REQUEST FOR PROPOSALS
AUDITING SERVICES
OROVILLE UNION HIGH SCHOOL DISTRICT
2025-26 ANNUAL AUDIT

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REQUEST FOR PROPOSALS
AUDITING SERVICES
OROVILLE UNION HIGH SCHOOL DISTRICT
2025-26 ANNUAL AUDIT

Notice is hereby given that the Oroville Union High School District, hereinafter referred to as the District, pursuant to Education Code Section 41020, t seq. invites proposals for furnishing audit services for the 2025-26, 2026-27, and 2027-28 annual financial audits as specified in the Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, issued by the California Education Audit Appeals Panel. The audit must be performed in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Controller General of the United States. In addition, the audit shall be conducted in accordance with the compliance requirements described in the OMB Compliance Supplement for each of the District's major federal programs. The District is requesting proposals for both a single year and a three-year audit agreement.

Proposals must be received by the Oroville Union High School District by **3 P.M., Friday, February 27, 2026,** and shall be in a sealed envelope clearly marked "Audit Proposal" addressed to the Oroville Union High School District, 2211 Washington Ave. Oroville, Ca 95966, attention: Dale Carey, Assistant Superintendent/CBO.

The District reserves the right to reject any or all proposals or to waive any irregularities therein. No proposal may be withdrawn for a period of sixty (60) days after the date set for the opening of bids.

_____
Dale Carey, CGFM
Assistant Superintendent/CBO

REQUEST FOR PROPOSALS
AUDITING SERVICES
OROVILLE UNION HIGH SCHOOL DISTRICT
2025-26 ANNUAL AUDIT

A. Auditor Selection Time Line

	TASK	RESPONSIBILITY	DATE
1.	Complete RFP Specifications	Administration	01/26/26
2.	Send RFP's to Auditors	Administration	01/30/26
3.	Submit Audit Proposals	Auditors	02/27/26
4.	Recommendation to Board	Admin/Board of Trustees	03/18/26
6.	Submit Draft Audit	Auditor	12/03/26
7.	Submit Final Audit to county and State	Auditor	12/14/26
8.	Present Final Audit to Board	Auditor	01/13/27

B. Proposal Guidelines

1. Request For Proposal

The Oroville Union High School District requests sealed proposals for the performance of 1) a single year fiscal audit for the year ending June 30, 2026 and 2) a fiscal audit for the three years ending June 30, 2026, June 30, 2027, and June 30, 2028.

This Request for Proposal (RFP), the evaluation of responses, and the award of any resultant contract shall be made in conformance with current competitive selection procedures as they relate to the procurement of professional services by the District. A proposal shall be an irrevocable offer for sixty (60) days following the scheduled date for contract award, until accepted or rejected.

2. Scope of Audit

Education Code §41020 requires that school districts shall provide for an audit of the books and accounts of the District and the audit shall include all funds of the District, including student body, cafeteria funds, adult funds and any other funds under the control or jurisdiction of the District.

The audit shall be made in accordance with generally accepted auditing standards and shall include, to the extent applicable, the audit procedures required by the California Education Audit Appeals Panel's Publication, "Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting", and such other publications on school district audit procedures of said Panel as have been or shall be issued during the period of this contract. The scope of the audit shall not be limited to that provided in the aforementioned publications in the event that in the opinion of the party of the second part particular circumstances warrant extension thereof.

The audit shall include all funds of the district including, but not limited to General Fund, Adult Fund, Cafeteria Fund, Bond Interest and Redemption Fund, Capital Facilities Fund, Scholarship Fund, Student Body Accounts, and Long-Term Debt Accounts. A copy of the contemplated agreement setting forth the elements of the audit is included with this request for your information (Section G).

The audit will include, as a minimum:

- Financial audit of all funds of the district
- Audit of attendance procedures

Proposal Guidelines – continued

- A statement that the audit was conducted pursuant to standards and procedures developed in accordance with Title 2 U.S. code of Regulations Part 200. Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards
- A summary of audit exceptions and management improvement recommendations
- An exit interview during which preliminary findings and proposed adjustments to the financial statements will be discussed
- If the audit opinion is to be other than unqualified, the reasons will be fully discussed with the District in advance
- Presentation of audit findings to the Board of Trustees

3. Proposal Due Date

Sealed proposals shall be submitted to Oroville Union High School District, Attention: Dale Carey on or before 3:00 p.m., February 27, 2026, at the District Office, 2211 Washington Ave. Oroville, California 95966. The Board of Trustees intends to select an audit firm at its regular meeting on March 18, 2026.

4. Rejection of Proposals

The Board of Trustees reserves the right to reject any and all proposals, or any or all items of any proposal, or waive any irregularities of any proposal.

5. Award of Contract

No contract awarded under the proposal shall be assigned except with approval of the Board of Trustees. Any attempted assignment in violation of this provision shall be voidable at the option of the Board.

6. Mandatory Documents

This RFP requires the mandatory completion of the following enclosed documents:

a. PROPOSAL FORM (Pages 6-7)
b. STATEMENT OF QUALIFICATIONS (Pages 8-10)

Please submit two (2) complete copies of the completed forms above and any additional informational documentation you desire to include. All forms must be typewritten or clearly printed in ink.

Proposal Guidelines - continued

7. Statement of Qualifications

Accounting firms submitting proposals may furnish other information in addition to the required "Statement of Qualifications" form attached to this proposal. The Board of Trustees is interested in securing the services of an auditing firm that has demonstrated high level auditing experience in California school districts, in order to provide a comprehensive and detailed audit of the District's accounts and records. Selection will be made based on an evaluation of the entire information supplied in the Statement of Qualifications, and not solely on the basis of lowest price.

8. Other General Requirements

OTHER GENERAL REQUIREMENTS (Section F) are included in the RFP and should be reviewed for compliance by the bidders. The bidder's proposal shall indicate affirmative compliance with the General Requirements or shall indicate where compliance is not possible.

9. Early Termination of Agreement

Either party may cancel the agreement at any point with sixty days prior notice. All fees owed as of date of cancellation will be due and payable within the sixty day period.

10. General Information About Oroville Union High School District

The Oroville Union High School District is located in Butte County between Chico and Marysville. The enrollment is 2,188 students with two comprehensive high schools, one continuation school, one community day school, and one adult education school.

The District's 2025-26 budget includes the following expenditure amounts:

1.	General Fund	$49,678,845
2.	Adult Education Fund	$1,954,088
3.	Cafeteria Fund	$1,530,151
4.	Capital Facilities Fund	$ 346,974
5.	Bond, Interest & Redemption Funds	$1,974,007
6.	Scholarship Fund	$ 64,700

C. SELECTION CRITERIA

The criteria to be used in selecting the auditor will be as follows:

1. Only Certified Public Accountant firms will be eligible for consideration. The firm must be able to demonstrate that it has operated as a business entity for a minimum of five years and must employ a professional (accountant) staff of no fewer than three.

2. The principal officers of the firm and the audit manager for this audit must be members of the California Society of Certified Public Accountants and the American Institute of Certified Public Accountants. It is also desirable that the firm (or firm staff member) be involved with the AICPA peer review program and/or be a member of the Government Financial Officer Association (GFOA) and on the GFOA list to receive regular notices.

3. The firm to be retained and staff assigned must have substantial experience performing public school audits and must be able to demonstrate strong knowledge of California school finance. It is desirable that the audit manager has experience within the last four years of auditing school districts. Such experience should be addressed within the proposal.

4. The firm must have a record of completing audits on time, proceeding through the audit work plan in an organized and efficient manner, and working with district staff in a reasonably harmonious relationship.

5. The final evaluation process will include obtaining references from current and former school district audit clients as a means of verifying that the firm meets these qualifications.

D. PROPOSAL FORM

Submitted herewith is our proposal to perform the annual audit for the Board of Trustees of Oroville Union High School District for 1) the school year ending June 30, 2026, and 2) for the three years ending June 30, 2026, 2027, and 2028.

We propose to conduct the audit and submit the audit report in compliance with the instructions prepared by the California Education Audit Appeals Panel, in their publication, "Guide for Annual Audits of the K-12 Local Education Agencies and State Compliance Reporting."

Deadline for Submitting Proposal

Proposal must be received by the District Office in a sealed envelope before 3 p.m., Friday, February 27, 2026.

Two (2) copies of your bid/proposal must be included in the envelope

Fees

It should be noted that the State requires the District to withhold 10% of the audit fees. The 10% will be released after the District receives a letter from the State directing the District to do so.

Financial Consideration

The hourly rates on which the auditing services proposed are based and upon which any early termination billings would be based are as follows:

Partner $_____ Junior Accountant $_____ Clerical $_____

Audit Manager $_____ Senior Accountant $_____

The proposal/bid should contain a maximum fee to be charged for the audit, including out-of-pocket expenses. The proposal should include a maximum fee for a one-year and three-year engagement as illustrated below:

BASIC AUDIT	FISCAL YEAR 2025-26	FISCAL YEAR 2026-27	FISCAL YEAR 2027-2028
ONE-YEAR ENGAGEMENT		N/A	N/A
THREE-YEAR ENGAGEMENT			

Award and Length of Audit Contract

The Board of Trustees shall not be bound to accept the lowest-quote maximum fee. The Board will award a one-year or a three-year contract and consider an additional engagement upon the successful completion of the original agreement.

Signature below indicates acceptance/compliance with all general requirements and other terms outlined in this Request for Proposal. Exceptions (if any)_____

_____

_____

The representations made herein are made under penalty of perjury.

ATTESTED ON THIS THE_____DAY OF _____2018, STATE OF CALIFORNIA

_____ _____
Signature of Authorized Bidder Name of Firm

_____ _____
Title of Bidder Address

_____ _____
Area Code - Telephone Number City State Zip

_____
Area Code - Fax Number

E. STATEMENT OF QUALIFICATIONS

1. Name of Firm: _____

2. Address: _____

_____

3. Telephone No.: _____

FAX No.: _____

E-Mail _____

4. Information on the size and organizational structure of the firm:

_____

_____

_____

_____

5. Name of Partner who will have primary responsibility for the audit:

_____

6. Names of Personnel, with their classifications, who will be assigned to the audit:

Name	Classification
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Statement of Qualifications-continued

7. Indicate the experience of the firm's staff members who will be assigned to this audit in the areas of California and other school district audits or governmental agency audits; or attach a resume for all employees who will be assigned to this audit.

8. List the California school district audits the firm has performed or is under contract to perform (indicate those audits performed by the local office and fiscal year(s) audited). Please include a contact name and telephone number for each reference.

9. List other governmental agency audits performed by the firm or now under contract to perform (indicate those audits performed by the local office and fiscal year(s) audited).

Statement of Qualifications-continued

10. Include a copy of the most recent peer review team's independent report.

11. Additional comments regarding the firm's qualifications.

NOTE: If attachments are required, clearly identify the Statement of Qualifications by referencing the page number and the line item number at the top of each page (e.g., Reference: Page 8, Item E, Line 7)

_____
Name of Accounting Firm

By:_____

Title:_____

Date:_____

F. General Requirements

EQUAL OPPORTUNITY

The bidder must be an Equal Opportunity Employer, and shall be in compliance with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable federal and state laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.

NEWS RELEASE

News releases pertaining to the award resulting from this Request for Proposal (RFP) shall not be made without prior written approval of the Assistant Superintenden/CBO.

ERRORS AND OMISSIONS

If a bidder discovers any ambiguity, conflict, discrepancy, omission, or other error in the RFP, the bidder shall immediately notify the District of such error in writing and request clarification or modification of the document. Modifications will be made by addenda. Such clarification shall be given by written notice to all parties who have been furnished an RFP for bidding purposes, without divulging the source of the request for same. Insofar as practicable, the District will give such notices to other interested parties, but the District shall not be responsible therefore.

If a bidder fails to notify the District, prior to the date fixed for submission of bids, of an error in the RFP known to them, or an error that reasonably should have been known to them, they shall bid at their own risk; and if awarded the contract, the bidder shall not be entitled to additional compensation or time by reason of the error or its later correction.

The bidder should carefully examine the entire RFP and addenda thereto, and all related materials and data referenced in the RFP or otherwise available to them, and should become fully aware of the nature and location of the work, the quantities of the work, and the conditions to be encountered in performing the work.

CONTRACTS FOR INFORMATION

Bidders may contact Dale Carey, Assistant Superintendent/CBO at (530) 538-2300, to arrange visits to the District for purposes of familiarization and evaluation of the current processes or to obtain any additional information needed. Visits shall be made by appointment only during normal business hours. Visits will be permitted to the extent that they do not unduly interfere with the conduct of business.

General Requirements - continued

Oral communications by departmental officers and employees concerning the RFP shall not be binding on the District and shall in no way excuse the bidder of his obligations as set forth in this RFP.

BIDDER AGREEMENT

In compliance with this request for proposals, the bidder will propose and agree to furnish all labor, materials, transportation, and services for the work described in the RFP specifications and for the items listed herein.

A bid is subject to acceptance at any time within sixty (60) days after opening of same, unless otherwise stipulated. Bids cannot be corrected, altered, signed or withdrawn after public opening.

BID SIGNEE

If the bidder is an individual or an individual doing business under a firm name, the bid must, in addition to the firm name, be signed by the individual. If the bidder is a partnership, the bid should be signed with the partnership name by one of the partners. If a corporation, with the name of the corporation by an officer authorized to execute a bid on behalf of the corporation.

BIDDER'S UNDERSTANDING

It is understood and agreed that the bidder has been, by careful examination, satisfied as to the nature and location of the work, the character, quality and quantity of the materials to be encountered, the character of equipment and facilities needed preliminary to and during the prosecution of the work, and general and local conditions, and all other matters which can in any way affect the work under this contract. No verbal agreement or conversation with any officer, agent or employee of the District, either before or after the execution of this contract, shall affect or modify any of the terms or obligations herein contained.

INTENT OF PLANS AND SPECIFICATIONS

All work that may be called for in the specifications shall be executed and furnished by the successful bidder, and should any work or materials be required which is not denoted in the specifications or plans, either directly or indirectly but which is nevertheless necessary for the execution of the contract, the bidder is to understand the same to be implied and required, and shall perform all such work and furnish any such material as fully as if it were particularly delineated or described.

General Requirements - continued

EXTRA WORK

No bill or claim for extra work or materials shall be allowed or paid unless the doing of such extra work or the furnishing of such extra materials shall have been authorized in writing by the District.

INDEMNITY

The bidder shall indemnify and hold harmless the District from and against all losses and all claims, demands, payments, suits, actions, recoveries and judgments or every nature and description brought or recovered it, by reason of any act or omission, of the said bidder, agents or employees, in the execution of the work or in consequences of any negligence or carelessness in guarding the same.

The District shall have the right to make any changes that may be hereafter determined upon, in the nature or dimensions of the work, either before or after its commencement, and such changes shall in no way affect or void the obligations of this contract. If such changes result in a change to the cost of the work, an equitable adjustment of fees shall be made by the District to cover said cost.

DISPOSITION OF PROPOSALS

All materials submitted in response to this RFP will become the property of the District, and will be returned only at the District's option and at the bidder's expense. The Original Copy shall be retained for official files and will become a public record after the date and time for Final Bid submission as specified. However, confidential financial information submitted in support of the requirement will be returned upon request.