

REQUEST FOR PROPOSALS

Independent Audit Services

Estacada School District #108

255 NE 6th Avenue

Estacada, Oregon 90735

Dr. Ryan S. Carpenter, Superintendent

Scott B. Pillar, SFO, Director of Finance

SECTION I – INTRODUCTION AND PROPOSAL OVERVIEW

Purpose and Intent

The Estacada School District #5 (“District”) is requesting proposals from qualified firms of Certified Public Accountants licensed to perform municipal audits in the State of Oregon to conduct the annual audit of the District’s financial statements for the fiscal year ending June 30, 2026.

The firm selected will be awarded an external audit contract contingent upon approval by the District’s Board of Directors. The District may renew the contract annually for up to four additional one-year terms, for a total of five (5) years including the initial year.

The District intends to award a contract to the firm determined to best meet the needs and requirements of the District. The District reserves the right to reject any or all proposals, or any portion thereof, if such action is determined to be in the best interest of the District.

Scope of Audit Services

The District is requesting proposals from qualified firms of Certified Public Accountants to perform the annual financial audit (and interim procedures if necessary) of the District’s general-purpose financial statements.

The audit shall be conducted in accordance with:

- Government Auditing Standards issued by the Comptroller General of the United States
- Generally Accepted Auditing Standards (GAAS)
- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance – 2 CFR Part 200 Subpart F), when applicable
- Governmental Accounting Standards Board (GASB) pronouncements
- Oregon Minimum Standards for Audits of Municipal Corporations
- Oregon Revised Statutes and Oregon Administrative Rules applicable to school districts

The purpose of the audit is to render an opinion on the fairness of presentation of the District’s financial statements.

Request for Proposal Calendar

The following schedule outlines the anticipated timeline for the selection process. The District reserves the right to modify these dates if necessary.

Event	Date
RFP Issued	March 20, 2026
Proposal Due	April 30, 2026
Proposal Review	May 8, 2026
Interviews (if required)	May 14, 2026
Notice of Intent to award	May 28, 2026
Board Approval	June 10, 2026
Contract Execution	Within two weeks of Board approval

Term of Contract

The selected audit firm shall serve as the District's independent auditor for the fiscal year ending June 30, 2026.

The District may renew the contract annually for up to four additional one-year terms for a total potential contract period of five (5) years, subject to satisfactory performance and approval by the District's Board of Directors.

Rights Reserved by the District

The District reserves the right to:

1. Reject any or all proposals.
2. Waive minor irregularities or informalities in proposals received.
3. Request clarification or additional information from proposers.
4. Conduct interviews with selected firms.

5. Award the contract based on the proposal determined to best meet the District's needs, considering qualifications, experience, and cost.
 6. Cancel this RFP at any time if it is deemed in the best interest of the District.
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Discrepancies and Addenda

If a proposing firm discovers discrepancies or omissions in this RFP, the firm shall notify the District's Director of Finance in writing.

Any corrections will be issued in the form of written addenda and distributed to all known proposers. Addenda issued by the District shall become part of the RFP and must be acknowledged in the proposer's response.

Protest of Specifications

Prospective proposers who wish to protest any aspect of the RFP must submit a written protest to the District within the timeline specified in the RFP schedule.

Protests regarding the evaluation or recommendation of contract award must be submitted within five (5) business days of notification of the District's intent to award the contract.

Oral Presentations

The District reserves the right to request oral presentations from proposers as part of the evaluation process. The District will notify selected firms of the date, time, and location of such presentations if they are required.

Indemnification

The selected firm shall indemnify and hold harmless the District, its officers, employees, and agents from any claims, losses, damages, or liabilities arising from the firm's performance of services under the resulting contract to the extent permitted by Oregon law.

Legal Jurisdiction

Any legal action arising from this RFP or the resulting contract shall be brought in a court of competent jurisdiction within the State of Oregon.

SECTION II – DISTRICT BACKGROUND

Estacada School District #5

Estacada School District #5 is a public K-12 school district located in Clackamas County, Oregon. The District serves approximately 1980 students and operates 1 High School, 1 Jr. High School/Middle School and 2 Elementary Schools. The school district offers an alternative education placement and is a sponsor of the Summit Learning Charter School which manages its own annual audit.

The District participates in a variety of federal and state programs including, but not limited to:

- Title IA
- Title IIA
- Title III
- Title IC
- Title IVA
- IDEA Special Education Programs
- Federal Nutrition Programs
- E-Rate
- Federal School Nutrition programs

Typically, the district is subject to federal single audit thresholds annually.

The District's annual budget (all funds) is approximately \$71m. The general fund budget is approximately \$52m

The District is governed by an elected Board of Directors. The Board establishes policy, appoints the Superintendent, and oversees the financial operations of the District.

Dr. Ryan Carpenter has served as Superintendent since 2017 and is in his first superintendency.

Scott Pillar, SFO has served as Director of Finance since July of 2025 and has 18 years of experience as a lead school district business official.

The district also employs a Sr. Accountant, Payroll Clerk and an AP/Purchasing Clerk.

In 2022 and 2023 the District was awarded the ASBO Certificate of Excellence for its Annual Comprehensive Financial Report and the Certificate of Achievement for Excellence in Financial Reporting from the GFAO. This District plans to apply for these awards with the 2026 Audit Report.

Past Audits are available at <https://www.estacadaschools.org/departments/business>

Accounting Policies

The District prepares its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) applicable to governmental entities.

Governmental funds are reported using the modified accrual basis of accounting.

Revenues are recognized when they are both measurable and available. Expenditures are recognized when the related fund liability is incurred.

The District adopts an annual budget for all funds in accordance with Oregon Local Budget Law.

The District utilizes a computerized financial accounting system, Tyler Technologies Schools ERP Pro formally known as Infinite Visions.

SECTION III – AUDIT REPORT REQUIREMENTS

The audit report will be addressed to the Board of Directors and shall include:

- Independent Auditor’s Report on the financial statements
- Basic financial statements and notes
- Required supplementary information
- Combined and individual fund financial statements
- Schedule of Expenditures of Federal Awards (SEFA)
- ODE Audit Expenditure Summaries
- Reports on internal control and compliance
- Single audit grant compliance
- Required supplemental information
- Reports required under Uniform Guidance, if applicable
- Other schedules as needed

The audit must comply with Oregon Minimum Standards for Audits of Municipal Corporations as prescribed by the Oregon Secretary of State.

Audit reports must be completed in time to meet all required state reporting deadlines.

The auditor will present the audit results to the Board of Directors in person at a public meeting of the Board of Directors if requested.

SECTION IV – ASSISTANCE TO BE PROVIDED BY DISTRICT STAFF

District staff will assist the auditor by providing:

- Trial balances and supporting schedules
- Access to financial records and documentation
- Access to accounting system reports
- Responses to audit inquiries
- Creation of the MD&A
- Coordination of any required supplementary information required by ASBO or GFAO for their certificate programs

The District will also provide reasonable workspace for audit staff during fieldwork.

SECTION V – PROPOSAL FORMAT

Proposals should include the following sections:

Title Page

Include the name of the firm, address, contact person, and date of proposal.

Transmittal Letter

The transmittal letter should include:

- A statement of understanding of the work to be performed
- Commitment to perform the work within the proposed timeline
- Statement that the proposal is valid for sixty (60) days

Firm Profile

Provide information regarding:

- Firm background
- Office locations
- Governmental audit experience
- Most recent peer review report

Municipal Audit Experience

Describe the firm's experience auditing Oregon school districts or similar governmental entities.

Identify previous experience if any in obtaining the Government Finance Officers Association (GFOA) Certificate of Achievement of Excellence in Financial Reporting and the Association of School Business Officials (ASBO) International Certificate of Excellence in Financial Reporting.

Include no less than four (4) references from current governmental audit clients.

Staffing

Identify the partner, manager, and key staff assigned to the engagement and describe their experience in governmental auditing.

Estimate the aggregate number of hours of time your firm's professional staff would devote to the District's audit engagement.

Audit Approach

Describe the proposed audit methodology, timeline, and use of technology. Include any extra information about your firm's audit approach that you feel will be beneficial.

Fee Proposal

Provide an all-inclusive fee for the audit services for the initial year.

Describe the method you will use in charging for any special requests, reports, or broadening of the scope of the work beyond that described in this RFP.

Fees for renewal years may be negotiated annually.

SECTION VI – PROPOSAL SUBMISSION PROCEDURES

Proposals must be received by the District by the date and time specified in the RFP schedule.

Proposals can be emailed, mailed or dropped off personally at the address below.

Proposals should be clearly marked:

SEALED PROPOSAL – AUDIT SERVICES

Proposals should be submitted to:

Estacada School District #5
Attn: Director of Finance
255 6th Ave
Estacada, OR 97023
scott.pillar@estacada.k12.or.us

Late proposals may not be considered.

SECTION VII – PROPOSAL EVALUATION CRITERIA

Proposals will be evaluated based on the following criteria:

Criteria	Points
Experience with governmental audits	20
Qualifications of assigned staff	20
Audit approach and methodology	25
Understanding of District needs	10
Cost of services	25
Total possible points:	100

The District administration will recommend a contract award to the Board of Directors for final approval.

SECTION VIII – PUBLIC RECORDS

Proposals submitted in response to this RFP may be subject to disclosure under Oregon Public Records Law.

This request for proposal and one (1) copy of each original bid or proposal received in response thereto together with copies of all documents pertaining to the award of a proposal will be stored by the District for a period of three (3) years and a copy of a file or record which shall be open to public inspection. If a proposal contains any information that the provider does not want to disclose to the public or used by the District for any purpose

other than evaluation of this offer, each sheet of such information must be marked with the following legend:

“This data shall not be disclosed outside the District or be duplicated, used, or disclosed in whole or in part for any purposes other than to evaluate the proposal provided that, if a contract is awarded to the Contractor as a result of or in connection with the submission of such information, the District shall have the right to duplicate, use, or disclose the information to the extent provided in the contract. This restriction does not limit the District’s right to use information contained herein if it is obtained from another source.”

SECTION IX – WORKING PAPERS

Audit working papers shall be retained by the auditor for a minimum of three (3) years and shall be made available to the District or authorized governmental agencies upon request.

SECTION X – EQUAL EMPLOYMENT OPPORTUNITY

The selected firm must comply with all applicable federal and state laws regarding equal employment opportunity and nondiscrimination.