



VISTA UNIFIED SCHOOL DISTRICT

RFP# V2526021RFP

INDEPENDENT AUDIT SERVICES

Proposals Due: Monday, 02/23/26 @ 2:00pm PST

To: [kevinlesko@vistausd.org](mailto:kevinlesko@vistausd.org)

ALL REQUESTS FOR INFORMATION MUST BE IN WRITING

AND EMAILED NO LATER THAN 02/13/26 @ 2:00pm PST

To: [kevinlesko@vistausd.org](mailto:kevinlesko@vistausd.org)

## REQUEST FOR PROPOSALS

### ADVERTISEMENT

#### NOTICE TO PROPSERS

Notice is hereby given that Vista Unified School District, State of California, hereby calls for proposals for RFP# V2526021RFP, Audit Services to be delivered to the Vista Unified School District Purchasing Director via email – kevinlesko@vistausd.org until February 23, 2026 at 2:00 p.m.

Proposals shall be presented in accordance with the specifications for the same, proposal specifications will be available at the District's website at <https://www.vistausd.org/departments/businessservices/fiscal-services/purchasing> on February 05, 2026.

Inquiries regarding this RFP should be directed to the Purchasing Director via email at kevinlesko@vistausd.org. Reference RFP# V2526021RFP on all inquiries.

The Board of Trustees reserves the right to reject any and all proposals and any and all items of such proposals. This RFP shall also be subject to any and all applicable laws, regulations and standards.

Publication: Daily Journal – 02/05/26; 02/12/26

## REQUEST FOR PROPOSALS AND QUALIFICATIONS FOR SUPPLYING INDEPENDENT AUDIT SERVICES (IAS) V2526021RFP

The Vista Unified School District is soliciting proposals from qualified audit firms to provide annual audits pursuant to Education Code 41020. All auditing firms will comply with requirements established by the California State Controller's Office and *Government Auditing Standards, issued by the Comptroller General of the United States*. Your responses should adhere to the following format and order for ease of analysis.

**1. Executive Summary**

Give a summary in layman's language that briefly outlines your proposal to supply IAS for all of the District's financial records.

**2. Scope of Services**

Include the following:

1. All District operations including:
  - Associated Student Body Operations
  - Food Services Program
  - Transportation Services
  - Adult Education
  - Fixed Assets Inventory
  - Warehouse Inventory
  - Food Service Inventory
  - State School Facilities Programs

- Building Corporation
  - General Obligation Bonds
  - All other services as required by K-12 Audit Guide issued by the State Controller's Office
2. Compliance with the following:
    - Generally Accepted Accounting Principles (GAAP),
    - Governmental Auditing Standards (GASB),
    - State Controller Audit of Local Agencies,
    - U.S. Office of Management and Budget Circular A-133,
  3. Completion of Government-Wide Annual Audit Report and Presentation to the Vista Unified Board of Trustees
  4. Completion of the Annual Measure LL Building Fund audit

**3. Specific Pricing Options**

The District is requesting specific proposals for contracts for:

- Three years with two annual extension provisions. {2025-26; 2026-27; 2027-28}

**4. Qualifications and References**

Please include a profile of your company to include as much of the following as you can:

- Number of existing and past customers with contact names and phone numbers
- Copy of most recent peer review report
- Firm License, affiliations and associations
- Description of continuing education training given over the past 2 years to all audit team members who are listed in the proposal
- A statement regarding your independence
- A statement regarding the status of any disciplinary actions against the firm
- Background of your firm
- Size of firm and location of offices
- An overview of your audit approach
- Contractual fee including hourly rates for each staffing level assigned

- Whether your normal hourly rate has been discounted
- Whether you will subcontract out and if so, the qualifications of the intended subcontractor(s)
- A statement of being properly insured against fraud, errors and omissions
- Your proposed audit timeline

**5. Evaluation Criteria**

The District reserves the right to use its discretion in the selection of a public accounting firm (PAF) and in the administration of this RFP/Q and, as such, the District's decision shall be final. VUSD will determine which response(s) afford(s) the best overall value with emphasis on cost effective service. In any case, the PAF is expected to be highly qualified and to provide reliable, thorough and consistent services.

Additional information and oral presentations may be required.

Respondents may submit additional supporting documentation but, in any case, shall respond to the RFP/Q in the order and format referenced above as closely as possible.

**6. Attachments**

Respondents shall complete the attachments:

**A** – Respondent's Information

**B** – Non-Disclosure Agreement

**7. Contract Format**

- A sample contract form is attached to this RFP/Q

**8. All responses will be submitted no later than February 23, 2026 @ 2:00 pm to the following:**

Mr. Kevin Lesko  
 Purchasing Director  
[kevinlesko@vistausd.org](mailto:kevinlesko@vistausd.org)

## Attachment A – Respondent’s Information

Statements shall be complete and accurate and in the form requested. Omission, inaccuracy or misstatement may be cause for the rejection of a proposal.

\_\_\_\_\_  
Legal Name of Firm

\_\_\_\_\_  
Date Established under Current Name

\_\_\_\_\_  
Street Address

\_\_\_\_\_  
Firm’s Telephone Number

\_\_\_\_\_  
State/Zip

\_\_\_\_\_  
Firm’s Fax Number

\_\_\_\_\_  
Type of Organization  
(Corporation, Sole Proprietorship, Partnership, etc.)

\_\_\_\_\_  
Firm’s World Wide Web Address

\_\_\_\_\_  
Parent Company (if any)

Yes \_\_\_\_\_ (date)  No  
Registered to do business in California

\_\_\_\_\_  
Business License (Documented)

\_\_\_\_\_  
Taxpayer ID Number (Federal)

\_\_\_\_\_  
Name of Principal Contact

\_\_\_\_\_  
Title of Principal Contact

\_\_\_\_\_  
Direct Phone Number of Contact

\_\_\_\_\_  
Principal Contact E-mail Address

\_\_\_\_\_  
Address for Correspondence

\_\_\_\_\_  
State/Zip for Correspondence

List any subcontractors proposed, their phone numbers, and areas of responsibility:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

### **Respondent's Information Form (cont.)**

Has the organization been the subject of litigation for the failure to meet contracted obligations within the last 3 years?  Yes  No

(If yes, give details in an attached statement)

Has the organization filed for bankruptcy, or is it currently in default of business loans? (If yes, give details in an attached statement)  Yes  No

Is the organization currently engaged in merger or acquisition negotiations, or does it anticipate entering into merger or acquisition negotiations within the time period of this RFP/Q? (If yes, give details in attached statement)  Yes  No

The undersigned hereby declares under penalty of perjury that all statements, answers and representations made in this questionnaire are true and accurate, and including all supplementary statements hereto attached. In the case of a corporate proposer, the signature of one duly authorized representative is sufficient.

\_\_\_\_\_  
Signature/Date

\_\_\_\_\_  
Signature/Date

\_\_\_\_\_  
Proposer's Typed Name and Title

\_\_\_\_\_  
Proposer's Typed Name and Title

## Attachment B – Non-Disclosure/Non-Collusion Agreement

\_\_\_\_\_, a Public Accounting Firm (PAF) agrees to the following conditions with regards to proprietary information provided by the Vista Unified School District (the District), its current provider or designees.

### AGREEMENT

The above listed PAF agrees that any information about information provided to the PAF by the District for the purposes of responding to this RFP/Q for Independent Audit Services will not be disclosed to any other party or parties for any purposes other than that necessary to confidentially analyze this RFP/Q. It is also agreed that the information provided will be returned to the District, destroyed by the parties or used as agreed by the successful applicant.

\_\_\_\_\_Agrees to the above Non-Disclosure/Non-Collusion requirements on this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
(Company Name)

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

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

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

Phone: \_\_\_\_\_

**CONTRACT FOR ANNUAL AUDIT OF K-12 SCHOOL DISTRICTS**  
**VISTA UNIFIED SCHOOL DISTRICT**  
**Contract #V2526021RFP**  
**SAMPLE**

This agreement ("Agreement") is entered into on **{date}**, between the **Vista Unified School District**, of San Diego County, California, hereinafter referred to as the "District," and **{vendor name}** an auditing firm licensed to practice in the State of California, hereinafter called the "Auditor." District and/or Auditor may be referred to individually herein as a "Party," or collectively as the "Parties."

WHEREAS, the District is a California public school district duly organized and validly existing under the law of the State of California.

WHEREAS, Auditor is a professional services firm duly organized under the laws of the State of California. Auditor represents it has the background, knowledge, licensing, experience and expertise necessary to provide the services set forth in this Agreement.

WHEREAS, the District and Auditor desire to enter into an agreement for the Auditor to provide the District with professional services consisting of auditing service further described as follows:

Article 1. EMPLOYMENT OF AUDITING FIRM: The District, pursuant to Chapter 3 (commencing with Section 14500), Part 9, Division 1, Title 1, and Article 2 (commencing with Section 41020), Chapter 1, Part 24, Division 3, Title 2 of the Education Code of the State of California, hereby employs the Auditing Firm to perform the necessary professional services, including but not limited to, those hereinafter set forth in connection with an audit of all funds and of the books and accounts of the District and as outlined in **V2526021RFP**.

Article 2. SCOPE OF AUDIT: The audit shall include all funds of the District including the student body and cafeteria funds and accounts, and any other funds under the control or jurisdiction of the District as outlined in **V2526021RFP**.

2025-26 school year, to wit, the period commencing July 1, 2025 and ending June 30, 2026. The term of the contract will cover the fiscal periods from July 1, 2025 through June 30, 2026, July 1, 2026 through June 30, 2027; and July 1, 2027 through June 30, 2028. The two annual extensions will be for the fiscal period of July 1-June 30 of the appropriate year.

Article 4. VERIFICATION OF PRIOR YEAR'S FUNDS BALANCES: The audit shall include a verification of fund balances at the beginning of the audit period, provided there has been a responsible audit for the year prior to commencement of the audit period, from which such verification can be made; otherwise such verification may be excluded at the discretion of the District.

Article 5. AUDIT PROCEDURES: The audit shall be performed in accordance with generally accepted accounting principles (GAAP), Governmental Auditing Standards (GASB), and the U.S. Office of Management and Budget Circular A-133 for financial and compliance audits, and shall include, to the extent applicable, the audit procedures recommended by the Department of

Finance, State of California, as detailed in the Department's most recent publication entitled Standards and Procedures for Audits of California Local Educational Agencies (Audit Guide). The Auditing Firm shall provide the State Controller access to audit working papers to permit the Controller to complete a review upon request pursuant to Educational Code Section 14504.

Article 6. FORM AND CONTENTS OF REPORT: The form and contents of the audit report shall be in conformity, to the extent practicable, with such form and content as may be prescribed by the State Controller under Section 41020 of the Education Code.

Article 7. EXTRA WORK AND SERVICES: In the event that circumstances disclosed by the audit indicate that more detailed verification is required in addition to that which would be sufficient under ordinary circumstances, the Auditing Firm shall at once notify the District in writing of the fact, together with a written estimate of the additional work and services required and the estimated cost thereof. In the event the District authorizes and approves the performance of such extra work and services, it shall so notify the Auditing Firm in writing. No claims of the Auditing Firm for extra work or services shall be allowed or paid without such written consent and approval of the District first having been so obtained before such extra work and services are entered upon or undertaken.

Article 8. COMMENCEMENT OF WORK: Work by the Auditing Firm under this contract shall commence **April 1, 2026**, or as soon thereafter as the District may deem practicable and feasible.

Article 9. COMPLETION AND DELIVERY OF REPORT: The Audit report shall be completed and delivered to the District not later than December 15, 2026 (or appropriate ending year). The Auditing Firm will furnish the school district copies of the audit in sufficient number for distribution to each member of the governing board plus five (5) copies for the District's chief administrative officer and shall mail one copy to each of the following: County Superintendent of Schools, State Department of Education, State Department of Finance, County Clerk, and County Auditor and Controller.

Article 10. THE AUDITING FIRM'S FEES: The District agrees to pay and the Auditing Firm agrees to accept for performance of all services rendered herein, exclusive of extra work and services, a fee in the sum of, not to exceed, \$\_\_\_\_\_ for 2025-26; \$\_\_\_\_\_ for 2026-27; and \$\_\_\_\_\_ for 2027-28. It is understood and agreed that said fee is a maximum fee and is subject to corresponding reduction in the event that the actual cost of making the audit proves to be less than is now estimated at the time of entering into this contract. The cost estimates, which include a reasonable profit and constitute the basis upon which the maximum fee has been determined, are hereby fixed and set forth as follows:

<u>Classification</u>	<u>Per Diem Rate</u>	<u>Estimated # of Days</u>	<u>Amount</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

## Total Maximum Amount

Extra work and services duly ordered and approved as herein above provided and duly performed shall be computed and paid for at the hourly rate set forth above.

Article 11. PAYMENT: Payment of ninety percent of the fee, including extra work and services, shall be made upon delivery of the completed report. Payment of the audit fee shall be made upon delivery of the completed audit report to the District. The Auditing Firm shall furnish the District on demand an itemized statement of the audit costs. The final ten percent of the value of work done under this contract shall be made after certification by the State Controller that the audit report conforms to the reporting provisions of the Audit Guide. Provision is hereby made to withhold fifty percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report by the same firm or individual failed to be certified as conforming to reporting requirements of the State Controller's Audit Guide.

Article 12. TERMINATION: The District hereby reserves the right to terminate this contract at any time. In the event of such termination the Auditing Firm shall be paid the reasonable value of all services rendered up to the date of such termination as may be determined by the District, and the Auditing Firm hereby expressly waives any and all claims for damages or compensation arising under this contract, except as set forth herein, in the event of such termination. Additionally, this contract shall become null and void if the audit firm or individual is declared ineligible to perform LEA audits pursuant to Education Code Section 41020.5.

Article 13. ASSOCIATES: The Auditing Firm shall have the option, with the written consent of the District, to associate with them and at their expense accountants or other qualified persons to render services in connection with the work, and to delegate to them such duties as they may delegate without relieving themselves from administrative or other responsibility under this contract.

Article 14. SUCCESSORS AND ASSIGNS: All terms, conditions, and provisions hereof shall inure to and shall bind the parties hereto, their, and each of their respective heirs, executors, administrators, successors, and assigns.

Except as provided above, the Auditing Firm shall not sublet, assign, or transfer their interest in this contract without the written consent of the District.

Article 15. INSTRUCTIONS TO PROCEED: The Auditing Firm is not to proceed with performance of any services under this contract without first securing written authorization from the District to do so.

Article 16. Hold Harmless Agreement: The Auditing Firm shall hold harmless and indemnify the District, The Governing Board, its officers, agents, and employees from every claim, demand, or liability which may be made by reason of:

Any injury to person or physical damage to property, including death, sustained by any person, firm or corporation, caused by any negligent or otherwise wrongful error, omission, or tortuous act of the Auditing Firm, its officers, agents or employees, upon or in connection with the services hereunder, whether the injury or damage occurs upon or adjacent to the

premises where services hereunder are performed; provided that, if there is fault as well on the part of the District or its officers, agents or employees, such indemnity will be on a comparative fault basis.

Article 17. Legal Action: The prevailing party in any action in law or equity to enforce or interpret the provisions of this agreement shall be entitled to reasonable attorneys' fees in addition to any other relief to which it may be entitled.

Article 18. Workers' Compensation Insurance: In accordance with the provisions of Section 3700 of the Labor Code of the State of California, Auditing Firm shall sign and file with the District the following certificate:

I am aware of the provisions of Section 3700 of the Labor code which requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provision of that code, and I will comply with such provisions before commencing the performance of the work of this contract.

Article 19. Independent Contractor: While engaged in carrying out and complying with the terms and conditions of this Agreement, the Auditing Firm is an independent contractor and not an officer, agent, or employee of the District and in no event shall be entitled to any benefit to which District employees are entitled.

Article 20. Vista Unified School District's Obligation: The District's obligation is for the Auditing Firm's fees and expenses payable only and solely from funds appropriated for the purpose of this agreement.

Article 21. Non-appropriation of Funds: All funds for payments after June 30 of the current fiscal year are subject to appropriations for this purpose in the Final Adopted Budget. Payments during subsequent fiscal periods are dependent upon the same action. If sufficient funds for the next succeeding fiscal year's payments are not appropriated, then the affected services shall be terminated as of June 30 of the then current fiscal year, and the District will be relieved of all obligations to the extent that funds are not appropriated. The District shall notify the Auditing Firm in writing of such non-allocations at the earliest possible date.

Article 22. Assignment/Subcontracting: The Auditing Firm shall not assign, transfer, or subcontract by operation of law or otherwise any or all of their rights, burdens, duties, or obligations without prior written consent of the District.

Article 23. Amendment of Contract: This agreement may be amended or altered on terms and conditions mutually agreed upon in writing signed by the parties hereto. Any such amendment or alteration must be in writing signed by duly authorized representatives of both parties.

Article 24. Insurance Requirements: The Contractor shall maintain and shall cause each Subcontractor to maintain Public Liability and Property Damage insurance to protect him and the District from all claims for personal injury, including accidental death, as well as from all claims for property damage arising from the operations under this contract. The minimum amounts of such insurance shall be as hereinafter set forth.

General Liability Comprehensive form- Products/Completed	Bodily injury and Property damage	\$1,000,000
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Operations

Auto Liability Any  
Comprehensive form

Bodily injury and  
Property damage  
Combined

\$1,000,000

Professional Liability  
Insurance

\$500,000

The Auditing Firm shall file with the District certificates of insurance indicating a thirty (30) day cancellation notice and naming the Vista Unified School District as an additional insured.

Article 25. Governing Law/Venue San Diego: In the event of litigation, the contract and related matters shall be governed and construed in accordance with the laws of the State of California. Venue shall be with the appropriate state or federal court located in San Diego County.

Article 26. Compliance with Law: The Auditing Firm shall be subject to and shall comply with all Federal, State, and local laws and regulations applicable to respect to its performance under this contract including but not limited to, licensing, employment, and purchasing practices, and wages, hours and conditions of employment, including nondiscrimination.

Article 27. Notices: All notices and communication will be between the following parties in regards to audit communication including the exit interview:

District: Shawn T. Loescher, Ed.D., Assistant Superintendent,  
Business Services 760.726.2170 x:92302 Email:  
ShawnLoescher@vistausd.org

Ana Machado, Executive Director-Fiscal Services  
760.726.2170 x:92602 Email: anamachado@vistausd.org

Public Accounting Firm:

Name

Phone:

Email:

IN WITNESS WHEREOF, we have hereunto set our hands the day and year first above written.

Firm: \_\_\_\_\_

VISTA UNIFIED  
School District of San Diego County, California

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

By \_\_\_\_\_

Dated: \_\_\_\_\_

Approved by the Governing Board  
on \_\_\_\_\_, 2026