RFP #2026-2

INDEPENDENT AUDIT SERVICES

Proposals Due By: January 23, 2026, at 4:00 p.m.

Submit Proposals to: Lennox School District
Attn: Sonia Martin, Admin Assistant
10319 Firmona Ave.
Lennox, CA 90304

Proposal Issued on January 8, 2026

Arleta Ilyas
Asst. Superintendent of Business
Omar Lopez
Director of Fiscal Services
Lennox School District
10319 Firmona Ave
Lennox, CA 90304

1. INTRODUCTION

This Request for Proposal (RFP) contains specifications and related documents covering independent audit services for a three-year period beginning with the audit of fiscal year 2025-2026.

This RFP and all subsequent modifications thereto are hereby designated as the sole reference and authority for the preparation of proposals. This release of the Request for Proposal supersedes all other documents related to the work to be done. The contents of this RFP and subsequent modifications thereto take precedence over any and all information related to audit services for Lennox School District (herein referred to as "School District") obtained from any source, either by verbal or written communications.

This RFP shall not be construed, 1) to create an obligation on the part of the School District to enter into a contract with any audit firm, or 2) to serve as the basis for a claim for reimbursement for expenditures related to the development of a proposal.

Notwithstanding other provisions of the RFP, Auditors are hereby advised that this request is an informal solicitation of proposals only. It is not intended, nor is it to be construed, as the engaging in formal competitive bidding pursuant to any statute, ordinance, policy or regulation.

2. BACKGROUND

The School District serves approximately 3,700 students in Transitional Kindergarten through 8th grade in five elementary schools and one middle school. The School District employs approximately 785 staff members, including approximately 331 certificated and 454 classified employees. The School District is also home to a State Preschool Program.

The School District is financed primarily by the state and taxes received from local property owners. Additionally, the School District receives funding from Federal and State categorical programs, a local parcel tax measure, a bond measure, and various other local funds. The School District's General Fund operating budget is projected to be $100.7M in fiscal year 2025-26.

Detailed budget information and reports can be found at:
Lennox School District Budget Reports

A summary of funds operated by the School District is represented in Attachment A.

The School District is a Full Use District and implemented CGI Advantage for financials by LACOE in July 2021. The School District uses the State's Standardized Account Code Structure for financial reporting. The Assistant Superintendent of Business is responsible for control of the financial system.

The payroll and human resources module (HCM), also administered through LACOE, will be implemented in April 2026. This is currently maintained and controlled on the HRS system.

Pupil attendance accounting is automated at all grade levels. The attendance system is maintained on PowerSchool, which is run on a mainframe system.

The work to be performed by the Auditor in connection with the audits of the various funds of the School District as described in Section 4 of this Request for Proposal. Qualified audit firms are invited to submit proposals in response to this request.

3. INFORMATION AND GENERAL CONDITIONS

3.1. Preparation of Proposal Documents

Three (3) sealed copies, one original, two copies and one electronic version on compact disc (CD) or flash drive, of the proposal shall be submitted no later than 4:00 p.m. on January 23, 2026. Proposals shall be delivered to the attention of Arleta Ilyas, Assistant Superintendent of Business, at 10319 Firmona Ave., Lennox, CA 90304.

It is the sole responsibility of the person submitting the proposal to see that it is delivered on time. Proposals received after 4:00 p.m. on January 23, 2026 will be returned to the submitting firm unopened.

3.2. Signature

The Proposal must be signed in the name of the Auditor and must bear the signature of the person authorized to sign proposals on behalf of the Auditor.

3.3. Completion of Proposals

Proposals shall be complete in all respects as required by the instructions herein. A proposal may be rejected if it is conditional or incomplete, or if it contains alterations of form or other irregularities of any kind. A proposal will be rejected if, in the opinion of the Assistant Superintendent of Business, the information contained therein was intended to erroneously mislead the School District in the evaluation of the proposal.

3.4. Erasures

The Proposal submitted must not contain erasures, interlineations, or other corrections unless each correction is authenticated by signing in the margin immediately opposite the correction, the name of the person signing the proposal.

3.5. Examination of Contract Documents

Auditors shall thoroughly examine the contents of the RFP. The failure or omission of any Auditor to receive or examine any contract documents, form, instrument, addendum, or other document shall in no way relieve the Auditor from obligations with respect to the RFP or to the contract to be awarded. The submission of a proposal shall be taken as prima facie evidence of compliance with this Section.

If the Auditor discovers any ambiguity, conflict, discrepancy, omission, or other errors in the RFP, they shall immediately notify the Assistant Superintendent of Business in writing no later than 4:00 p.m. on January 19, 2026 of the error and request modification or clarification of the document. Clarifications shall be given by written notice to all Auditors participating in the RFP, without divulging the source of the request. Modifications shall be made by an addendum issued pursuant to Section 3.6 below.

If an Auditor fails to notify the Assistant Superintendent of Business of an error in the RFP before the date scheduled for submission of proposals, or of any error which reasonably should have been known to them, they shall submit the proposal at their own risk. If the contract is awarded to the Auditor, they shall not be entitled to additional compensation or time by reason of the error or its subsequent detection.

3.6. Addenda

The Assistant Superintendent of Business may modify this RFP before the date scheduled for submission of proposals by issuance of an addendum to all parties who received the RFP for the purpose of submitting a proposal. Addenda shall be monitored consecutively as a suffix to the RFP reference number.

3.7. Modification of RFP Response

The Auditor may modify their proposal after its submission by written notice to the Assistant Superintendent of Business of withdrawal and re-submission before the date and time specified for receipt of proposals. Modification will not be considered if offered in any other manner.

3.8. Withdrawal of Proposal

The Auditor may withdraw their proposal by submitting a written request to the Assistant Superintendent of Business at any time before the date and time scheduled for proposal submission. The Auditor may modify its response by submitting the modified response together with a written request to withdraw the original response and replace it with the modified response. No corrected, modified, or resubmitted proposals will be accepted after the proposal submission date and time.

3.9. Rejection of Proposals

The Assistant Superintendent of Business Services and/or the Director of Fiscal Services reserves the right to reject any or all proposals received in response to this RFP.

3.10. Misunderstandings

The RFP documents will be clarified by the Assistant Superintendent of Business upon written request from an Auditor. The Assistant Superintendent of Business' decision shall be final in any matter of interpretation of the documents.

3.11. Cost of Preparation of Proposals

Costs for developing responses to this RFP are entirely the responsibility of the Contractor and shall not be chargeable to the School District.

3.12. Evaluation of Proposals

Proposals will be evaluated in accordance with the procedures contained in Section 6. During the evaluation, valuation and selection process, the Director of Fiscal Services may request a meeting with an Auditor's representative to request answers to questions or may request that they answer specific questions in writing. The Assistant Superintendent of Business may require that the Auditor make presentations that are pertinent to the evaluation process. If a question and/or questions are asked by the Assistant Superintendent of Business in a meeting, and these questions and the answers thereto are pertinent to the proposal documents and the contract to be awarded, the questions and the answers will be sent to the Auditor in writing for verification before they are included in the proposal and/or contract documents.

3.13. Award of Contract

If the contract is awarded, it will be to the responsible Auditor whose proposal is deemed to be the best proposal and whose proposal meets the needs of the School District. It is anticipated that the contract will be awarded within a thirty (30) day period. If award cannot be made within that time, Auditors will be requested in

writing to extend the time period during which the Auditor agrees to be bound by their proposal. Written notification will be made to unsuccessful Auditors.

3.14. Errors in Proposal

Auditors shall be bound by the terms and conditions of their proposals notwithstanding the fact that errors are contained therein. However, if immaterial errors are found in a proposal, the Assistant Superintendent of Business may notify the Auditor that the proposal contains errors and require the Auditor to correct the errors.

3.15. Workers' Compensation

In accordance with the provisions of Section 3700 of the Labor Code of the State of California, each Auditor shall provide documentation of appropriate workers' compensation coverage.

3.16. Related Experience

All Auditors must submit information that indicates specific qualifications to perform the financial and compliance audit services as specified herein. Each Auditor shall submit with their proposal, a list of clients for whom they have performed such services during the past two (2) years. The reference list shall include the names and addresses of each client, the names, titles and telephone number of each client's manager, and the dates the work was performed. During the evaluation and selection process, the Director of Fiscal Services may contact each of the reference clients. Auditors are hereby advised that the Assistant Superintendent of Business Services and/or the Director of Fiscal Services maintains the sole and exclusive right to determine whether or not the Auditor can perform the work to be done. This determination will specifically address the level, background and experience of individuals to be assigned to perform the audit services.

3.17. Tentative Schedule of Events

Issue RFP	January 8, 2026
Receive proposals	January 23, 2026
Complete evaluation	January 30, 2026
Begin contract negotiations with apparent successful contractor	February 6, 2026
Award Contract	February 10, 2026

3.18. Definitions

The term School District as used in these clauses shall be construed to include Lennox School District, the Board of Education, and all employers, officers and agents of Lennox School District.

3.19. Covenant against Contingent Fees

Auditor warrants that no person or selling agency has been employed or retained to solicit or secure the contract to be executed as a result of this Request for Proposal, upon an agreement or understanding for a commission, percentage, brokerage or contingent fee, except bona fide established commercial or selling agencies maintained by the Auditor for the purpose of securing business.

For breach or violation of this warranty, the School District shall have the right to terminate any contract that may be entered into with the Auditor and, in its sole discretion, to deduct from the contract price or consideration, or otherwise recover, the full amount of such commission, percentage, brokerage or contingent fee.

3.20. Non-Discrimination Clause

Auditor shall take action to ensure that applicants are employed and that employees are treated during employment without regard to the race, color, religion, sex, ancestry, handicap, age or national origin. Such actions include, but may not be limited to the following: employment, upgrading, demotion or transfer recruitment or recruitment advertising; layoff or termination; rate of pay or other forms of compensation; and selection for training including apprenticeship.

Auditor shall post in conspicuous places, available to employees and applicants for employment, notices to be provided by the State of California setting forth the provision of the Fair Employment Practices Act.

3.21. Compliance with Civil Rights

Auditors hereby assure that they will comply with Subchapter VI of the Civil Rights Act of 1964, USC Sections 2000 e through 2000 e (17) to the end that no person shall, on the grounds of race, creed, color, sex, or national origin be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under the Agreement or under any project, program or activity supported by the Agreement.

3.22. Performance Bond

If required by the School District, Auditor shall deliver a performance bond issued by a surety and/or sureties licensed to do business in the State of California and acceptable to the School District.

3.23. Compensation

The School District shall pay Auditor an amount not to exceed the maximum cost proposed by the Auditor for each audit year this Agreement is in effect, plus actual and necessary out-of-pocket expenses. Payments shall be made upon receipt of itemized invoices delivered monthly or less frequently at the option of the Auditor.

In accordance with Education Code (EC) Section 14505(a), 10% of the audit fee will be withheld until the State Controller's Office certifies that the audit report conforms to the reporting provisions of EC Section 14503(a). And, in accordance with EC Section 14505(b), 50% of the audit fee for any subsequent year of a multiyear contract if the prior year's audit report was not certified as conforming to reporting provisions of EC Section 14503(a). The withheld amount will not be released until the State Controller's Office certifies that the audit report for the subsequent year conforms to the reporting provisions of EC Section 14503(a), or payment is ordered by the California Board of Accountancy, as required by EC Section 14505(b).

This contract is null and void if a firm or associated individual is declared ineligible to audit school districts pursuant to EC Section 41020.E(c).

3.24. Supplemental Compensation and Additional Services

If during the course of the examination, the Auditor finds any unusual item or circumstance that, in their view, warrants an immediate detailed investigation, the same will be reported in writing to the Assistant Superintendent of Business and the Director of Fiscal Services. If, in the opinion of the Assistant Superintendent of Business and the Director of Fiscal Services a more detailed verification is required than that which would be required under ordinary circumstances, written authorization will be provided to the Auditor.

Additional services are not within the scope of services to be performed pursuant to this Agreement. If additional services are required and authorized, the Agreement will be amended to reflect the additional services and supplemental compensation shall be at the hourly rates applicable for the then-current audit year. If the additional work is not authorized by the Assistant Superintendent of Business and/or the Director of Fiscal Services, the audit report may be qualified according to the circumstances involved.

The School District may also request the Auditor to perform work or render services in addition to those that are unusual and customary in making an

examination of books and accounts of the School District. If such work is performed by the Auditor, the Agreement will be amended to reflect the scope of the work to be done. Compensation for such work shall be at the hourly rates applicable to the then- current audit year.

3.25. Auditor’s Obligation to Perform Work in Accordance to Standards

If the work performed by Auditor is not in accordance with the standards as specified herein, or if the reports submitted by Auditor are not complete, or if the reports are rejected by the California State Department of Education or the State Controller's Office as incomplete, then the Auditor shall be obligated to do whatever is required to correct the reports to meet the requirements as specified in the standards, or as specified by the Department of Education and/or the State Controller's Office, at no cost to the School District.

3.26. Insurance and Indemnification

Auditor shall take out and maintain, during the term of the Agreement, such general liability and property damage insurance as is required to protect the Auditor and School District from any and all actions, suits or other proceedings which may arise as a result of the work performed by the Auditor pursuant to the Agreement with the School District. The policy so secured and maintained shall be for not less than $1,000,000 per occurrence, $2,000,000 aggregate.

Professional liability insurance protecting from claims arising out of the performance of professional services caused by negligent act, error, or omission of the Auditor, or act for which the Auditor is legally liable, shall be provided in an amount of not less than $1,000,000 per occurrence, $2,000,000 aggregate. The professional liability insurance shall remain in full force and effect for a period of two years after the termination of this contract.

The Auditor shall furnish to the School District certificates of such insurance annually on the anniversary of the contract, signed by an authorized representative of the insurance carrier, which shall name Lennox School District as additional insured by endorsement to the policy and shall include the statement as follows: "The insurance afforded by this policy shall not be suspended, canceled, reduced in coverage or limits, or non-renewed except after thirty (30) days written notice by certified mail, proof of delivery requested, has been given to the School District."

Auditor shall hold harmless, defend, and indemnify the School District and all officers, agents and employees of the School District, from and against and all liability or claims, which may arise out of or in connection with the services provided by the Auditor.

3.27. Independent Contractor

While performing services pursuant to this agreement, auditor is an Independent Contractor and not an officer, agent or employee of the School District.

3.28. Assignment of Contract

The Auditor shall not assign or transfer, by operation of law or otherwise any or all of their rights, burdens, duties or obligations without the prior written consent of the School District.

4. STATEMENT OF WORK

4.1. Scope of the Audit Services

Auditors shall submit a proposal to provide the School District with audit services for a period of three (3) years. Said audit services to include all School District funds as detailed in Attachment B, which includes the general financial statement audit.

4.2. Technical Standards

Examination of financial records and statements and audits for compliance shall be made in accordance with the provision of section 41020 of the Education Code of the State of California and shall be conducted pursuant to the standards and procedures as specified in applicable Education Code and California Code of Regulations sections in effect for each audit year.

All audit services shall be performed in accordance with generally accepted auditing standards as specified in the Statements on Auditing Standards, published by the American Institute of Certified Public Accountants, or other appropriate standards that may supersede those previously listed.

As dictated by Board policy, the audit must include all information required by law and the Governmental Accounting Standards Board (GASB).

4.3. Work to Be Done

4.3.1. Conduct a comprehensive financial audit of all School District funds as detailed in Attachment A.

4.3.2. The audit report shall include at minimum:

4.3.2.1. The auditor's opinion on the School District's financial statements.

4.3.2.2. The auditor's report on the study and evaluation of internal control systems together with findings and recommendations

4.3.2.3. The auditor's report on compliance with laws, rules and regulations pertaining to federal and state programs.

4.3.2.4. Other statements or reports to satisfy state, county, and local governments' requirements, particularly the requirements of the California State Controller's Office.

4.3.3. The audit report shall include "Current Year" findings and any prior year deficiency, weakness, or condition that is still unresolved and continuing.

4.3.4. Conduct an exit conference with appropriate personnel of the School District.

4.3.5. Attend such meetings with staff of the School District as may be required during the course of the audit.

4.3.6. Prepare written reports relative to any lack of documentation at the conclusion of field audits and prior to exit conferences.

4.4. Staffing

The Auditor shall assign professional staff as appropriate to conduct the audits. A manager shall be assigned to coordinate activities of all Auditor staff and shall be the liaison between the Auditor and the School District. Supervising auditors shall be Certified Public Accountants, currently licensed in the State of California and shall have at least two (2) years prior experience in auditing school district financial records. The Auditor is responsible for assignment of Auditor personnel.

4.5. Audit Reports

Each report must include an opinion relative to the financial and/or compliance portions of the audit. Electronic softcopy and seven (7) hardcopies of each audit report shall be addressed to the attention of Lennox School District Board of Education. The reports shall be delivered to the Assistant Superintendent of Business by no later than December 15th of each year, unless an audit filing extension is requested. A copy of the audit shall be filed by the Auditor with each of the following agencies:

One copy	Los Angeles County, Superintendent of Schools
One copy	State Controller's Office, Division of Audits
Two copies	California Dept. of Education, School Fiscal Services
Two copies	Federal Audit Clearinghouse, Bureau of the Census

4.6. Statements and Reports

All financial statements incorporated into each audit report shall be made pursuant to applicable guidelines as specified in sub-section 4.2 of this Statement of Work.

Reports on the audit of financial statements must state the scope of the audit and that the audit was performed in accordance with generally accepted auditing standards and must include an opinion as to whether the statements conform to

generally accepted accounting principles.

Reports of compliance must include a statement that the audit was conducted in accordance with applicable auditing standards. The audit report must state whether the audit disclosed instances of significant non-compliance with laws and regulations. Findings of non-compliance or ineligible expenditures must be presented in enough detail for management of the School District to be able to understand the findings and Implement corrective action.

4.7. Statement of Findings

The audit shall include a statement of findings and recommendations affecting the financial statements, internal control, accounting, accounting systems, legality of actions, other instances of non-compliance with laws and regulations, and any other material information.

Prior to the submission of the final draft of the audit report, the Auditor shall meet with appropriate management and staff of the School District to discuss and clarify potential findings.

4.8. Working Papers

Working papers shall be retained by the Auditor for a period of three (3) years, unless otherwise specified by the School District. Such working papers shall be available for review and audit by the School District, representatives of the Federal and/or State governments and other individuals designated by the School District.

4.9. Resources to be provided by the School District

4.9.1. Prior Year's Records

Copies of prior year's financial statements, budgets, and audit reports are available and shall be provided to the Auditor. Eide Bailly, PC performed the prior-year audits. Copies of these reports are available at Lennox School District

4.9.2. Staff Assistance

The School District shall assign appropriate staff to assist the Auditor by providing required information and explanations. Staff of the Fiscal Services Department will be assigned as needed to assist the Auditor in fieldwork and to provide information that is pertinent to the work of the Auditor.

4.9.3. Working Space

The School District shall provide Auditor with working space for a maximum of four (4) persons. Request for space shall be directed to the attention of the Director of Fiscal Services a minimum of four (4) weeks prior to the time the space will be required.

5. PROPOSAL RESPONSE REQUIREMENTS

5.1. General

All proposals shall be submitted in the format as specified. Provide a complete response to each request for information. The Assistant Superintendent of Business Services and the Director of Fiscal Services will use responses to this Section of the Request for Proposal to determine the successful Auditor.

5.2. Title Page

Indicate the Request for Proposal Title being provided, the name of the firm, local address, the name of the firm's contact person for the purpose of this RFP, the email address and telephone number of the contact person, and the date.

5.3. Table of Contents

Include a clear identification of the material included in the firm's response by section and by page number.

5.4. Letter of Transmittal

Summarize understanding of the work to be done. Indicate the names of the persons who will be authorized to make representations on the part of the firm, their titles, addresses and telephone numbers. The person and/or persons authorized to execute the contract on the part of the firm shall sign the transmittal letter.

5.5. Proposal Letter

5.5.1. Assurance that the audit will adhere to the audit requirements of The CDE Audit Guide; and Uniform Grants Guidance, 2 CFR Part 200, Subpart F.

5.5.2. Each of the financial and compliance areas to be audited.

5.5.3. The date by which the final audit report will be provided.

5.5.4. A statement to the effect that the auditor shall make available, upon request by CDE, a copy of all audit documentation pertaining to the audit.

5.5.5. Assurance that the CPA will provide two copies of the audit report and management/communication letter directly to the CDE at:

California Department of Education
Audits and Investigations Division
1430 N Street, Suite 5319
Sacramento, CA 95814

5.6. Profile of Auditor

5.6.1. State whether the firm is local, regional, national or international.

5.6.2. State the location of the office from which the work will be done if the firm is awarded the contract, the number of partners, managers, senior auditors, supervisors and other professional staff employed at this office.

5.6.3. Describe the range of activities performed by the office from which the work will be done (i.e. auditing, accounting, tax service, management service).

5.6.4. Discuss this office's experience in auditing computerized systems, particularly those of school districts, including the number and classifications of personnel skilled in computer-related audit services.

5.7. Peer Review

A copy of the firm’s most recent governmental peer review report, the related letter of comments, and the firm’s response to the letter of comments.

5.8. Auditor’s Staffing and Qualifications

5.8.1. Indicate the name of the person who will manage the audit services as specified in this Request for Proposal. Provide a brief resume of the manager's background, training and experience. Specifically discuss the manager's experience in managing school district audits of the size and scope as specified herein.

5.8.2. Indicate the names of supervising auditors who will be assigned to the audit of the School District. Provide a brief resume of the supervisor's background, training and experience in supervising audits of the size and scope of the audits as specified herein.

5.8.3. Indicate the levels and titles of other auditors who will be assigned to perform services under the contract. Include a job description that describes the types of experience, background and training required for each of the classifications proposed.

5.9. References

Provide a list of clients for whom the Audit firm has provided related auditing services in the past two (2) years. Indicate the scope of the audits performed for each of the reference clients. Include the name of the client, address, telephone and the name of each client's manager. Also include the names of individuals serving for the Auditor and their roles.

5.10. Auditor's Approach to the Audits

Prepare a work plan to accomplish the auditing services as specified in this Request for Proposal. The work plan shall include time estimates for each significant segment of the work; the number of staff to be assigned, including supervisors where appropriate; the level of each of the staff members to be assigned; and any specialist who will be assigned. Auditor will also specify whether the audit will be conducted via remote, hybrid, on site, etc.

5.11. Costs of the Services – All School District Funds

State the contract price for the audit of all funds of the School District as detailed in Attachment B or the first year services to be provided and each of the two (2) years thereafter. Contract price should be listed as separate line items for the financial statement audit. Costs as specified in this Section shall be based upon the scope of the work as specified herein. It is understood that if the scope of the work is increased and/or decreased, the maximum cost as proposed would be adjusted upwards and/or downwards as appropriate.

5.12. Additional Information

The preceding sections shall contain only the information requested. If Auditor desires to present additional information, such additional information shall be presented in this section of the RFP. If there's no additional information to present, indicate, "There is no additional information to present."

5.13. Assurances

Auditor certifies the managing and supervising auditors that will be assigned to this job are properly licensed, certified public accountants on or before July 1, 2018.

Auditor certifies that Auditor meets the independence standards of the most recent edition of the GAO Government Auditing Standards.

Auditor understands that the primary purpose of the audit as specified herein is to express an opinion on the financial statements that such an audit is subject to the inherent risk that errors or fraud may not be detected. If conditions are discovered which lead to the belief that material errors or fraud may exist, or if any other circumstances are encountered that require extended services, the Auditor will promptly advise the School District. No extended services will be performed unless they are authorized by the School District and the agreement covering the work to be done has been amended to reflect such extended services.

Auditor shall certify that in accordance with auditing standards and other applicable guidelines and regulations, the Auditor will select the necessary procedures to test compliance and to disclose noncompliance with specified laws, regulations and contracts.

6. ANALYSIS AND EVALUATION OF PROPOSALS

6.1. General

This Section of the Request for Proposals describes the general procedures that will be utilized by the Assistant Superintendent of Business and the Director of Fiscal Services during the evaluation and selection process.

The School District will assemble a proposal review team. The team will be comprised of staff from the School District's Fiscal Department and Executive Cabinet. The team will evaluate each proposal to determine the "best-value" solution for the School District. The "best-value" proposal need not be the lowest cost proposal. The Auditor's ability to develop a rapport and working relationship with School District personnel will also be considered.

The School District reserves the right to use any resources and information available to it for evaluation of the RFP submittals.

It is the intention of the School District to select an Auditor who is deemed to best satisfy the requirements of this Request for Proposal, taking into consideration all aspects of the RFP response, including experience, quality, and the cost of the services to be provided.

6.2. Elements of Evaluation of Proposals

6.2.1. Technical Factors

6.2.1.1. Responsiveness of the proposal is clearly stating an understanding of the work to be performed.

6.2.1.2. Director of Fiscal Services and Assistant Superintendent of Business will consider:

- 6.2.1.2.1. Appropriateness and adequacy of proposed procedures
- 6.2.1.2.2. Necessity of procedure
- 6.2.1.2.3. Reasonableness of time estimates
- 6.2.1.2.4. Appropriateness of assigned staff levels
- 6.2.1.2.5. Time-lines of expected completion

6.2.1.3. Technical Experience of the firm

6.2.1.4. Qualifications of staff, particularly prior school district audit experience

6.2.1.5. Size and structure of the firm

6.2.2. Cost Factors

6.2.2.1. Cost of work to be performed

6.2.2.2. Cost will be a significant factor when all other evaluation criteria are relatively equal

6.3. Proposal Evaluation Method

The evaluation formula and the values assigned to the criteria that will be used by the proposal review team will be weighted. Total scores will be determined by adding the points received for technical qualifications (maximum 75 points) to the points received for the cost of the audit (maximum 25 points).

6.4. Mandatory Criteria

6.4.1. The Audit firm must be a certified public accountant, property licensed before July 1, 2018.

6.4.2. The Audit firm must meet the independence standards of the most recent edition of the GAO Governmental Auditing Standards.

6.4.3. The Audit firm must have a record of quality work.

6.5. Oral presentations

The apparent successful Auditor and/or Auditors may be requested to present a formal presentation to the Board of Education. The purpose of the presentation is to introduce the Auditor's professional staff to the Board of Education and have these staff members briefly discussed their technical and management plans for the audit services.

6.6. Auditor Selection

Following the Assistant Superintendent of Business Services' and the Director of Fiscal Services' final selection of the apparent successful Auditor, the Assistant Superintendent and/or Director of Fiscal Services will enter into negotiations regarding the provisions of the Agreement. If a satisfactory contract cannot be negotiated, the Assistant Superintendent and/or Director of Fiscal Services may, in their sole discretion, begin contract negotiations with the second-ranking Auditor and terminate negotiations with the originally selector Auditor.

The decision of the School District is final and is not subject to review. The School District may reject all proposals submitted and negotiate with a single Auditor when it is determined to be in the best interest of the School District to do so.

ATTACHMENT A

LENNOX SCHOOL DISTRICT

LIST OF DISTRICT FUNDS

FUND 01:	GENERAL
FUND 08:	ASSOCIATE STUDENT BODY
FUND 12:	CHILD DEVELOPMENT
FUND 13:	CAFETERIA SPECIAL REVENUE
FUND 14:	DEFERRED MAINTENANCE
FUND 17:	SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS
FUND 20:	POST EMPLOYMENT BENEFIT FUND
FUND 21:	BUILDING FUND
FUND 25:	CAPITAL FACILITIES
FUND 35:	COUNTY SCHOOL FACILITIES
FUND 40:	SPECIAL RESERVE FOR CAPITAL OUTLAY
FUND 51:	BOND INTEREST AND REDEMPTION
FUND 76:	PAYROLL CLEARANCE

ATTACHMENT B

LENNOX SCHOOL DISTRICT

COST PROPOSAL RESPONSE FORM

LENNOX SCHOOL DISTRICT

REQUEST FOR PROPOSAL

INDEPENDENT AUDIT SERVICES

COST PROPOSAL RESPONSE FORM

To: Lennox School District
10319 Firmona Ave.
Lennox, CA 90304

Attention: Arleta Ilyas, Assistant Superintendent of Business

From: _____

_____

_____

Pursuant to and in compliance with your Notice to Auditors Calling for Proposal and all other documents relating thereto, the un

dersigned Auditor, having familiarized themselves with the terms and conditions of the proposal documents, hereby proposes and agrees to perform, within the time stipulated, the work to be done and to provide all labor and materials necessary to perform the work in connection with:

INDEPENDENT AUDIT SERVICES

All in strict conformance with the specifications for the amounts as specified below:

1. CONTRACT PRICE – ALL FUNDS OF LENNOX SCHOOL DISTRICT

   Fiscal Year Ending June 30, 2026 $_____

   Fiscal Year Ending June 30, 2027 $_____

   Fiscal Year Ending June 30, 2028 $_____

2. It is understood that the School District reserves the right to reject this proposal and that this proposal will remain open and not be withdrawn for a period of thirty (30) days after the date scheduled for submission of proposals.

The names of all persons interested in the foregoing proposal as principals are as follows:

_____	_____
Name	Title
_____	_____
Name	Title
_____	_____
Name	Title
_____	_____
Date	Name of Firm

By:_____
Signature of Authorized Agent

By:_____
Signature of Authorized Agent

By:_____
Signature of Authorized Agent

NOTE: If Auditor is a corporation, the legal name of the corporation shall be set forth above together with the signature of authorized officers or agents, and the documents shall bear the corporate seal; if Auditor is a partnership, the true name of the firm shall be set forth above together with the signature of the partner or partners authorized to sign contracts on behalf of the partnership; and if Auditor is an individual, their signature shall be placed above.