

NORTHGATE SCHOOL DISTRICT

REQUEST FOR PROPOSALS

AUDITING SERVICES

For Fiscal Years Ending June 30, 2026, 2027, and 2028

And Real Estate Tax Collector Audits for Years Ending December 31, 2025, 2026, and 2027

I. INTRODUCTION AND PURPOSE

The Northgate School District (“District”) is soliciting proposals from qualified independent certified public accounting firms to perform:

1. Annual audits of the District’s financial statements for the fiscal years ending June 30, 2026, June 30, 2027, and June 30, 2028.
2. Single Audits in accordance with Uniform Guidance (2 CFR Part 200), as applicable.
3. Audits of the Real Estate Tax Collectors for:
 - Avalon Borough (years ending December 31, 2025–2027)
 - Bellevue Borough (years ending December 31, 2025–2027)

The District intends to award a three (3) year contract, with the option to renew for additional one-year terms upon mutual agreement.

The District values a collaborative, efficient, and timely audit process that ensures compliance with all applicable standards while minimizing disruption to administrative operations.

II. BACKGROUND INFORMATION

Northgate School District is located in Allegheny County, Pennsylvania and serves students residing in Bellevue Borough and Avalon Borough.

The District prepares its financial statements in accordance with generally accepted accounting principles (GAAP) applicable to governmental entities and Governmental Accounting Standards Board (GASB) pronouncements.

The audit engagement includes:

- Government-wide financial statements
- Governmental fund financial statements
- Enterprise fund (Food Service)
- Fiduciary activities, as applicable
- Schedule of Expenditures of Federal Awards (SEFA)
- Single Audit (Uniform Guidance), when required
- Government Auditing Standards reporting
- Pension and OPEB reporting (PSERS allocations)

The District's Annual Financial Report (AFR) must be submitted to the Pennsylvania Department of Education (PDE) no later than November 30 following fiscal year end.

Timely delivery of draft audited financial statements is therefore essential to ensure compliance with PDE reporting deadlines.

III. SCOPE OF SERVICES – SCHOOL DISTRICT AUDIT

The selected firm shall perform an annual audit of the District's financial statements in accordance with:

- Generally Accepted Auditing Standards (GAAS)
- Government Auditing Standards (Yellow Book)
- Uniform Guidance (2 CFR Part 200), when applicable
- Applicable GASB standards

Services shall include, but are not limited to:

1. Audit of government-wide and fund financial statements.
2. Preparation of draft financial statements and notes, subject to District review and approval.
3. Preparation of SEFA.
4. Single Audit testing, when applicable.
5. Issuance of:

- Independent Auditor’s Report
 - Report on Internal Control over Financial Reporting
 - Report on Compliance for Major Programs (if applicable)
 - Management letter, if applicable
6. Communication with those charged with governance as required by professional standards.
 7. Presentation of audit results to the Board of School Directors at one public meeting annually.

The firm shall provide draft audited financial statements, including SEFA (if applicable), no later than **October 31** following the fiscal year end.

Final reports shall be delivered no later than November 15.

IV. SCOPE OF SERVICES – REAL ESTATE TAX COLLECTOR AUDITS

The selected firm shall audit the Real Estate Tax Collectors for Avalon Borough and Bellevue Borough for the years ending December 31, 2025, 2026, and 2027.

Each engagement shall include:

- Audit of the Schedule of Tax Duplicate Receipts and Disbursements – Cash Basis
- Independent Auditor’s Report
- Required communications to those charged with governance
- Internal control communications, as applicable

The tax collector audits shall comply with applicable auditing standards and Pennsylvania Local Tax Collection Law requirements.

The District prefers completion of tax collector audits by April 30 following each December 31 year-end.

V. PERFORMANCE EXPECTATIONS AND SERVICE STANDARDS

The District places a high value on timeliness, responsiveness, and efficient audit administration.

The selected firm shall:

1. Assign a designated engagement partner and audit manager.
2. Provide continuity of key personnel throughout the contract term.
3. Provide a consolidated Prepared by Client (PBC) request list prior to fieldwork.
4. Minimize rolling or incremental documentation requests unless necessitated by identified audit risk.
5. Conduct audit procedures using a risk-based approach consistent with professional standards.
6. Respond to District communications within one business day whenever possible.
7. Provide regular status updates during fieldwork.

The District seeks a professional partnership that promotes efficiency while maintaining full compliance with auditing standards.

The firm shall disclose the expected timing and location of fieldwork (on-site vs. remote) and the anticipated duration of on-site presence.

VI. QUALIFICATIONS AND EXPERIENCE

Firms responding to this RFP should demonstrate:

1. Substantial experience auditing Pennsylvania school districts and governmental entities, including at least five (5) current or recent Pennsylvania school district engagements.
2. Experience conducting Single Audits under Uniform Guidance.
3. Familiarity with PDE reporting requirements and Pennsylvania-specific governmental accounting matters.
4. Experience auditing real estate tax collectors or similar municipal cash-basis engagements.
5. Availability of a dedicated governmental audit team.

The proposal must include:

- Identification of engagement partner and manager

- Number of governmental engagements overseen by the engagement partner
- Description of governmental audit staffing structure
- Peer review report (most recent)
- Confirmation of independence

VII. PROPOSAL SUBMISSION REQUIREMENTS

Proposals must be submitted electronically in PDF format no later than:

Friday, April 24, 2026 at 4:00 PM Eastern Time

Proposals shall be submitted via email to:

Christopher Ursu
Director of Finance & Operations
Northgate School District
chris.ursu@northgatesd.net

All questions regarding this RFP must be submitted via email. Responses may be shared with all prospective bidders.

Late submissions will not be considered.

Proposals shall remain valid for a period of 90 days from the submission deadline.

Proposals shall include the following sections in the order listed:

A. Cover Letter

- Signed by an authorized representative of the firm
- Confirmation of independence
- A statement acknowledging understanding of the October 31 draft delivery requirement

B. Firm Overview and Qualifications

- Firm history and size
- Office location serving the District

- Number of governmental audit professionals
 - Description of governmental audit practice
 - Summary of Pennsylvania school district audit experience
 - List of at least five (5) Pennsylvania school district clients (current or recent)
 - Experience with Uniform Guidance / Single Audits
 - Experience auditing real estate tax collectors or similar engagements
-

C. Engagement Team

- Identification of engagement partner and audit manager
 - Résumés of key personnel
 - Number of governmental engagements overseen by the engagement partner
 - Description of staffing model
 - Commitment to continuity of personnel
 - Statement regarding use of subcontractors, if any
-

D. Audit Approach and Methodology

- Description of risk-based audit approach
 - Description of planning process
 - Approach to internal control testing
 - Timeline from planning to final issuance
 - Communication protocol during fieldwork
 - Approach to minimizing disruption to District staff
 - Description of technology utilized (secure portals, data transfer, etc.)
-

E. Peer Review and Independence

- Most recent peer review report

- Letter of comments (if applicable)
 - Statement of independence
 - Confirmation of compliance with Government Auditing Standards
-

F. Fee Proposal

The fee proposal must be presented in a separate section and include:

1. School District Audit

- Base fee for each fiscal year:
 - FY 6/30/26
 - FY 6/30/27
 - FY 6/30/28
- Separate line item for Single Audit (if required)

2. Real Estate Tax Collector Audits

Separate fees for:

- Avalon Borough (12/31/25–12/31/27)
- Bellevue Borough (12/31/25–12/31/27)

3. Hourly Rates

- Standard billing rates for partner, manager, senior, and staff

4. Optional Services (if any)

- GASB implementation advisory
- Special reports
- Other agreed-upon procedures

Fees shall be fixed for each year unless additional services are requested by the District.

VIII. EVALUATION CRITERIA

Proposals will be evaluated using weighted scoring as follows:

Category	Weight
Relevant Experience & Qualifications	35%
Audit Approach & Service Standards	25%
Engagement Team & Staffing	20%
Fee Proposal	20%

The District reserves the right to request additional information or conduct interviews with selected firms prior to making a recommendation.

The Director of Finance & Operations will evaluate proposals and make a recommendation to the Board of School Directors.

IX. SELECTION PROCESS AND TIMELINE

Tentative Timeline:

- RFP Issued: [April 1, 2026]
- Proposal Due Date: [April 24, 2026]
- Evaluation Period: [1–2 weeks]
- Optional Interviews (if necessary): [May 7-8, 2026]
- Recommendation to Board: May 11, 2026
- Contract Award: May 25, 2026

The selected firm will begin planning for the Real Estate Tax Collector audits immediately upon award and for the District audit for FY 6/30/26.

X. CONTRACT TERM

The contract shall cover:

- School District fiscal years ending June 30, 2026, 2027, and 2028
- Real Estate Tax Collector audits for years ending December 31, 2025, 2026, and 2027

The District reserves the option to renew the agreement for additional one-year terms upon mutual agreement.

XI. REQUIRED DELIVERY DEADLINES

School District Audit

- Draft audited financial statements (including SEFA, if applicable): **No later than October 31**
- Final audited financial statements: No later than November 15
- Board presentation: One public meeting annually

Real Estate Tax Collector Audits

- Completion preferred by April 30 following each December 31 year-end

Failure to meet agreed-upon deadlines without reasonable cause may be considered in evaluating contract renewal.

XII. RESERVATION OF RIGHTS

The District reserves the right to:

- Reject any or all proposals
- Waive informalities or minor irregularities
- Request clarification or additional information
- Negotiate with one or more firms
- Cancel or reissue the RFP

Issuance of this RFP does not obligate the District to award a contract.

XIII. GENERAL CONDITIONS

The selected firm must:

- Maintain professional liability insurance
- Comply with all applicable professional standards

- Maintain independence throughout the engagement
- Notify the District promptly of any material issues

All working papers shall remain the property of the auditor, subject to professional standards and regulatory requirements.