Manheim Central School District
281 White Oak Road
Manheim, PA 17545

REQUEST FOR PROPOSAL
AUDIT SERVICES

Date Due: Monday, March 23, 2026
www.manheimcentral.org

Kelly Martin
CFO
717-664-8522

Manheim Central School District

281 White Oak Road
Manheim, PA 17545

Request for Proposal for Auditing Services

The Manheim Central School District is soliciting proposals from independent certified public accounting firms to provide auditing services to the School District for the school's fiscal years ending June 30, 2026, 2027, and 2028.

Proposals will be received by Kelly Martin, CFO, Manheim Central School District, 281 White Oak Road, Manheim, PA 17545 until **Monday, March 23, at 2:00 pm**. Proposals should clearly indicate "AUDIT PROPOSAL" on the outside of the envelope. Faxed or emailed proposals will not be accepted.

The Request for Proposal for Audit Services specifications are included with this request. Each firm interested in submitting a proposal shall be provided with an opportunity to discuss the Request for Proposal for Audit Services with Kelly Martin, if desired. Questions may also be directed to Mrs. Martin via e-mail at martink@manheimcentral.org.

You are welcome to attend an in-person Question & Answer session at the Lancaster Lebanon Intermediate Unit on Thursday, February 26, 2026, from 2:00 pm to 4:00 pm.

No proposal may be withdrawn before 90 days after the date of the opening of the proposals. Tentative plans call for the Manheim Central School District Board of School Directors to review the proposals and take action to award a contract at its regular meeting on Monday, April 27, 2026.

The Manheim Central School District Board of School Directors reserves the right to reject any or all proposals and to waive, at its discretion, any irregularities, mistakes, omissions, or informalities relative thereto.

Specifications for Proposal

Term of Agreement

The Manheim Central School District (the "District") fiscal year ends on June 30.

The District is requesting proposals to provide auditing services for the District's fiscal years 2025-2026, 2026-2027 and 2027-2028.

Qualifications

Eligible accounting firms shall meet the following specifications:

o Shall have no obligations or interests that conflict with the best interests of the District.
o Shall have successfully complied and be currently in conformity with the membership requirements of the Private Companies Practice Section of the American Institute of Certified Public Accountants quality control program; (or comparable quality control program)
o Shall have professional proficiency to provide the services requested herein.
o Shall have credible experience auditing Pennsylvania school districts.
o Shall be familiar with the Pennsylvania School Systems Manual of Accounting and Related Financial Procedures, the PA Public School Code of 1949, as amended, the Chart of Accounts for PA Local Educational Agencies; and with the Federal and State Single Audit Act regulations and guidelines and recent bulletins and directives related to school finance issued by the Pennsylvania Department of Education (PDE) and the PA Auditor General's Office.
o Shall be knowledgeable of the regulations and accounting statements of the Governmental Accounting Standards Board (GASB). The District shall have its annual financial statements audited prepared in accordance with GASB Statements applicable to State and Local Governments. Therefore, the District's auditing firm will need to provide audit services that assist the District with this compliance. The proposal shall indicate the firm's knowledge and experiences with the above-mentioned GASB Statements audited financial statements with other governmental entities.

Scope of Audit

The District funds to be audited are as follows:

- General Fund
- Capital Reserve Fund
- Capital Projects Fund
- Debt Service Fund
- Internal Service Fund (Healthcare)

- Enterprise Fund (Food Service)
- Trust and Agency Funds:
    - Student Activity Funds
    - Other fund, if applicable
- General Long-Term Debt Accounts
- General Fixed Asset Accounts

The District shall have closed and balanced all accounts and prepared a trial balance for the general fund by an agreed-upon date between the District and the Firm that conforms to the annually agreed-upon time frame established to complete the audit for that year.

The auditor shall observe the adequacy of the District's systems of internal control. Any material weaknesses shall be noted, and appropriate recommendations shall be reviewed with the CFO and the District Superintendent. Recommendations shall be included in a Management Letter to the Board of School Directors.

The audit draft report shall be completed no later than October 15 of each year, with final report completed before October 31. At no additional cost to the District, a final audit report shall be presented by an authorized representative on behalf of the audit firm to the Board of School Directors at their regularly scheduled meeting in November.

The audit will comply with the Single Audit Act in accordance with the Omni Circular and any subsequent announcements, as applicable.

The District shall reserve the right to request copies of any of the working papers prepared in conjunction with the audit engagement at no additional cost to the District. Such work papers should be provided on a timely basis, regardless of the status of any current agreements between the District and the audit firm.

The audit shall include a Single Audit, in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance").

Audit confirmations will be prepared by the auditor in final form and mailing costs will be borne by the auditor.

It is expected that the following be included in the normal course of the audit:

- Pre-audit document checklist. The audit firm will provide the District with a checklist of required documents several weeks before any onsite visit.
- Online file share platform. The District requires a secure and efficient platform for the exchange of sensitive financial data and audit-related documents.

- Analysis of various income and expense accounts (other income, sale of assets, legal expenses)
- Completion of internal control questionnaires and single audit checklists
- Auditors' Report, including a brief presentation to the District's Board of School Directors at a public meeting following the completion of the audit.
- Notes on Financial Statements
- Schedule for Expenditures of Federal Awards
- All other schedules and opinions to be included in the Single Audit Report
- Annual Report on Revenues and Expenditures for all Special Revenue Funds
- Schedule of Major/Non-Major Fund Determination
- Government-wide Financial Statements, presented in a format that mirrors the District's Annual Financial Report that must be submitted to PDE.
- File the Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations
- The proposed amount shall also include the Single Audit Report submission with the Federal Audit Clearinghouse as well as the advertisement and submission to the Lancaster County Court of Common Pleas, Prothonotary's Office

A list of schedules and reports indicating responsibility for preparation is included as Exhibit "A" of this Request for Proposal.

Audit Standards

The examination of the District's records shall be done in accordance with generally accepted auditing standards, as adopted by the AICPA and GASB Statement No. 1, "Codification of Auditing Standards and Procedures", for state and local governments.

Form of Proposal

Proposals shall be presented as follows:

- Brief statement of understanding of the work to be done and a positive commitment to perform the work within the specified time period.
- Presentation of names of the individuals who will be authorized to make representations on behalf of the audit firm, including title, address, and telephone number of each.
- Explanation of the size and structure of your firm.
- Indicate the number of people, individual experience level, and qualifications of the individuals that are expected to conduct the audit for the District. Describe the experience of the senior auditor who will be assigned to the audit and the expected percentage of time that individual will be on-site.
    a. Provide the number of staff that will be assigned to the District's audit, how many of those staff will be onsite during the audit and how many days they will be onsite.
- Provide a reference list of public school district audit clients including the types of services performed and the length of service with each district.
- Indicate the level of the firm's technical experience in preparing school audit reports.

- Describe the firm's approach to performing the audit to include at least the following: (i) type of audit program used, (ii) use of statistical sampling, (iii) organization of the audit team and estimate of total job hours, (iv) management letter, (v) assistance expected from District staff, (vi) online file share platform the firm would utilize, and (vii) timeline for conducting the audit.
- State the fixed fee quote for the audit for the 2025-26, 2026-27, and the 2027-28 school years. The audit proposal may not be withdrawn for a period of ninety (90) days from the date the proposals are opened. A sample quote form is attached to this Request for Proposal for Auditing Services.

Evaluation of Proposal

Proposal will be evaluated based upon the following criteria:

- Auditing experience with Pennsylvania school districts
- Technical experience of the audit firm
- The experience and professional qualifications of the audit team
- Cost of the auditing services
- Other supportive considerations as documented by the firm submitting the proposal

Additional Information

- The District will not be liable for any cost incurred in the preparation of proposals.

- The submission of the proposal shall primarily provide evidence that the firm submitting the proposal has full knowledge of the scope, nature, quantity and quality of work to be performed; the detailed requirements of the specifications; and the conditions under which the work is to be performed.

- The firm submitting the proposal shall furnish the District with such additional information as the District may reasonably require.

- The District will not be liable and will not pay for any costs not included in the proposal. Specifically, it will not be subject to any fees for "extra work".

- The auditing firm will be responsive to the District's requests for miscellaneous payroll tax form processing information and other general accounting and tax matters throughout the year at no additional cost to the District.

- The District reserves the right to conduct interviews of any or all firms submitting proposals prior to selection. The District will not be liable for any costs incurred by the firm in connection with such interview (i.e., travel, reproduction costs, etc.)

- The District reserves the right to conduct pre-contract negotiations with any potential firms that have submitted proposals.

- The District reserves the right to reject any and all proposals. It retains sole discretion to accept the proposal it considers most favorable to its interest, and the right to waive minor irregularities in the proposals. The District further reserves the right to reject all proposals and seek new proposals when such a process is in the best interest of the District.

Request for Proposal for Auditing Services Cover Page

For the Fiscal Years 2025-2026, 2026-2027, and 2027-2028

(Complete and return this form (2 pages) as the Cover Page of your Proposal)

Name of Audit Firm: _____

Address: _____

Contact Person_____

Telephone Number: _____

E-mail Address: _____

FIRST, the undersigned have carefully examined the Request for Proposal for Auditing Services in accordance with the specifications of the proposal and agree to furnish and perform the specified audit services for the Manheim Central School District, within the time limits specified for the amounts indicated below.

SECOND, the undersigned agrees to enter a written contract to furnish such materials and services as requested in the Request for Proposal specifications.

THIRD, the following quotation prices are listed as firm for a period of ninety (90) days after the due date of this Request for Proposal.

FOURTH, the audit firm agrees to maintain a record of their percentage of audit time by Federal Program as a percentage of total audit time, so that the cost of the audit can be allocated to various Federal Programs.

FIFTH, if the audit firm, in addition to the specified audit services, performs services, the audit firm will supply time records and service descriptions to validate any invoiced charges.

SIXTH, no plea of mistake for this proposal shall be made available to the undersigned audit firm.

SEVENTH, the audit firm agrees to do the auditing services for the amounts quoted as follows:

Auditing Services for 2025-2026	$	_____
Auditing Services for 2026-2027	$	_____
Auditing Services for 2027-2028	$	_____

EIGHTH, the audit firm's staffing fee structure, hourly rates and other costs will be as follows:

_____

_____

_____

_____

Signature _____ Date _____

Title or Office _____