



REQUEST FOR PROPOSAL (RFP)  
AUDIT SERVICES

Date Issued: May 29, 2024

Responses due: JUNE 12, 2024  
by 4 p.m. Central Time

Responses should be forwarded to:

Carlton Brooks, Chief Financial Officer

Normandy Schools Collaborative

3855 Lucas & Hunt Road

St. Louis, MO 63121

(314) 743-0448

[cbrooks@normandysc.org](mailto:cbrooks@normandysc.org)



# NORMANDY SCHOOLS COLLABORATIVE

Michael Triplett, Ph. D.

Superintendent of Schools

May 28, 2024

Carlton Brooks, CPA, Ed.D.

Chief Financial Officer (CFO)

Normandy Schools Collaborative

3855 Lucas and Hunt Road  
St. Louis, MO 63121  
Office: 314.493.0400  
Fax: 314.493.0480  
mtriplett@normandysc.org

The Normandy Schools Collaborative is accepting proposals from licensed certified public accounting firms to audit its financial statements for the fiscal year ending June 30, 2024, with the option of auditing its financial statements for the subsequent two (2) fiscal years. These audits are to be performed in accordance with the provisions included in this request for proposal.

To be considered, please forward five (5) copies of your proposal response by 4:00p.m. on June 12, 2024 to:

Carlton Brooks, Chief Financial Officer  
Cbrooks@normandysc.org  
314-743-0448  
Normandy Schools Collaborative

### Mission

Normandy Schools Collaborative prepares global leaders for college, career, and productive citizenship by empowering a community of confident learners and valuing the unique contributions of every student.

The Normandy Schools Collaborative (NSC) reserves the right to reject any or all proposals submitted. In addition, NSC reserves the right, where it may serve its best interest, to request additional information or clarifications from proposers, or to allow for the correction of errors or omissions. At the sole discretion of NSC, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

### Joint Executive Governing Board Members

**Harlan Hodge**  
President

**William Humphrey**  
Vice-President

**Violet Taylor**  
Secretary/Treasurer

**Theresa Pearson**  
Director

**Dr. Chris Petty**  
Director

**Erica Edwards**  
Director

Submission of the proposal indicates acceptance by the firm of the conditions contained in this request for proposals. All changes of conditions must be clearly and specifically noted in the proposal submitted. It is anticipated the selection of a firm will be completed by June 21, 2024.

NSC will evaluate the proposals on a qualitative basis. This may include a review of the firm's peer review report and related materials, interviews with senior personnel, results of discussions with other clients and the firm's thoroughness in its response to the request for proposal.

A response would be appreciated should you decline to submit a proposal.

Sincerely,

Carlton Brooks, CFO

**NORMANDY SCHOOLS COLLABORATIVE**

3855 Lucas and Hunt Road – St. Louis, Missouri 63121 Telephone: 314-493-0400  
(Fax: 314-493-0480)

Greetings Bid Respondents. We appreciate your interest in working with the Normandy Schools Collaborative (NSC). Please note that NSC will not accept any bids received after the published bid opening time and date indicated below and will not be responsible for any bids mailed or delivered to any address other than noted above. N

**FORMAL BID PROPOSAL**

**BID OPENING SCHEDULE**

BID NUMBER: BUS-002

BID TITLE: Auditing Services

BID OPENING DATE: May 29, 2024

BID CLOSE DATE: June 12, 2024

BID CLOSE TIME: 4:00 pm

INTERVIEWS FOR FINALISTS: June 14 - 18, 2024

FINAL SELECTION: June 19, 2024 (contingent with Board approval)

VENDOR NAME: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

VENDOR TELEPHONE NO.: \_\_\_\_\_ VENDOR FAX NO.: \_\_\_\_\_

VENDOR E-MAIL ADDRESS \_\_\_\_\_

All items contained in this bid packet shall be as specified. For any item(s) proposed that are other than as specified, a complete and detailed description for each item(s) must accompany the bid if the item(s) is to be considered. Please carefully read each section of this bid document.

**I/WE UNDERSTAND AND AGREE THAT NEITHER THE AWARD OF THIS BID TO ME/US BY THE DISTRICT'S BOARD OF DIRECTORS NOR RECEIPT BY ME/US OF A NOTICE OF ACCEPTANCE OF THIS BID SHALL CONSTITUTE THE MAKING OF A CONTRACT BETWEEN NSC AND ME/US, WHICH SHALL BE CONDITIONED UPON THE EXECUTION BY BOTH NSC AND ME/US OF A FORMAL, WRITTEN AGREEMENT.**

**PLEASE SUBMIT THE ORIGINAL BID DOCUMENTS AND FIVE COPIES.**

## Normandy Schools Collaborative

### REQUEST TO ADD VENDOR

(Substitute Form W-9)

To be completed by NSC School/Location: Location Requesting Vendor Addition (Multiple locations within District)

To Be Completed by Vendor: Please complete all sections and return with the submitted proposal.

Will your company accept purchase orders? \_\_\_\_ Yes \_\_\_\_ No

Will your company accept purchasing/credit cards? \_\_\_\_ MC/Visa \_\_\_\_ American Express

**Note: An original NSC purchase order is required for all material purchases. Do not accept any order without an original NSC purchase order.**

Product Line \_\_\_\_\_

PARENT COMPANY NAME: \_\_\_\_\_

D/B/A NAME: \_\_\_\_\_

Order Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Physical Address: \_\_\_\_\_ City: \_\_\_\_\_

\_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Contact Person: \_\_\_\_\_

REMITTANCE ADDRESS:

Vendor Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: (\_\_\_\_) \_\_\_\_\_ Fax (\_\_\_\_) \_\_\_\_\_

Email Address: \_\_\_\_\_

Federal Tax ID/Social Security #: \_\_\_\_\_

Select One Minority Code: \_\_\_\_ Woman & Minority \_\_\_\_ Minority \_\_\_\_ Non-Minority \_\_\_\_ Woman

Select One Type of Entity \_\_\_\_ Individual/Sole Proprietor \_\_\_\_ Corporation \_\_\_\_ Partnership \_\_\_\_ Other

\_\_\_\_\_

\*\*\*\*NSC accepts no responsibility for orders filled without a valid purchase order.

Submitted By: \_\_\_\_\_

Signature Date: \_\_\_\_\_

**FEDERAL WORK AUTHORIZATION PROGRAM (“E-VERIFY”)**

Pursuant to Missouri Revised Statute 285.530, all business entities awarded any contract in excess of five thousand dollars (\$5,000) with a Missouri public school district must, as a condition to the award of any such contract, be enrolled and participate in a federal work authorization program with respect to the employees working in connection with the contracted services being provided, or to be provided, to the Normandy School Collaborative (to the extent allowed by E-Verify). In addition, the business entity must affirm the same through a sworn affidavit and provision of documentation. In addition, the business entity must sign an affidavit that it does not knowingly employ any person who is an unauthorized alien in connection with the services being provided, or to be provided, to the Normandy Schools Collaborative (the District). Accordingly, your company:

- a) agrees to have an authorized person execute the attached “Federal Work Authorization Program Affidavit” attached hereto as Exhibit A and deliver the same to the District prior to or contemporaneously with the execution of its contract with the District;
- b) affirms it is enrolled in the “E-Verify” (formerly known as “Basic Pilot”) work authorization program of the United States, and are participating in E-Verify with respect to your employees working in connection with the services being provided (to the extent allowed by E-Verify), or to be provided, by your company to the District;
- c) affirms that it is not knowingly employing any person who is an unauthorized alien in connection with the services being provided, or to be provided, by your company to the District;
- d) affirms you will notify the District if you cease participation in E-Verify, or if there is any action, claim or complaint made against you alleging any violation of Missouri Revised Statute 285.530, or any regulations issued thereto;
- e) agrees to provide documentation of your participation in E-Verify to the District prior to or contemporaneously with the execution of its contract with the District (or at any time thereafter upon request by the District), by providing to the District an E-Verify screen print-out (or equivalent documentation) confirming your participation in E-Verify;
- f) agrees to comply with any state or federal regulations or rules that may be issued subsequent to this addendum that relate to Missouri Revised Statute 285.530; and
- g) agrees that any failure by your company to abide by the requirements a) through f) above will be considered a material breach of your contract with the District.

By: \_\_\_\_\_  
(signature)

Printed Name and Title: \_\_\_\_\_

For and on behalf of: \_\_\_\_\_  
(company name)

FOR INTERNAL USE ONLY Vendor Number: _____ 1099: ____ Yes ____ No Completed
By: _____ Date: _____

**EXHIBIT A**

**FEDERAL WORK AUTHORIZATION PROGRAM AFFIDAVIT**

I, \_\_\_\_\_, being of legal age and having been duly sworn upon my oath, state the following facts are true:

1. I am more than twenty-one years of age and have first-hand knowledge of the matters set forth herein.
2. I am employed by \_\_\_\_\_ (hereinafter "Company") and have authority to issue this affidavit on its behalf.
3. Company is enrolled in and participating in the United States E-Verify (formerly known as "Basic Pilot") federal work authorization program with respect to the Company's employees working in connection with the services the Company is providing to, or will provide to, the District, to the extent allowed by E-Verify.
4. Company does not knowingly employ any person who is an unauthorized alien in connection with the services the Company is providing to, or will provide to, the District.

FURTHER AFFIANT SAYETH NOT.

By: \_\_\_\_\_  
(individual signature)

For \_\_\_\_\_  
(Company name)

Title: \_\_\_\_\_

Subscribed and sworn to before me on this \_\_\_\_ day of \_\_\_\_\_, 200\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

My commission expires:

**Normandy Schools Collaborative**  
**Request for Proposal for Audit Services**

**I. ABOUT THE NORMANDY SCHOOLS COLLABORATIVE (NSC):**

The Normandy Schools Collaborative is a comprehensive public school system located in North St. Louis County, Missouri that educates approximately 3,000 students at eight separate school sites (1 Early Education Center, 4 elementary schools, 1 middle school, 1 high school and 1 alternative education center). The District employs approximately 400 staff members, composed of approximately 266 certificated personnel, in addition to administrators, and support staff.

The District has a rich history and has provided educational services to its community for over 100 years. The school system is a political subdivision of the state of Missouri and serves 23 respective municipalities. The state of Missouri recommends that its political subdivisions bid out auditing services every three years, and the Normandy Schools Collaborative is commencing this RFP process in response to these guidelines.

**II. RFP Process & Timeline:**

- May 29, 2024 – RFP Issuance Date
- June 12, 2024 – Deadline for receipt of associated bid responses by 4 p.m. Central
- June 13, 2024 – Review of RFP responses & selection of finalists by review committee
- June 14<sup>th</sup> – June 18<sup>th</sup>, 2024 – Finalist Interviews
- June 19, 2024 - Selection of awarded auditing firm (contingent with Board approval)
- July 1, 2024 – Commencement of new Auditing services for the initial 2023-24 fiscal year

# **Normandy Schools Collaborative**

## **Request for Proposal**

### **Audit Services**

#### **Term of Engagement:**

A three (3) year contract with annual renewals is contemplated, subject to satisfactory negotiation of terms and the approval of the Joint Executive Governing Board (JEGB).

#### **Scope of Work:**

The auditor will express an opinion on the fair presentation of its financial statements in conformity with generally accepted accounting principles and shall include the audit requirements as promulgated by the Missouri Department of Elementary and Secondary Education for transportation and attendance records.

The financial and compliance audit will involve all the NSC's funds and accounts. The auditor is required to analyze and apply audit procedures to the supplementary information in order to comply with reporting requirements as prescribed by the Missouri Department of Elementary and Secondary Education.

Additionally, the auditor will provide unlimited consultation during the year.

#### **Auditing Standards:**

To meet the requirements of this request for proposal, the audit shall be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the Government Auditing Standards, issued by the Comptroller General of the United States; Office of Management and Budget (OMB) Circular A-133, Uniform Grant Guidance, and the State Single Audit Guidelines issued by the Missouri Department of Elementary and Secondary Education.

#### **Reports:**

The auditor shall submit to NSC's Joint Executive Governing Board the following reports, with copies of each for transmittal to the Department of Elementary and Secondary Education and other agencies as required:

1. Independent Auditor's Report on financial statements of the governmental activities, each major fund, and the aggregate remaining fund information.
2. Independent Auditor's 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.
3. Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.
4. Current Year Findings and Questioned Costs.
5. Status of Prior Year Findings and Questioned Costs.
6. Data Collection Form for Reporting on Audits of State, Local Governments, and Nonprofit Organizations.
7. Independent Accountants' Report on Compliance with Specified Requirements of Missouri Laws and Regulations.



In the required report(s) on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report the financial statements.

Ten (10) copies of each audit report are required.

**Working Paper Retention and Access to Working Papers:**

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years unless the firm is notified in writing by the Normandy Schools Collaborative of the need to extend the retention period. The auditor will be required to make working papers available upon request to the following parties or their designees:

- Normandy Schools Collaborative
- Missouri Department of Elementary and Secondary Education
- U.S. General Accounting Office (GAO)
- Other parties that may be specifically designated by the federal or state governments or by the Normandy Schools Collaborative

**Timing, Location, and Conduct of Audit Work**

In addition to time requirements established by the Department of Elementary and Secondary Education (DESE), the following conditions shall apply:

1. Prior to July 1st of each year, the District expects to receive a list of schedules to be prepared and other items required for the audit.
2. Pre-closing, interim, tests and procedures shall be conducted at a mutually agreeable time.
3. The onsite audit will be scheduled in advance for the District to have adequate time to prepare statements. The audit will be conducted on district premises. The District will provide space deemed adequate by the auditor to efficiently conduct the audit.
4. Prior to completion of the onsite audit, the auditor will meet with the CFO to certify data for submission of the Annual Secretary of the Board Report.
5. Prior to submission of the completed report, the auditor will be required to review a draft of the proposed report and management letter, if necessary, with the CFO. The management letter will be sent to the Superintendent.
6. The financial audit reports must be submitted to the NSC no later than November 30th of each year.
7. The auditor will present the audit report at a meeting of the School Board as requested.

**Principal Contact:**

The auditors will receive information from the CFO or a designated representative, who will coordinate efforts by NSC to assist the auditor.

**Background Information:**

1. The Normandy Schools Collaborative is a suburban District with a student population of approximately 3,000 and an expenditures budget of \$67 million. NSC's staff is comprised of approximately 400 full- and part-time employees.
2. The District's financial accounting is computerized on the SISFIN software accounting system.

3. The modified cash basis of accounting has been and will be used for all funds and accounts.
4. Budgeted revenues and expenditures are incorporated into the general ledger systems and encumbrances are recorded in the accounting records, as funds are committed.
5. Description of systems, records, and procedures:
  - a. Accounting records are computerized.
  - b. No internal audit staff exists at this time
6. Copies of prior year financial statements and budgets are available. The Business Office personnel consist of the CFO, Director of Federal Programs, Coordinator of Accounting, Coordinator of Payroll, Accounting Specialist, and Business Office Specialist (Accounts Payable).

## **PROPOSAL REQUIREMENTS**

To facilitate a comparison, proposals should be organized in the manner outlined below.

- A. Title Page: Show the name of your firm, local address, telephone number, name of the contract person and the date.
- B. Table of Contents: Include a clear identification of the materials by section and page number.
- C. Letter of Transmittal (Please limit to no more than two pages.)
  - a. Briefly state your firm's understanding of the work to be done and make a positive commitment to perform the work within the time period. Also provide an estimate of staff hours that will be needed to complete the audit.
  - b. Give the names of the persons who will be authorized to make representations for your firm, their titles, addresses and telephone numbers.
  - c. Provide information about the technical experience of the firm and the number of school audits performed annually. Provide contact information for references from school district clients.
  - d. Provide information about the experience and professional activities of the audit team.
  - e. Provide information about the size and structure of the firm.
- D. Profile of the Firm
  - a. State whether your firm is local, national or international.
  - b. State whether your firm has a current permit to practice issued by the Missouri State Board of Accountancy.
  - c. Give the location of the office from which the work is to be done and the number of professional staff employed at that office.
  - d. Describe the range of activities performed by the local office in the governmental areas.
  - e. Briefly describe your firm's quality control policies and procedures.
  - f. Provide a copy of your firm's most recent peer review report and any comments letters received.
- E. Summary of the Firm's Qualifications
  - a. Identify the staff that will work on the audit, including staff from other than your local office. Resumes, including experience in auditing Missouri Public School Districts should be included. Describe recent local office auditing experience similar to the type of audit requested. Give the name and telephone numbers of at least five client officials (including school district references) responsible for those audits listed.
- F. Compensation- (Separate Email)
  - a. Proposals that are submitted in response to this letter should include a "not-to-exceed" fee of what the firm would charge to perform the District audit. This fee should include ALL costs associated with report reproduction and out-of-pocket expenses. Please submit this section of the proposal in a separate email to [cbrooks@normandysc.org](mailto:cbrooks@normandysc.org).

G. G. Additional Data

- a. Give any additional information considered essential to this proposal.

If you desire any additional information or clarification before preparing your proposal, please contact Carlton Brooks, CFO, at 314-743-0448 or cbrooks@normandysc.org. Please understand that NSC reserves the right to reject any and all proposals submitted and to request additional information. Furthermore, the professional accounting services purchased will be from the firm, which in the opinion of the District, is the best qualified.

### **EVALUATION OF PROPOSALS**

Proposals will be evaluated using the following criteria:

- 1) Prior auditing experience
  - a) Auditing Missouri public school districts
  - b) Auditing local governments
  - c) Auditing entities of similar nature and size
  - d) Reputation among other public institutions for doing comprehensive work. References will be requested.
  - e) Timeliness of report delivery according to references provided.
- 2) Organization, size and structure of firm- Firm must be large enough to meet school district deadline requirements.
- 3) Qualifications of staff to be assigned to audit
  - a) Qualifications and audit team make-up
  - b) Overall supervision to be exercised over audit team by firm's management
- 4) Firm's understanding of work
  - a) Audit coverage
  - b) Realistic time estimates of each program section
  - c) Commitment to perform work and deliver reports within the stated time period.
- 5) Cost of the audit.

**ANTICIPATED SCHEDULE FOR SELECTION AND AWARD OF HOMLESS TRANSPORTATION SERVICES CONTRACT**

<b>Description</b>	<b>Due Date(s)</b>
Request for Proposal (RFP) Issuance	May 29, 2024
Responses to Questions	May 29 through June 12, 2024
RFP Deadline – Bid Proposals Received	June 12, 2024 by 4 p.m. Central Time
Evaluation of Responses Period (By Committee)	June 13, 2024
Selection of Finalists	June 13, 2024
Interviews with Finalists	June 14 - 18, 2024
Selection and Award of Services	June 19, 2024
Recommendation to the JEGB Board for Approval	June 21, 2024 (tentative)
Implementation	During the 2024-25 fiscal year (Beginning July 1, 2024 forward)

Note: This is the Normandy Schools Collaborative’s (NSC) desired project schedule. NSC reserves the right to modify this schedule as needed.

Please feel free to contact the District’s CFO, Carlton Brooks, at (314) 743-0448 or by email at [cbrooks@normandysc.org](mailto:cbrooks@normandysc.org) should you have related questions. Again, we appreciate your interest in serving the Normandy Schools Collaborative.

