procurement of the substitute Offeror.

The designated supplier(s) reciprocally agrees to provide total requirements as listed herein, thereby minimizing occurrences when a school district may be required to seek other interim product sources. Failure to deliver 100% of the items as agreed upon in the Contract - within 48 hours (or as mutually agreed) - shall be considered a default.

(B) All contracts in excess of $10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.

WCPS ADDITIONAL TERMS – TERMINATION
Contracts may be terminated for convenience at any time by the District with 30 days' written notice to the Contractor.

Contracts may be terminated at any time by the District for cause and/or for violation of the terms of the Contract with 30 or fewer days' written notice to the Contractor.

(C) Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

WCPS ADDITIONAL TERMS – FEDERAL COMPLIANCE
The Contractor acknowledges that federal funds may be used to fund all or a portion of the contract. The Contractor will comply with all applicable federal law, regulations, executive orders, policies, procedures, and directives. This specifically includes, but is not limited to, all 2 CFR 200 requirements, and any legal requirements and guidance established by the United States Government for federal funding.

WCPS ADDITIONAL TERMS - ACCESS TO RECORDS
The Contractor agrees to provide the contracting entity, the grantor federal agency, the Comptroller General of the United States, or any of their authorized representatives access to any books, documents, papers, and records of the Contractor which are directly pertinent to this contract for the purposes of making audits, examinations, excerpts, and transcriptions. The Contractor agrees to permit any of the foregoing parties to reproduce by any means whatsoever or to copy excerpts and transcriptions as reasonably needed. The Contractor agrees to provide the foregoing parties or any of their authorized representatives access to construction or other work sites pertaining to the work being completed under the contract.

WCPS ADDITIONAL TERMS – NON-DISCRIMINATION
During the performance of Contracts resulting from this RFP, the Offeror agrees as follows:

The Offeror shall not discriminate against any employee, applicant or subofferor because of age, color, creed, handicap condition, marital or parental status, national origin, race, sex, sexual orientation, sexual identity, veteran status, political opinion, or affiliation. The Offeror shall take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their age, color, creed, handicap condition, marital or parental status, national origin, race, sex, sexual orientation, gender identity, gender expression, veteran status, political opinion, or affiliation. Such action shall include, although not limited to, the

following: Employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Offeror agrees to post in conspicuous places notices setting forth the provisions of this Equal Opportunity clause.

The Offeror shall in all solicitations and/or advertisements for employees placed by or on behalf of the Offeror, state that all qualified applicants shall receive consideration for employment without regard to age, color, creed, handicap condition, marital or parental status, national origin, race, sex, sexual orientation, gender identity, gender expression, veteran status, political opinion or affiliation.

The Offeror shall cause any subofferor engaged to perform any services required by this Contract to include this Equal Opportunity clause in all solicitations, advertisements, and employment practices it shall perform.

WCPS ADDITIONAL TERMS – UTILIZATION OF MINORITY OFFERORS
The utilization of minority Offerors and subofferors are encouraged on public Contracts. The Offeror should make full efforts to locate minority business persons. For assistance in identifying minority Offerors and subofferors, contact the Minority and Women Business Enterprise Certification Program at 502-564-8099 or the Office of Equal Opportunity and Contract Compliance at 502-564-2874.

(D) [For Prime Construction Contracts exceeding $2,000]
Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of $2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

(E) [For Contracts exceeding $100,000 that involve the employment of mechanics or laborers]
Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of $100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

(F) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of "funding agreement" under 37 CFR § 401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

(G) [For Contracts and subgrants of amounts exceeding $150,000]
Clean Air Act (42 U.S.C. 7401-7671q.) and the **Federal Water Pollution Control Act** (33 U.S.C. 1251-1387), as amended - Contracts and subgrants of amounts in excess of $150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

WCPS ADDITIONAL TERMS – CLEAN AIR ACT
Implementation of Clean Air Act: By signing and submitting its bid or proposal, the bidder or Offeror certifies as follows: That any facility to be utilized in the performance of this contract, unless such contract is exempt under the Clean Air Act, as amended (42 U.S.C. 1857 et seq., as by Pub. L. 91-604), Executive order 11738, and regulations in implementation thereof (40 CFR part 15), is not listed on the U.S. Environmental Protection Agency (EPA) List of Violating Facilities pursuant to 40 CFR 15.20.

(H) Debarment and Suspension (Executive Orders 12549 and 12689) - A contract award (see 2 CFR 180.220) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

WCPS ADDITIONAL TERMS – SUSPENSION AND DEBARMENT
Grantees, Offerors, and subofferors (at any level) that enter into covered transactions are required to verify that the entity (as well as its principals and affiliates) they propose to Contract or subContract with is not excluded or disqualified. They do this by (a) Checking the Excluded Parties List System, (b) Collecting a certification from that person, or (c) Adding a clause or condition to the Contract or subContract. This represents a change from prior practice in that certification is still acceptable but is no longer required.

The Offeror understands that a Contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension."

By signing and submitting its bid or proposal, the bidder or Offeror certifies as follows:
The certification in this clause is a material representation of fact relied upon by the Warren County School District. If it is later determined that the bidder or Offeror knowingly rendered an erroneous certification, in addition to remedies available to the Warren County School District, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment. The bidder or Offeror agrees to comply with the requirements of 2 CFR 180.220 while this offer is valid and throughout the period of any Contract that may arise

from this offer. The bidder or Offeror further agrees to include a provision requiring such compliance in its lower tier covered transactions.

(I) [For Contracts exceeding $100,000]

Byrd Anti-Lobbying Amendment (31 U.S.C. 1352) - Contractors that apply or bid for an award exceeding $100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award. *See Standard Form – LLL (Rev. 7-97).*

(J) 2 CFR 200.323. Procurement of recovered materials.

[For the procurement of products containing recovered materials]

A non-Federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Code of Federal Regulations, 40 CFR:

§ 247.10 Paper and paper products.
§ 247.11 Vehicular products.
§ 247.12 Construction products.
§ 247.13 Transportation products.
§ 247.14 Park and recreation products.
§ 247.15 Landscaping products.
§ 247.16 Non-paper office products.
§ 247.17 Miscellaneous products.

(K) 2 CFR 200.216. Prohibition on certain telecommunications and video surveillance services or equipment.

[For the procurement of covered telecommunications equipment/systems]

Prohibition on certain telecommunications and video surveillance services or equipment.

(a) Recipients and subrecipients are prohibited from obligating or expending loan or grant funds to:

(1) Procure or obtain;

(2) Extend or renew a contract to procure or obtain; or

(3) Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115-232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).

(i) For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications

equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).
(ii) Telecommunications or video surveillance services provided by such entities or using such equipment.
(iii) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

(b) In implementing the prohibition under Public Law 115-232, section 889, subsection (f), paragraph (1), heads of executive agencies administering loan, grant, or subsidy programs shall prioritize available funding and technical support to assist affected businesses, institutions and organizations as is reasonably necessary for those affected entities to transition from covered communications equipment and services, to procure replacement equipment and services, and to ensure that communications service to users and customers is sustained.

(L) 2 CFR 200.322. Domestic preferences for procurements.
[For the preference of goods, products, and materials produced in the United States]
(a) As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). **The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award.**
(b) For purposes of this section:
(1) "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.
(2) "Manufactured products" means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

[End of 2 CFR 200.317-327, General Procurement Standards]

United States Department of Agriculture (USDA)
Child Nutrition Programs Procurement Regulations

As applicable, all federal, state, local, and district regulations and provisions, along with those applicable regulations and provisions below shall be observed throughout and are incorporated in the solicitation process and subsequent contract periods.

Code of Federal Regulations, 7 CFR 210.21, Procurement.

(a) ***General.*** State agencies and school food authorities shall comply with the requirements of this part and 2 CFR part 200, subpart D and USDA implementing regulations 2 CFR 400 and 2 CFR 415, as applicable, which implement the applicable requirements, concerning the procurement of all goods and services with nonprofit school food service account funds.

(b) ***Contractual responsibilities.*** The standards contained in this part and 2 CFR part 200, subpart D and USDA implementing regulations 2 CFR 400 and 2 CFR 415, as applicable, do not relieve the State agency or school food

authority of any contractual responsibilities under its contracts. The State agency or school food authority is the responsible authority, without recourse to FNS, regarding the settlement and satisfaction of all contractual and administrative issues arising out of procurements entered into in connection with the Program. This includes, but is not limited to source evaluation, protests, disputes, claims, or other matters of a contractual nature. Matters concerning violation of law are to be referred to the local, State, or Federal authority that has proper jurisdiction.

(c) ***Procedures.*** The State agency may elect to follow either the State laws, policies and procedures as authorized by 2 CFR 200.317, or the procurement standards for other governmental grantees and all governmental subgrantees in accordance with 2 CFR 200.318 through 2 CFR 200.326. Regardless of the option selected, States must ensure that all contracts include any clauses required by Federal statutes and executive orders and that the requirements 2 CFR 200.236 and Appendix II, Contract Provisions for Non-Federal Entity Contracts Under Federal Award are followed. A school food authority may use its own procurement procedures which reflect applicable State and local laws and regulations, provided that procurements made with nonprofit school food service account funds adhere to the standards set forth in this part and in 2 CFR 200, subpart D, as applicable. School food authority procedures must include a written code of standards of conduct meeting the minimum standards of 2 CFR 200.318, as applicable.

(1) ***Pre-issuance review requirement.*** The State agency may impose a pre-issuance review requirement on a school food authority's proposed procurement. The school food authority must make available, upon request by the State agency, its procurement documents, including but not limited to solicitation documents, specifications, evaluation criteria, procurement procedures, proposed contracts and contract terms. School food authorities shall comply with State agency requests for changes to procurement procedures and solicitation and contract documents to ensure that, to the State agency's satisfaction, such procedures and documents reflect applicable procurement and contract requirements and the requirements of this part.
(2) ***Prototype solicitation documents and contracts.*** The school food authority must obtain the State agency's prior written approval for any change made to prototype solicitation or contract documents before issuing the revised solicitation documents or execution of the revised contract.
(3) ***Prohibited expenditures.*** No expenditure may be made from the nonprofit school food service account for any cost resulting from a procurement failing to meet the requirements of this part.

(d) ***Buy American*** -
(1) ***Definition of domestic commodity or product.*** In this paragraph (d), the term 'domestic commodity or product' means -
(i) An agricultural commodity that is produced in the United States; and
(ii) A food product that is processed in the United States substantially using agricultural commodities that are produced in the United States.
(2) ***Requirement.***
(i) ***In general.*** Subject to paragraph (d)(2)(ii) of this section, the Department shall require that a school food authority purchase, to the maximum extent practicable, domestic commodities or products.
(ii) ***Limitations.*** Paragraph (d)(2)(i) of this section shall apply only to -
(A) A school food authority located in the contiguous United States; and
(B) A purchase of domestic commodity or product for the school lunch program under this part.
(3) ***Applicability to Hawaii.*** Paragraph (d)(2)(i) of this section shall apply to a school food authority in Hawaii with respect to domestic commodities or products that are produced in Hawaii in sufficient quantities to meet the needs of meals provided under the school lunch program under this part.

(e) ***Restrictions on the sale of milk.*** A school food authority participating in the Program, or a person approved by a school participating in the Program, must not directly or indirectly restrict the sale or marketing of fluid milk (as described in § 210.10(d)(4) of this chapter) at any time or in any place on school premises or at any school-sponsored event.

WCPS ADDITIONAL TERMS – BUY AMERICAN
[For the purchase of domestic commodities or products, specifically, commercial food products]
Buy American. The Buy American provision was added to the National School Lunch Act (NSLA) by Section 104(d) of the William F. Goodling Child Nutrition Reauthorization Act of 1998 (Public Law 105-336). Section 12(n) to the NSLA (42 USC 1760(n)), requiring school food authorities (SFAs) to purchase, to the maximum extent practicable, domestic commodity or product.

"Domestic Commodity or Product" are defined as an agricultural commodity that is produced in the United States and a food product that is processed in the United States using substantial agricultural commodities that are produced in the United States.

"Substantial" means that over 51 percent of the final processed product consists of agricultural commodities that were grown domestically. Products from Guam, American Samoa, Virgin Islands, Puerto Rico, and the Northern Mariana Islands are allowed under this provision as territories of the United States.

The Buy American provision (7 CFR 210.21(d)) is one of the procurement standards SFAs must comply with when purchasing commercial food products served in the school meals programs.

Schools participating in the federal school meal programs are required to purchase domestic commodities and products for school meals to the maximum extent practicable. Domestic commodity or product means an agricultural commodity that is produced in the US and a food product that is processed in the US substantially (at least 51 percent) using agricultural commodities that are produced in the US.

Federal regulations require that all foods purchased for Child Nutrition Program be of domestic origin to the maximum extent practicable. While rare, two (2) exceptions may exist when: the product is not produced or manufactured in the US in sufficient, reasonable and available quantities of a satisfactory quality, such as bananas and pineapple; and competitive proposals reveal the cost of a domestic product is significantly higher than a non-domestic product.

See the USDA's, *Buy American: Supporting Domestic Agriculture in School Meals.*

(f) ***Cost reimbursable contracts*** -
(1) ***Required provisions.*** The school food authority must include the following provisions in all cost reimbursable contracts, including contracts with cost reimbursable provisions, and in solicitation documents prepared to obtain offers for such contracts:
(i) Allowable costs will be paid from the nonprofit school food service account to the contractor net of all discounts, rebates and other applicable credits accruing to or received by the contractor or any assignee under the contract, to the extent those credits are allocable to the allowable portion of the costs billed to the school food authority;
(ii)
(A) The contractor must separately identify for each cost submitted for payment to the school food authority the amount of that cost that is allowable (can be paid from the nonprofit school food service account) and the amount that is unallowable (cannot be paid from the nonprofit school food service account); or
(B) The contractor must exclude all unallowable costs from its billing documents and certify that only allowable costs are submitted for payment and records have been established that maintain the visibility of unallowable costs, including directly associated costs in a manner suitable for contract cost determination and verification;

(iii) The contractor's determination of its allowable costs must be made in compliance with the applicable Departmental and Program regulations and Office of Management and Budget cost circulars;
(iv) The contractor must identify the amount of each discount, rebate and other applicable credit on bills and invoices presented to the school food authority for payment and individually identify the amount as a discount, rebate, or in the case of other applicable credits, the nature of the credit. If approved by the State agency, the school food authority may permit the contractor to report this information on a less frequent basis than monthly, but no less frequently than annually;
(v) The contractor must identify the method by which it will report discounts, rebates and other applicable credits allocable to the contract that are not reported prior to conclusion of the contract; and
(vi) The contractor must maintain documentation of costs and discounts, rebates and other applicable credits, and must furnish such documentation upon request to the school food authority, the State agency, or the Department.

(2) ***Prohibited expenditures.*** No expenditure may be made from the nonprofit school food service account for any cost resulting from a cost reimbursable contract that fails to include the requirements of this section, nor may any expenditure be made from the nonprofit school food service account that permits or results in the contractor receiving payments in excess of the contractor's actual, net allowable costs.

(g) ***Geographic preference.***

(1) A school food authority participating in the Program, as well as State agencies making purchases on behalf of such school food authorities, may apply a geographic preference when procuring unprocessed locally grown or locally raised agricultural products. When utilizing the geographic preference to procure such products, the school food authority making the purchase or the State agency making purchases on behalf of such school food authorities have the discretion to determine the local area to which the geographic preference option will be applied;

(2) For the purpose of applying the optional geographic procurement preference in paragraph (g)(1) of this section, “unprocessed locally grown or locally raised agricultural products” means only those agricultural products that retain their inherent character. The effects of the following food handling and preservation techniques shall not be considered as changing an agricultural product into a product of a different kind or character: Cooling; refrigerating; freezing; size adjustment made by peeling, slicing, dicing, cutting, chopping, shucking, and grinding; forming ground products into patties without any additives or fillers; drying/dehydration; washing; packaging (such as placing eggs in cartons), vacuum packing and bagging (such as placing vegetables in bags or combining two or more types of vegetables or fruits in a single package); the addition of ascorbic acid or other preservatives to prevent oxidation of produce; butchering livestock and poultry; cleaning fish; and the pasteurization of milk.

[53 FR 29147, Aug. 2, 1988, as amended at 64 FR 50741, Sept. 20, 1999; 70 FR 70033, Nov. 21, 2005; 71 FR 39516, July 13, 2006; 72 FR 61491, Oct. 31, 2007; 76 FR 22607, Apr. 22, 2011; 77 FR 4153, Jan. 26, 2012; 81 FR 66489, Sept. 28, 2016]

[End of 7 CFR 210.21, Procurement]

ADDITIONAL FOOD SERVICE PROVISIONS

Penalty: The designated supplier(s) reciprocally agrees to provide total requirements as listed herein. Failure to deliver 100% of the items on this list, within the agreed-upon time frame, shall be considered default. A successful bidder must have proven (or believable) record of service particularly with respect to delivering all items on a scheduled basis, at bid prices. A distributor may be designated as unacceptable if the requirements listed herein have been previously violated and /or poor communications exist between the seller and the school district. Modifications, additions, or changes to the terms and conditions of this Invitation to Bid may be cause for rejection of a bid. Bidders are requested to submit all bids on the school district's official forms. Bids submitted on company forms may be rejected.

Retention of Records: State agencies and school food authorities may retain necessary records in their original form or on microfilm. State agency records shall be retained for a period of 3 years after the date of submission of the final Financial Status Report for the fiscal year. School food authority records shall be retained for a period of 3 years after submission of the final Claim for Reimbursement for the fiscal year. In either case, if audit findings have not been resolved, the records shall be retained beyond the 3-year period as long as required for the resolution of the issues raised by the audit. (7 CFR 210.23(c)).

WCPS ADDITIONAL TERMS – RECORDS RETENTION
The books and records of the contractor pertaining to operations under this agreement shall be available to the CNP Sponsor at any reasonable time. These records are subject to inspection or audit by representatives of the CNP Sponsor, State Agency, the USDA, and the US General Accounting Office at any reasonable time and place. The CNP Sponsor shall maintain such records, for a period of not less than three (3) years after the final day of the contract, or longer if required for audit resolution.

Good Agricultural Practices (GAP) (if applicable)
Farmers are not required to hold a GAP certification but must be aware of the requirements and be able to provide information if requested.

Food, Conservation, and Energy Act of 2008: The contractor shall maintain compliance with the Food, Conservation, and Energy Act of 2008. (Pub. L. 110–234; Approved May 22, 2008; 122 Stat. 936).

As applicable, school districts and food and food service item providers shall observe and remain compliant with all USDA Food and Nutrition Service Documents and Resources and USDA Food and Nutrition Service Nutrition Program standards, policies, and procedures.

[End of USDA Requirements]

[The remainder of this page intentionally left blank.]

OFFEROR PROPOSAL SUBMISSION CHECKLIST

Please ensure that you have submitted each of the following documents with your response.

THE SOLICITATION RESPONSE COVER PAGE
***MUST BE SIGNED*.**

SUBMIT THE FOLLOWING – LABEL THIS GROUP OF ITEMS 'TECHNICAL PROPOSAL'

THE FOLLOWING ITEMS MAKES UP THE TECHNICAL PROPOSAL

ARTICLE 39 - CERTIFICATE OF INSURANCE REQUIREMENT [This is optional during the RFP process but is required within 5 business days of contract award.]

ATTACHMENT A (*signed*) - SOLICITATION RESPONSE COVER PAGE

ATTACHMENT B - NON-DISCRIMINATION / MINORITY-OWNED BUSINESS FORM

ATTACHMENT C (*notarized*) - REQUIRED AFFIDAVIT FOR BIDDERS, OFFERORS AND CONTRACTORS

ATTACHMENT D (if applicable) (*notarized*) - RESIDENT VENDOR AFFIDAVIT

ATTACHMENT E (signed) - GENERAL CONDITIONS

ATTACHMENT F - TECHNICAL RESPONSE

SUBMIT THE FOLLOWING IN A SEPARATE AND SEALED ENVELOPE

THE FOLLOWING ITEM MAKES UP THE COST PROPOSAL:

ATTACHMENT G - COST PROPOSAL

Mail or deliver the proposal to:

Warren County Schools Board Office
Attn: Kathy Phelps, Finance
303 Lovers Lane
Bowling Green, KY 42103

Offerors are cautioned to be aware of check-in, security procedures, and potential long lines at the Board Office. Delays due to these procedures shall not be justification for acceptance of a late proposal. All proposals shall be date and time stamped and initialed by the WCPS employee on duty.

ATTACHMENT A

SOLICITATION RESPONSE COVER PAGE

The signature on this page certifies that all information provided by the Offeror in response to this RFP is accurate, and goods and services will be provided as promised and according to the terms of this RFP and all applicable laws and regulations.

RFP # 2024-05
Audit Services

Issued by:
Warren County Public Schools
303 Lovers Lane
Bowling Green, KY 42103

Date RFP Issued: 2/9/2024 Date/Time RFP closes: 3/11/2024 at 3:00 pm (CT)

OFFEROR TO COMPLETE THE FOLLOWING:

Ownership type:

_____ Sole Proprietorship Social Security Number _____

(or)

_____ Partnership FEIN # _____

(or)

_____ Corporation FEIN # _____

Offeror Name: _____

Offeror Representative: _____

Representative Telephone: _____

Representative Email: _____

Offeror Physical Address: _____

_____

The execution of this Proposal must be signed by a representative of the Offeror duly authorized to bind the Offeror to its proposal.

_____ _____

Signature *[REQUIRED]* **Date**

ATTACHMENT B

NON-DISCRIMINATION / MINORITY-OWNED BUSINESS FORM

The Warren County Board of Education supports minority businesses, women's business enterprises, and labor surplus area firms.

The Warren County Board of Education needs confirmation from your company of your compliance and/or intent to comply with the Federal, State, Local, and Board regulations to Non-Discrimination on all Contracts awarded by the Board of Education.

Please answer the following:

Is your company complying with Federal regulations relating to Non-Discrimination?

Check one YES_____ NO_____

Is your company a minority-owned business?

Check one YES_____ NO_____

Offeror Name:_____

[The remainder of this page intentionally left blank.]

ATTACHMENT C

Required Affidavit for Bidders, Offerors, and Contractors
(KRS 45A.110 & 45A.115)

Affidavit Effective for One (1) Year from Date of Execution

Instructions: Pursuant to KRS 45A.110 and 45A.115, a bidder, offeror, or contractor ("Contractor") is required to submit a Required Affidavit for Bidders, Offerors, and Contractors to be awarded a contract, or for the renewal of a contract. An authorized representative of the contracting party must complete the attestation below, have the attestation notarized, and return the completed affidavit to the Commonwealth.

Attestation

As a duly authorized representative for the Contractor, I swear and affirm under penalty of perjury, that that the Contractor has not knowingly violated campaign finance laws of the Commonwealth of Kentucky and that the award of a contract will not violate any provision of the campaign finance laws of the Commonwealth. For purposes of this attestation, "Knowingly" means that the bidder or offeror is aware or should have been aware of the existence of a violation. The bidder or offer understands that the Commonwealth retains the right to request an updated affidavit at any time.

_____ _____
Signature Printed Name

_____ _____
Title Date

Company Name:_____

Address:_____

_____

_____

Subscribed and sworn to before me by _____ _____
(Affiant) (Title)

of _____, this _____ day of _____, 20___.
(Company Name)

_____
(Notary Public)

My Commission Expires:_____ Seal of Notary

ATTACHMENT D

REQUIRED AFFIDAVIT FOR BIDDERS, OFFERORS, AND CONTRACTORS CLAIMING RESIDENT BIDDER STATUS

If claiming Kentucky residency status this completed form must be notarized and submitted with the Offeror's technical proposal.

FOR BIDS AND CONTRACTS IN GENERAL:

The bidder or Offeror hereby swears and affirms under penalty of perjury that, in accordance with KRS 45A.494(2), the entity bidding is an individual, partnership, association, corporation, or other business entity that, on the date the Contract is first advertised or announced as available for bidding:

1. Is authorized to transact business in the Commonwealth;
2. Has for one year prior to and through the date of advertisement
    a. Filed Kentucky corporate income taxes;
    b. Made payments to the Kentucky unemployment insurance fund established in KRS 341.49; and
    c. Maintained a Kentucky workers' compensation policy in effect.

Warren County Public Schools reserves the right to request documentation supporting a bidder's claim of resident bidder status. Failure to provide such documentation upon request shall result in disqualification of the bidder or Contract termination.

_____ _____

Signature Printed Name

_____ _____

Title Date

Company Name:_____

Address:_____

_____

_____

Subscribed and sworn to before me by _____ _____

(Affiant) (Title)

of _____, this _____ day of _____, 20____.

(Company Name)

_____

(Notary Public)

My Commission Expires:_____ Seal of Notary

ATTACHMENT E

GENERAL CONDITIONS

(1) Contractor should sign and date this page

- or -

(2) Copy and paste these General Conditions onto a separate document and respond accordingly – and sign and date that document.

- Offeror agrees to comply with all terms and conditions as stated in the RFP, unless as otherwise stated herein:
    - Offeror should note any specific areas of the RFP to which it takes exception, along with the reasons for those.

- The District reserves the right to reject any exceptions as part of actual contract award.

- Please label any supplementary documentation with the associated section.

By signing below, Offeror agrees to comply with all terms and conditions in the RFP (subject to District review and acceptance/rejection of any exceptions taken herein), while under Contract with the District for the services provided as a result of this RFP.

Offeror Name: _____

_____ _____

Signature **Date**

[The remainder of this page intentionally left blank.]

ATTACHMENT F

Offeror shall submit their Technical Proposal in accordance with the format and criteria outlined in Article 5 of the RFP.

ATTACHMENT G

COST PROPOSAL - RFP 2025-02
ENTER YOUR CONTRACT COST FOR THE AUDIT YEAR (2023-2024)

CONTRACT INITIAL TERM: APRIL 2024 TO DECEMBER 2024

$

Vendor Name: _____

Date: _____

APPENDIX I - Audit Extension Request Audit Fiscal Year 2023-2024

Audit Firm Name:_____

Audit Firm Telephone Number:_____

Auditor Name:_____

District Name: Warren County Public Schools

Requested Extension Date:_____

Extensions are being carefully scrutinized by the State Committee for School District Audits and are by no means automatically approved. It is of utmost importance that the audits be completed by the due date, and that the audits agree to the districts' AFRs per the audit contract.

THIS SECTION MUST BE COMPLETED BY AUDIT FIRM

1. What are the specific reasons the audit cannot be completed on or before November 15th?
    a. Audit Firm Issues?
    b. School District Issues?
2. When did the audit firm begin work on the audit?
    a. Summarize work completed to date.
    b. Summarize work yet to be completed.
3. Has the firm encountered any difficulties working with the district personnel or their financial records?
4. Does the audit firm or district need guidance from KDE in order to complete the audit on time?
5. How many school district audits is this firm performing for the current audit year?
6. Has the audit firm requested extensions for any other districts?
    a. If yes, how many?
7. Provide the names of those districts.

a. What reasons are given for the other districts' extension requests?

8. Was an extension requested by this audit firm for this district for the prior audit year? If yes, what were the reasons given for the extension request?

9. Was an extension requested by this audit firm for any other districts for the prior audit year? If yes, what were the reasons given for the extension requests?

THIS SECTION MUST BE COMPLETED BY THE SCHOOL DISTRICT

APPENDIX I - Audit Extension Request
Audit Fiscal Year 2023-24

Audit Firm Name:_____

Audit Firm Telephone Number:_____

Auditor Name:_____

District Name: Warren County Public Schools

Requested Extension Date:_____

1. Were you aware that your audit firm has requested an extension?

2. Does the audit firm or district need guidance from KDE in order to complete the audit on time?

3. Have there been any difficulties or problems between the district and the audit firm?

4. Has the district provided the audit firm all of the documentation requested, including the Management Discussion and Analysis? If no, please explain what has not been submitted to the auditor and what
5. steps are being taken to resolve the matter.

6. Does the district believe that an extension is necessary?

If the audit cannot be completed by the deadline, the auditor shall submit an Audit Extension Request form, fully completed by both auditor and the district, to KDE on or before October 1, 2024. This
form is provided and must be completed and submitted electronically as follows:

Finance.Reports@education.ky.gov

with the “DISTRICT NAME AUDIT EXTENSION REQUEST”
in the subject line (SUBJECT: DISTRICT NAME AUDIT EXTENSION REQUEST)
Carbon copy School District Superintendent and Finance Officer

APPENDIX II – Submission Instructions Due to KDE on or before May 28, 2024

ELECTRONIC COPIES:

The **Audit Acceptance Statement web form**, which includes the justification section for using the same auditor/audit firm for five consecutive years, must be completed and submitted electronically through KDE SharePoint at: https://www.education.ky.gov/districts/FinRept/Pages/District-Financial-Audit-Contracts.aspx

The Audit Acceptance Statement electronic web form submission instructions are located on this same website.

SIGNED PAPER COPIES:

Send one original **audit contract** signed in blue ink, latest peer review report and, if applicable, any letter of response and KyCPA Peer Review Committee letter to KDE at the following address:

Division of District Support Kentucky Department of Education 300 Sower Blvd, 4th Floor Frankfort, KY 40601
Due to KDE on or before November 15, 2024.

ELECTRONIC COPIES:

The **Audited AFR and Balance Sheet** that are in agreement with the FY2023-2024 audit report must be submitted through the KDE SEEK District Data Submission program at SEEK. The MUNIS Annual Financial Report Guide STW GL 2 instructions for creating and submitting the Annual Financial Report and Balance Sheet electronically to KDE and the Audited AFR and Balance Sheet Submission Guide are located on the KDE MUNIS Support and Guides website at MUNIS Support and Guideshttp://education.ky.gov/districts/Pages/MUNIS-Guides.aspx, choose the General Ledger-Year End section.

The **Statement of Certification (SOC)** must be certified and submitted by **selecting the SOC option** during the electronic submission of the FY 2023-2024 Audited AFR and Balance Sheet through the KDE SEEK District Data Submission program at SEEK. One electronic copy of the **audit report** must be submitted to the following e-mail address: Finance.Reports@education.ky.gov with the "DISTRICT NAME AUDIT" in the subject line (SUBJECT: DISTRICT NAME AUDIT).

The audit report shall be submitted in ADOBE ACROBAT (PDF) with the file name "FY2023- 20124 FA District Name.pdf". Example: FY2023-2024 FA Adair Co.pdf. One electronic copy of the management letter must be submitted, either included with the audit report or in a separate PDF file. If submitted separately, it must be submitted to the same address listed above for submission of the audit report with the file name "FY2023-2024 FA District Name Mgt Ltr.pdf." Example: FY2023-2024 FA Adair Co Mgt Ltr.pdf.

The audit report and management letter must be **signed** and saved as a PDF file. Files must be text-based PDF and unlocked for improved accessibility.
Electronic audit documents cannot be password protected.

Single Audits must be submitted electronically to the **Federal Audit Clearinghouse** at Federal Audit Clearinghouse, in accordance with 2 CFR 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.*

The Management Letter Comments Spreadsheet must be submitted to the following email address: Finance.Reports@education.ky.gov with the "District Name Mgmt Letter Comments" in the subject line. All auditor

firms or auditors must comply with the specified
spreadsheet format located on the KDE website at Management Letter Comments Spreadsheet

SIGNED PAPER COPIES:
Send one signed paper copy of the **audit report** to KDE at the following address: Division of District Support Kentucky Department of Education 300 Sower Blvd, 4th Floor Frankfort, KY 40601.

Deliver one signed paper copy of the **audit report** to the **school district**. **Due to KDE within the timeframe designed by KDE**

RESUBMISSION:
If it is determined that the audit report needs to be revised and resubmitted to KDE, either during the audit review process or as a result of 2 CFR 200 Desk Review findings, the auditor will submit one electronic revised and signed copy of the audit report to KDE within the timeframe designated by KDE. No hard copy of the revised audit report is required.
The entire audit report shall be resubmitted to the local board, KDE, and all other parties to whom the original audit report was submitted.

PLEASE NOTE:
These are estimated dates based on the 2022-2023 KDE instructions and maybe subject to change by KDE for the 2023-2024 period. The District and the selected vendor will have to comply with any such KDE changes.