



Request for Proposal > PROFESSIONAL AUDIT SERVICES

A public agency solicitation by: Scappoose School District 1J

I. Introduction

A. General Information

The district listed is issuing a request for proposal (RFP) and invites qualified independent certified public accounting firms to submit proposals for services as outlined in the RFP.

The district is requesting proposals from licensed certified public accountant firms to audit its financial statements for the fiscal years ending as early as June 30, 2026 through June 30, 2028, with the option of annual renewals, subject to satisfactory negotiation of terms and the concurrence of the district school board. These audits are to be performed in accordance with the provisions included in this request for proposal.

Submission Address:

Tracy Pinder

Business Manager

tpinder@scappoose.k12.or.us

The district reserves the right, where it may serve their best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. At the discretion of the district, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

Submission of the proposal indicates acceptance by the firm of the conditions contained in this request for proposal, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the specified district and the firm selected.

The district will award a contract to the firm that best meets the needs and requirements of the district. It is anticipated that the district will select a firm by July 15, 2026 by issuing an intent to award notice. Formal board approval will be made by the district's school board. Following formal board approval, it is expected a contract will be executed between both parties by August 12, 2026.

B. Term of Engagement

A three-year contract is contemplated with the option of annual renewals, subject to satisfactory negotiation of terms and the concurrence of the district school board. The district in this RFP seeks

services beginning with the June 30, 2026, fiscal year.

II. Nature of Services Required

A. Scope of Work to be Performed

The auditor will express an opinion on the fair presentation of the district's financial statements in conformity with generally accepted accounting principles.

The financial and compliance audit will involve all the district's funds and accounts. In addition, the auditor is required to analyze and apply standard audit procedures to the supplementary information as part of the audit of the basic financial statements.

B. Auditing Standards

To meet the requirements of this request for proposals, the audit shall be performed in accordance with auditing standards generally accepted in the United States of America; Government Auditing Standards issued by the Comptroller General of the United States, as applicable; the Uniform Guidance, 2 CFR Part 200, Subpart F, if applicable; and the Minimum Standards for Audits of Oregon Municipal Corporations.

C. Reports

The auditor shall submit to the District Board the following reports, with copies of each for transmittal to the Oregon Department of Education and other agencies as required:

1. Comments and disclosures required by State of Oregon minimum standards for audits of Oregon (Required).
2. Independent Auditors Report on financial statements of the governmental activities, each major fund, and the aggregate remaining fund information (Required).
3. Independent Auditor's Report on Compliance and Internal Controls over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards (Required).
4. Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with Single Audits under the Uniform Guidance. (Required).
5. Current Year Findings and Questioned Costs (Required for all Single Audits).
6. Status of Prior Year Findings and Questioned Cost (Required).
7. The auditor shall provide all materials needed for the District to file the audit report, required summary information, and related filing materials with the Oregon Secretary of State within applicable statutory deadlines.
8. A management letter, with appropriate recommendations, commenting on material weaknesses in internal accounting control, reportable conditions, and identifying possible noncompliance with finance related legal provisions (Recommended).

D. Irregularities and illegal acts

Auditors are required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties:

School Board Chair
Superintendent
Business Manager

In the required report(s) on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial statements.

In addition, the following conditions shall be considered reportable:

- Reportable conditions that are also material weaknesses shall be identified as such in the report
- Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the report(s) on internal controls

The report on compliance shall include all material instances of noncompliance. All non-material instances of non-compliance shall be reported in a separate management letter, which shall be referred to in the report on compliance

E. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five years, unless the firm is notified in writing by the district of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

- The district
- Oregon Department of Education
- U.S. General Accounting Office (GAO)
- Parties designated by the federal or state governments or by the district as part of an audit quality review process audit

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

F. Timing, Location, and Conduct of Audit Work

In addition to time requirements established by the Oregon Department of Education, the following conditions shall apply:

1. The district expects to receive, prior to June 1 of each year, a list of schedules to be prepared and other items required for the audit.

2. Pre-closing, interim tests and procedures shall be conducted at a mutually agreeable time determined with the district. The district's preference is during May or June of each year.
3. The final audit will be scheduled at a mutually agreeable time. The district's preference is October of each year. The audit location (onsite or virtual) will be mutually agreed upon.

If on-site, the district will provide space deemed adequate by the auditor to efficiently conduct the audit.
4. Adjusted trial balance figures are required by a mutually agreeable time determined with the district. Prior to completion of the audit, the auditor will meet with the Business Manager to review any proposed adjusting journal entries.
5. Audits of individual activity funds shall be conducted at a mutually agreeable time determined with the district.
6. Report completion and an exit conference are required by a mutually agreeable time determined with the district.
7. Prior to submission of the completed report, the auditor will be required to review a draft of the proposed report and management letter with the Business Manager. The management letter will be sent to the Business Manager.
8. The financial audit reports must be submitted to the district at a mutually agreeable time determined with the district, but in any event, no later than December 15 of any given year.
9. The auditor may be requested to present the financial statement and management letter at a meeting of the School Board or designated committee as requested by the district.

III. Description of the District

A. Principal Contact

The auditor will report to the District's Board of Directors and will coordinate day-to-day audit work with the Business Manager or designee. The Superintendent and Business Manager will serve as administrative contacts for purposes of scheduling, information requests, and management responses.

B. Background Information on the District

Scappoose School District is a suburban Portland-area school district in the state of Oregon, serving the City of Scappoose, the agricultural community of Sauvie Island and unincorporated areas in Columbia, Multnomah and Washington Counties. The district serves approximately 4,000 students, attending six schools: Warren Elementary (PreK and Kindergarten), Grant Watts Elementary (grades 1 to 3), Otto Petersen Elementary (grades 4 to 6), Scappoose Mid-School (grades 7 and 8), Scappoose High School (grades 9 to 12) and Scappoose Online Academy. Within its boundaries, Scappoose Schools also sponsors two charter schools: Sauvie Island School and South Columbia Family School, both of which serve Kindergarten to grade 8.

The district, a fiscally independent entity, is governed by a seven-member Board of Directors. Voters

residing within District boundaries elect members to four-year overlapping terms. The duties of the Board include setting policy, approving contracts and appointing the Superintendent. The Board also constitutes one-half of and appoints seven members of the Budget Committee.

The annual budget serves as the foundation for the district's financial planning and control. The budget is prepared by major fund, major program (e.g., instruction, support services), and type of expenditure (i.e., teacher salaries, employee benefits). Management may transfer resources within a major program category. The Board of Directors can, by resolution, transfer appropriations between existing appropriation categories. The Board is required by State law to adopt a final budget no later than by the close of the preceding fiscal year.

C. Federal Awards

Federal awards expended by the District shall be audited in accordance with the Uniform Guidance, 2 CFR Part 200, Subpart F, if the District meets the applicable federal expenditure threshold for a Single Audit. State and local financial assistance and compliance requirements shall be reviewed as required by the Minimum Standards for Audits of Oregon Municipal Corporations and other applicable laws, regulations, grant agreements, or program requirements.

D. Financial Systems

The district uses the financial system School ERP Pro (also known as Infinite Visions), hosted by the Northwest Regional Education Service District located in Hillsboro, Oregon.

Scappoose School District 1J currently maintains four reporting funds: General Fund, Special Revenue Fund, Debt Service Fund and Capital Project Fund. The district's government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Historically, the auditor has prepared the financial statements inclusive of the notes to the basic financial reports from the trial balance and supporting schedules provided by the district. District management remains responsible for the financial statements, notes, supporting schedules, and related representations.

The District intends to provide complete records and supporting schedules necessary for the auditor to issue the appropriate opinion under applicable auditing standards. If the auditor determines that a modified opinion may be necessary, the auditor shall promptly notify the Superintendent or designee in writing.

IV. Time Requirements

A. Proposal Calendar

The following is a list of key dates up to and including the date proposals are required to be submitted:

Requests for proposals issued	June 12, 2026
Due Date for proposals	July 6, 2026 (end of business day)

B. Notification and Contract Dates

Intent to award notice	July 15, 2026
Board approval	August 10, 2026
Contract date	August 12, 2026

C. Date Audit May Commence

The district will have all records, posted statements, bank reconciliations, and other necessary reports ready for audit and all management personnel available to meet with the firm's personnel as of a mutually agreeable time determined with the district.

V. Proposal Requirements

A. General Requirements

Inquiries

Inquiries concerning the request for proposals and the subject of the request for proposals must be made to:

Tracy Pinder

Submission of Proposals

The following material is required to be received by July 6, 2026, (end of business day) for a proposing firm to be considered:

A Technical Proposal to include the following:

a. Title Page

Title page showing the request for proposal's subject; the firm's name, address and telephone number of a contact person; and the date of the proposal.

b. Table of Contents

c. Transmittal Letter

A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement of why the firm believes itself to be the best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for sixty days.

d. Detailed Proposal

The detailed proposal should follow the order set forth in Section VB: Technical Proposal of this Request for Proposals.

B. Technical Proposal

General Requirements

The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposal requirements. As such, the substance of proposals will carry more weight than their form or manner of presentation.

NOTE: There should be no dollar units or total costs included in the technical proposal document.

While additional data may be presented, the following subjects, items No. 1 through 8, must be included. The proposal should be prepared simply and economically, providing a straightforward,

concise description of the proposer's capabilities to satisfy the requirements of the request for proposals. They represent the criteria against which the proposal will be evaluated.

1. Independence

The firm shall affirm that it is independent under generally accepted auditing standards and the applicable Government Auditing Standards issued by the Comptroller General of the United States. The firm should also list and describe the firm's professional relationships involving the School District or any of its agencies for the past five years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

2. License to Practice in Oregon

The proposing firm must be authorized to perform Oregon municipal audits, and the engagement must be signed by a licensee admitted to the Oregon Board of Accountancy Municipal Auditor Roster as required by Oregon law.

3. Firm Qualifications and Experience

The proposal should state the size of the firm, the size of the firm's government audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis.

The firm shall provide information on the results of the most recent peer review and the results of any Federal or State reviews of its audits during the past five years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past five years with state regulatory bodies or professional organizations.

4. Partner, Supervisory and Staff Qualifications and Experience

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in Oregon. The firm also should provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past five years and membership in professional organizations relevant to the performance of the audit.

The firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also should indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the School District. However, in either case, the School District retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

5. Prior Engagements with the School District

The firm should list separately all engagements within the last five years with the School District by the type of engagement (i.e. audit, management advisory services, other). For each engagement, the firm should indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

6. Similar Engagements with Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of ten) performed in the last five years that are similar to the engagement described in this request for proposals. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

7. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposals.

Firms are required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement
- c. Sample sizes and the extent to which statistical sampling is to be used in the engagement
- d. Extent of use of Electronic Data Processing (EDP) software in the engagement
- e. Type and extent of analytical procedures to be used in the engagement
- f. Approach to be taken to gain and document an understanding of the School District's internal control structure
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work

8. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential Audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the School District.

C. Cost Proposal

Total All-Inclusive Maximum Price

Proposers shall submit the technical proposal and cost proposal as separate PDF files. The cost proposal should be labeled "Cost Proposal" and will not be opened until after technical scoring is completed. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The district will not be responsible for expenses incurred in preparing and submitting the proposal. Such costs should not be included in the proposal.

The cost proposal should include the following information:

- Name of Firm
- Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the district.
- A fixed price consistent with auditing standards at that time for the 2026, 2027 and 2028 engagements.
- A schedule of professional fees and expenses.
- Rates by Partner, Specialist, Supervisory and Staff Level multiplied by hours anticipated for each.
- Out-of-Pocket Expenses are to be included in the Total All-Inclusive Maximum Price.

D. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the agreement in accordance with the firm’s cost proposal. Interim billings shall cover a period of not less than a calendar month. Ten percent (10%) will be withheld pending delivery of the firm’s final reports.

VI. Evaluation Procedures

Administrative Review

Proposals submitted will be evaluated by key staff for the district.

Review of Proposals

The Administrative Review will consist of a point formula during the review process to score proposals by each of the criteria described below.

After the composite technical score for each firm has been established, the cost proposal will be opened and additional points will be added to the technical score based on the price bid.

Evaluation of Proposals

The following is intended to give a brief description of the steps that will be used in the evaluation of the proposals. The evaluators will compare the relative merits of alternative audit approaches and will assess the hours required by staff level to complete the various segments of the audit as well as determine if the experience of assigned staff is adequate for the type of audit desired.

Technical Criteria

.....Point

Range

1. Responsiveness of the proposal in clearly stating an understanding of the work to be performed (0-45)

Audit Coverage

.....0-2

0

Adequacy of sampling techniques

Adequacy of analytical procedures

Realistic time estimates of each major segment of the work plan and the estimated number of hours for each staff level including consultants assigned 0-10
Copy of an audit conducted last year for another similar school district 0-15

2. Technical experience of the firm (0-40)

Auditing of the type under consideration 0-15
Auditing similar entities (size/budget) 0-20
Firm or staff auditing experience with this district 0-5

3. Qualifications of staff, including consultants, to be assigned to the audit (0-40)

Education, including continuing education courses taken during the past two years, position in the firm, and years and types of experience will be considered. This will be determined from the resumes submitted.

Qualifications of the audit team 0-20
Supervision to be exercised over the audit team by the firm's management.....0-10
Size and structure of the firm 0-10

Total Technical Points

.....0-125

Cost Criteria

.Point Range

Cost of the Audit 0-25

MAXIMUM POINTS

.....0-150

Oral interviews may be used for bid clarification only and do not change overall scoring. While the total score will be a significant factor, the district reserves the right to make a final selection.

Oral Presentations

During the evaluation process, the Business Manager has the discretion to request anyone or all firms to make oral presentations. Such presentations may provide firms with an opportunity to answer any questions on a firm's proposal. Not all firms may be asked to make such oral presentations.

Final Selection

The decision will be made by the district's school board based upon the recommendation of administration. It is anticipated that a notice of intent to award will be issued by July 15, 2026. Following formal appointment by the school board, it is expected a contract will be executed

between both parties by August 12, 2026.

Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the School District and the firm selected.

The district reserves the right without prejudice to reject any and all proposals.

VII. General Terms and Conditions

A. Addenda and Clarifications

The District reserves the right to amend this Request for Proposals by written addendum. Any addendum issued by the District shall become part of this RFP. Proposers are responsible for reviewing all addenda and incorporating any changes into their proposals. Oral statements, interpretations, or clarifications by District employees or representatives shall not be binding unless confirmed by written addendum.

Questions regarding this RFP must be submitted in writing to the District contact identified in this RFP. The District may, at its discretion, provide written responses to questions received. The District reserves the right not to respond to questions received after any deadline established in this RFP.

B. Public Records and Confidentiality

Proposals submitted in response to this RFP shall become the property of the District and may be subject to disclosure under Oregon Public Records Law. Proposers should not submit information they consider confidential, proprietary, or trade secret unless such information is clearly identified and the proposer provides the specific legal basis for requesting confidential treatment.

The District will make reasonable efforts to protect information properly identified by a proposer as confidential to the extent permitted by law. However, the District shall determine, in its sole discretion and consistent with applicable law, whether information must be disclosed in response to a public records request. Labeling an entire proposal as confidential is not acceptable.

C. RFP Protest or Objections

The District will issue a Notice of Intent to Award before final contract execution. Any proposer adversely affected by the District's intent to award must submit a written protest to the District contact identified in this RFP no later than seven days after issuance of the Notice of Intent to Award, unless a different deadline is stated in the notice.

A protest must clearly identify the grounds for the protest and must include sufficient facts and supporting documentation to allow the District to evaluate the protest. The District will not consider untimely protests or protests that do not identify the basis for the protest with reasonable specificity. The District will issue a written response to any timely protest. The District will not execute the contract until the protest period has expired and any timely protest has been resolved.

D. Proposal Preparation Costs

All costs incurred by a proposer in preparing, submitting, or presenting a proposal are the sole responsibility of the proposer. The District shall not be liable for any proposal preparation, presentation, interview, travel, or related costs, regardless of whether a contract is awarded.

E. District Rights and Reservation of Authority

The District reserves the right, in its sole discretion and without liability, to reject any or all proposals; waive minor informalities or irregularities; request clarification or additional information from any proposer; conduct interviews or oral presentations; negotiate with one or more proposers; cancel, amend, or reissue this RFP; and award a contract in the best interest of the District.

The District is not bound to accept the lowest-cost proposal. Award shall be based on the evaluation criteria stated in this RFP and the District's determination of the proposal that best meets the District's needs.

F. Negotiation of Final Contract Terms

Selection of a proposer does not create a binding contract. The District reserves the right to negotiate final contract terms, including scope of services, timelines, staffing, deliverables, fees, insurance, and other terms necessary to protect the District's interests. No contract shall be binding on the District until approved by the District, signed by authorized representatives of both parties, and, if required, approved by the District's Board of Directors.

If the District is unable to reach acceptable contract terms with the selected proposer, the District may terminate negotiations and begin negotiations with another proposer or cancel the procurement.

G. Conflict of Interest and Independence

Each proposer must disclose any actual, potential, or perceived conflict of interest that could affect the proposer's ability to perform the audit independently and objectively. This includes, but is not limited to, financial relationships, prior or current engagements with the District, relationships with District officials or employees, and any role in preparing the RFP or related solicitation documents.

The proposer shall have a continuing duty to disclose conflicts that arise during the procurement process or during the term of any resulting contract. Failure to disclose a conflict of interest may result in rejection of the proposal, termination of the contract, or other remedies available to the District.

H. Insurance Requirements

The selected firm shall maintain insurance coverage appropriate to the services provided under the contract and shall provide certificates of insurance upon request by the District. Required coverage shall include, at minimum:

1. Commercial General Liability insurance with limits of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate.
2. Professional Liability / Errors and Omissions insurance with limits of not less than \$1,000,000 per claim and \$2,000,000 aggregate.

3. Automobile Liability insurance with limits of not less than \$1,000,000 combined single limit, if vehicles will be used in the performance of the contract.
4. Workers' Compensation insurance as required by Oregon law.

The District may require additional coverage, including cyber liability or data security coverage, if the scope of work involves access to confidential, sensitive, or protected electronic information. The District shall be named as an additional insured on applicable liability policies, except for professional liability and workers' compensation coverage. Insurance shall be maintained throughout the term of the contract.

I. Equal Opportunity and Non-Discrimination

The selected firm shall comply with all applicable federal, state, and local laws regarding equal employment opportunity, civil rights, and non-discrimination. The firm shall not discriminate against any employee, applicant, subcontractor, or other person on the basis of any protected status under applicable law. This requirement applies to all work performed under the contract.

J. Compliance with Laws

The selected firm shall comply with all applicable federal, state, and local laws, rules, regulations, professional standards, and licensing requirements applicable to the services described in this RFP. This includes, without limitation, applicable Oregon municipal audit requirements, Oregon public contracting requirements, Government Auditing Standards, and any applicable federal Single Audit requirements.