WEST FARGO PUBLIC SCHOOL DISTRICT NO. 6

REQUEST FOR PROPOSALS
FINANCIAL AUDIT SERVICES

West Fargo Public School District No. 6, Cass County, North Dakota (the "School District") will receive sealed proposals for **Annual Financial Audit Services** according to the specifications of the School District.

Sealed proposals will be received by **2:00 PM** Central Time, **April 9, 2026** and the publicly opened at the WFPS District Support Center, address below. Proposals shall be addressed as follows:

BUSINESS MANAGER
WEST FARGO PUBLIC SCHOOL DISTRICT NO. 6
2028 2nd Ave NW
WEST FARGO, ND 58078

All proposals must be signed by a legally authorized agent of the proposing firm. MAILING ENVELOPES OR PACKAGES MUST BE PLAINLY MARKED **"RFP FINANCIAL AUDIT SERVICES"** AND MUST BEAR THE NAME OF THE PROPOSER.

The School District reserves the right to accept any or all alternative proposals and award to other than the lowest proposer, to waive any irregularities or informalities or both; to reject any or all proposals; and in general to make the award of the contract in any manner deemed by the School District, in its sole discretion, to be in the best interest of the School District.

Elizabeth Mackowick
Business Manager

WEST FARGO PUBLIC SCHOOL DISTRICT NO. 6

FINANCIAL AUDIT SERVICES
INSTRUCTIONS TO PROPOSERS

This Request for Proposals ("RFP") is issued by the School Board of West Fargo Public School District No. 6, Cass County, North Dakota (the "School Board").

This section is intended to provide interested contractors with sufficient information to enable them to prepare and submit proposals for consideration by the School District.

IMPORTANT DATES

March 18, 2026	Notice of RFP Issued
April 2, 2026 (4:00 PM)	Deadline for Questions from Proposers Submit questions to Elizabeth Mackowick, Business Manager via email to: emackowick@west-fargo.k12.nd.us
April 9, 2026 (2:00 PM)	Proposal Submission Deadline
April 16-21, 2026	Interviews
April 27, 2026	School Board Selects Firm

PROPOSAL SUBMITTALS

Provide **four (4)** copies of your proposal, **one (1)** unbound signed and clearly marked as ORIGINAL, **two (2)** copies of the original proposal and **one (1)** electronic copy (USB Drive) in printable Adobe or Microsoft Word format. Original proposal may be clipped but should not be stapled or bound. Copies may be stapled and bound. The original and copies should be identical, excluding the obvious difference in labeling. Proposals must be signed by an official authorized to bind the Proposer to its provisions.

All proposals must be in a sealed envelope or package, with the Proposers name and "RFP Financial Audit Services" on the front of the envelope or package and submitted to School District at the following address:

Business Manager
West Fargo Public School District No. 6
2028 2nd Ave NW
West Fargo, ND 58078

CHANGES TO THE RFP/ADDENDUM

Should any prospective Proposer be in doubt as to the true meaning of any portion of the Request for Proposal, or should the Proposer find any patent ambiguity, inconsistency, or omission therein, the Proposer shall make a written request (via email) for official interpretation or correction. Such request shall be submitted to the specified person by the date listed above. The individual making the request shall be held responsible for its prompt delivery.

Such interpretation or correction, as well as any additional RFP provisions that the School District may decide to include, will be made as an addendum, which will be distributed to Proposers by e-mail or US Postal mail. Any addendum issued by the School District shall become part of the RFP and shall be considered by each proposer in preparing their proposal. Only written addenda are binding. It is the Proposer's responsibility to be sure they have notified the school district of their intent to respond, and to have obtained all addenda. Receipt of all addenda must be acknowledged on proposal form.

SUBMISSION OF PROPOSALS

Proposals must be submitted in a sealed envelope or package. Outside of mailing envelope or package must be labeled with name of contractor and "RFP Financial Audit Services". Failure to do so may result in a premature opening or failure to open such proposal.

To be considered, sealed proposals must arrive at the location specified and date and time specified. There will be no exceptions to this requirement. Contractors mailing proposals should allow ample time to ensure the timely delivery of their proposals. Proposals received after the closing date and time will not be accepted or considered. Faxed, emailed, or telephone proposals are not acceptable. The School District shall not be held responsible for lost or misdirected proposals.

Proposals must be clearly prepared and legible and must be signed by an Officer of the submitting Proposer on the enclosed form. **ANY CHANGES MADE ON PROPOSAL FORMS MUST BE INITIALED OR YOUR PROPOSAL MAY BE CONSIDERED NON-RESPONSIVE.**

A proposal may be withdrawn by giving written notice to the Business Manager before the stated due date/closing time. After the stated closing time, the proposal may not be withdrawn or canceled for a period of One Hundred and Twenty (120) days from closing time.

Proposers are expected to examine all specifications and instructions. Failure to do so will be at the Proposer's risk.

Failure to include in the proposal all information requested may be cause for rejection of the proposal.

RESPONSIVE PROPOSALS

All pages and the information requested herein shall be furnished completely in compliance with instructions. Accordingly, the School District reserves the right to declare as nonresponsive and reject an incomplete proposal if material information requested is not furnished, or where indirect or incomplete answers or information is not provided.

TAX EXEMPT STATUS

It is understood that the School District is a governmental unit, and as such, is exempt from the payment of all North Dakota State Sales and Federal Excise taxes. Do not include such taxes in the proposal prices. The School District will furnish the successful proposer with tax exemption certificates when requested.

TRANSFER OF CONTRACT/SUBCONTRACTING

The successful Proposer will be prohibited from assigning, transferring, converting or otherwise disposing of the contract agreement to any other person, company or corporation without the expressed written consent of the School District. Any subcontractor, so approved, shall be bound by the terms and conditions of the contract. The contractor shall be fully liable for all acts and omissions of its subcontractor(s) and shall indemnify the School District for such acts or omissions.

NON-DISCRIMINATION

In the hiring of employees for the performance of work under this contract, neither the contractor, subcontractor, nor any person acting in their behalf shall by reason of religion, race, color, national origin, age, sex, height, weight, handicap, ancestry, place of birth, sexual preference or marital status discriminate against any person qualified to perform the work required in the execution of the contract.

ACCEPTANCE OF PROPOSAL CONTENT

Should an engagement ensue, the contents of the proposal of the successful Proposer may become obligations under that engagement. Failure of a contractor to accept these obligations may result in cancellation of the award.

DISCLOSURE

All documents, specifications, and correspondence submitted to the School District become the property of the School District and are subject to disclosure under the provisions of the North Dakota Open Records statutes. This means that any informational material submitted as part of this RFP is available without redaction to any individual or organization upon request.

INDEPENDENT PRICE DETERMINATION

By submission of a proposal, the Proposer certifies, and in case of a joint proposal, each party hereto certifies as to its own organization, that in connection with the proposal:

(a) The prices in the proposal have been arrived at independently without consultation, communication, or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other proposer or with any other Competitor; and

(b) No attempt has been made or will be made by the Proposer to induce any other person or firm to submit or not submit a proposal for the purpose of restricting competition.

Each person signing the proposal certifies that:

(a) They are the people in the Proposer's organization responsible within that organization for the decision as to prices being offered in the proposal and that they have not participated and will not participate in any action contrary to (a) and (b) above; or

(b) They are not the person in the Proposer's organization responsible within that organization for the decision as to prices being offered in the proposal but that they have been authorized in writing to act as agent for the persons responsible for such decisions in verifying that such persons have not participated, and will not participate, in any action contrary to (a) and (b) above, and that as their agent, does hereby so certify; and that they have not participated, and will not participate in any action contrary to (a) and (b) above.

A proposal will not be considered for award if the sense of the statements required in the proposal has been altered so as to delete or modify the above.

SELECTION PROCESS

This document is a Request for Proposals. It differs from an Invitation to Bid in that the School District is seeking a solution as described herein, and not a proposal meeting firm specifications for the lowest price. As such the lowest price will not guarantee an award recommendation. Competitive sealed proposals will be evaluated based on criteria formulated around the most important features of the service, of which qualifications, experience, capacity, marketing and methodology, may be overriding factors, and price may not be determinative in the issuance of a contract or award. The proposal evaluation criteria should be viewed as standards that measure how well a Proposer's approach meets the desired requirements of the School District.

PROPOSAL EVALUATION

All compliant proposals will be evaluated using the criteria below. The School District will thoroughly review all proposals received. The evaluation team will consist of the Business Manager, the Director of Accounting, and District Accountant. Each evaluator will score proposals independently, and scores will be averaged to produce final proposal scores.

Evaluation Criteria	**Points Possible**
Firm Qualifications and Experience	**30**
Personnel Qualifications and Staffing	**20**
Audit Approach and Methodology	**25**
References	**5**
Cost Proposal	**20**
TOTAL POINTS POSSIBLE:	**100**

FINALIST INTERVIEWS

Top scoring firms will be invited for interviews. Beyond being a top scoring firm, the following items are **REQUIRED** to qualify for a finalist interview:

- At least 3 years governmental audit experience
- Documented Uniform Guidance single audit experience
- Valid peer review within past 3 years
- In-charge accountant with governmental audit background

Firms that qualify for finalist interviews will be contacted by email and phone by April 14, 2026. Firms should anticipate the need to schedule an interview and protect time in their schedules during the designated interview dates outlined in the Important Dates section of this RFP.

A contract will be awarded to the most qualified Proposer, based on a combination of the score from their initially submitted proposal and their performance during the finalist interviews.

WEST FARGO PUBLIC SCHOOL DISTRICT NO. 6

FINANCIAL AUDIT SERVICES
SPECIFICATIONS

SCOPE OF SERVICES

The School District has approximately 13,000 students and is the fastest growing school district in the State of North Dakota. It operates three (3) high schools, three (3) middle schools, sixteen (16) elementary schools and is currently in the planning or construction phases for an elementary school, a middle school expansion, and a high school expansion. Additionally, the district has sites for maintenance, transportation, warehouse space, an aquatic facility, a hockey facility, a central kitchen, and a district office. Financial information from previous year's audits can be found on the District's website: https://www.west-fargo.k12.nd.us/departments/accounting/budget-financial-information.

The operating objective of the School District is to engage with a provider to perform an annual independent audit of all financial activities, in accordance with state and federal requirements. The selected provider will prepare an audit report that will be presented to the School Board.

A. Qualifications

The Auditing Firm MUST have previous experience in governmental auditing including school districts and examinations in accordance with OMB Circular A-133. Three years of such experience is preferred. Additional consideration will be given to those firms which demonstrate their in-charge accountants and field staff have school district auditing experience.

B. Audit Examination

1. The audit examination must be performed in accordance with generally accepted auditing standards and include a supplementary schedule of federal assistance in accordance with the provisions of Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, promulgated by the U.S. Comptroller, as they pertain to financial and compliance audits, and Circular A-133 of the Office of Management and Budget-single audit.

2. The audit examination will include all funds and account groups for the West Fargo Public School District #6, including the audit of all federal funds in accordance with Circular A-133, single audit. In addition, any special nonfederal grants requiring audits must be audited. Separate reports are required for general purpose financial statements, internal control, and general financial statements including supplementary schedule of federal assistance and findings of noncompliance.

3. Field audit work must be conducted at a time mutually agreed upon by the firm and the Business Manager each year. The preliminary audit report must be available by November 1 of each year, at which time the auditing firm must be prepared to present and review the audit report and any findings of material internal control weaknesses with appropriate school administrative officials. The final audit reports must be provided to the administration no later than November 30 and must be presented by the firm to the School Board at its first meeting in December.

4. Workspace will be provided as necessary in the district's central office building, District Support Center, which is located at 2028 2nd Ave NW, West Fargo, North Dakota. All necessary and related records and reports for the previous three fiscal years are available to the auditing firm.

5. The District will provide staff assistance for assembling records, reproducing documents, and preparing work papers and trial balances. The accounting records will include reconciliations of all balance sheet accounts including a list of accounts payable and accounts receivable.

TERM

The annual audit examinations will include fiscal year July 1, 2025-June 30, 2026 (FY26), and the two succeeding fiscal years ending June 30, 2027 (FY27), and June 30, 2028 (FY28). The contract period resulting from this RFP will being on July 1, 2026, and run through June 30, 2028. The District may choose to negotiate directly with the successful proposer for three (3) additional one (1) year periods after the initial engagement term, which would include audits of FY29, FY30, and FY31.

FEES

The audit proposal must state a fee for the audit for each of the three fiscal years included in the initial term. The proposal must state the availability and fee schedule of the firm's staff for consultation during the fiscal year. The audit fee, when billed, must break down the cost of federal audit compliance by major grant in accordance with federal audit guidelines. Any additional fees must be clearly stated and outlined in the Financial Proposal section. NO FEES OR ADDITIONAL COSTS WILL BE ACCEPTED if they are not included in the overall cost proposal.

AWARD

The engagement that will be entered into will be the most advantageous to the School District. The School District reserves the right to accept any or all alternative proposals and to award to other than the lowest Proposer, waive any irregularities or informalities or both, to reject any or all proposals, and in general, to make the award in any manner deemed by the School District, in its sole discretion, to be in the best interests of the School District.

CONTENTS OF THE PROPOSAL

Proposals should include information outlined in this section.

A. Firm Information and Personnel
   (1) Describe the firm's organization, experience, and understanding of the audit examination, and its expected performance as it relates to an audit of the District's financial records.
   (2) Provide a resume stating the size of the firm and its local office, and the firm's overall governmental and school district audit experience.
   (3) Identify all individuals who will be involved in the audit and state experience and educational background of each member of local staff as well as staff to be assigned from outside its local office. The in-charge accountant supervising the fieldwork must have governmental auditing experience and Uniform Guidance (2 CFR Part 200, Subpart F) auditing experience (three years preferred) of an entity in which a single audit was conducted.
   (4) Briefly describe how the firm will protect confidential student and financial data.

B. References
   (1) Provide a list of all of the firm's clients comparable to the West Fargo Public Schools indicating the length of service of each account. The School District may contact and/or visit any of these accounts.
   (2) Include a copy of the firm's most recent peer review report with any letter of comment and verification that past Uniform Guidance (2 CFR Part 200, Subpart F) examinations were approved and accepted by the federal government.

C. Financial Proposal
   (1) State a fee for the audit for each of the three fiscal years of the initial term.
   (2) State availability and fee schedule for consultation services during the fiscal year.
   (3) Include any additional fees, including calculated amounts based on the base proposal, if required.

D. Response Form
   (1) Include a completed copy of the enclosed Response Form.

The School District reserves the right to request any additional information which might be deemed necessary to fairly compare proposals.

WEST FARGO PUBLIC SCHOOL DISTRICT NO. 6

FINANCIAL AUDIT SERVICES
RESPONSE FORM

By signing below, I certify and agree on behalf of myself and the company submitting this proposal that I am duly authorized to bind the company submitting this proposal and that I and the company submitting this proposal will immediately comply with any further certifications or information submissions requested by the School District in this regard. I further agree that this proposal conforms to the Request for Proposals for Financial Audit Services, which will be incorporated into an engagement for services between my company and the School District. I agree that I and the company have received the appropriate information and any clarifications required to furnish a full and complete response, including any addenda that may have been issued.

This proposal submitted by:

Company Name: _____

Address, City, State and Zip: _____

Agent's Printed Name and Title: _____

Telephone: _____ Fax: _____

Email: _____

Agent's Signature: _____ Date: _____