

PROVISO TOWNSHIP HIGH SCHOOLS DISTRICT 209
8601 W. Roosevelt Road
Forest Park, IL 60130
708-338-5959

Subject: **Request for Proposal for Audit Services**
Bid No. 12-07

December 17, 2011

ATTENTION BIDDERS:

The Board of Education of Proviso Township High Schools District 209 is soliciting proposals from independent certified public accounting firms to provide auditing services to the school district for the school's fiscal years ending June 30, 2012 and June 30, 2013. Bid instructions and specifications are enclosed.

Bids are due **Wednesday, January 4, 2012 at 10:30 am.** Bids will be publicly opened at 10:45 a.m. You will be notified as soon as a decision has been reached. Forward all bids to: The Office of Business Administration, Proviso Township High Schools District 209, 8601 W. Roosevelt Road, Forest Park, Illinois 60130.

The Board of Education will accept only bids that are clearly marked "**Audit Services Bid**" on the outside of the **opaque** envelope. For additional information regarding the bid, please e-mail me at spalmer@pths209.org.

Sincerely,

Sharon Palmer
Director of Accounting

**PROVISO TOWNSHIP HIGH SCHOOLS
8601 WEST ROOSEVELT ROAD
FOREST PARK, IL 60130-2532
(708) 338-5959**

Sealed bids will be accepted:

SUBMIT YOUR BIDS TO THE ATTENTION OF:

Request for Proposal for Audit Services

Business Office

AT THE ABOVE ADDRESS NOT LATER THAN:

January 4, 2012, 10:30 am

YOUR BID MUST BE SUBMITTED IN A SEALED ENVELOPE CLEARLY MARKED WITH YOUR
COMPANY NAME AND THE FOLLOWING INFORMATION

BID NO. 12-07

Please complete the following:

Company Name

Street Address

City, State, Zip Code

Telephone Number (including area code)

SECTION I: GENERAL INFORMATION

1. GENERAL

- A. Bid shall be submitted in an envelope properly marked with the title of bid and bid number.
- B. Seal and deliver your bid to the Business Office on or before the time scheduled for the opening.
- C. Your bid shall be made on the form provided.
- D. Unsigned or late bids will not be considered.
- E. Proviso Township High Schools District 209 is not subject to Federal Excise Tax or Illinois Retailers Occupational Tax.
- F. Prices quoted shall include all charges for packing, transportation, and delivery to the school building or District Office as designated on the bid.
- G. Correspondence shall be addressed to the Business Office.
- H. Bids are available for inspection in the Business Office after award of orders/services.
- I. Each bid must be accompanied by a Certificate of Eligibility to Bid, certifying that the bidder is not barred from bidding on public contracts due to a conviction for the violation of Section 33E-3 (bid rigging) or 33E-4 (bid rotating) of the Illinois Criminal Code of 1961 or a conviction or admission of guilt which is a matter of record for bribing or attempting to bribe an officer of the State of Illinois. The Certificate of Eligibility to Bid form is included within the bid documents. No bid will be considered responsive unless accompanied by a signed Certificate of Eligibility to Bid.
- J. Each bid from a Contractor with 25 or more employees must be accompanied by a Certificate of Compliance with the Illinois Drug-Free Workplace Act certifying that the bidder shall provide a drug-free workplace for all employees engaged in the performance of work under the contract and that the bidder is not barred from bidding on public contracts due to a violation of the Illinois Drug-Free Workplace Act. Each bid from an individual must be accompanied by a Certificate of Compliance with the Illinois Drug-Free Workplace Act certifying that (he, she, it) shall not engage in the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance in the performance of the contract and that (he, she, it) is not barred from bidding on public contracts due to a violation of the Illinois Drug-Free Workplace Act. The Certificates of Compliance with the Illinois Drug-Free Workplace Act are included within the bid documents. No bid will be considered responsive where applicable. The contract awarded shall be subject to suspension of payments or termination, or both, if it is determined that the bidder has made a false certification or that the bidder has violated the certification by failing to carry out the requirements of the Illinois Drug-Free Workplace Act.
- K. Each bid must be accompanied by a certificate regarding a sexual harassment policy certifying that the bidder has a written sexual harassment policy that includes: information that sexual harassment is illegal; defines sexual harassment under Illinois law; describes sexual harassment using examples; has an internal complaint process including penalties; informs employees of their rights under the Illinois Human Rights Act and the complaint process available through the Department of Human Rights and Illinois Human Rights Commission; states that anyone filing a complaint will be protected against retaliation.

2. ERRORS AND OMISSIONS

All proposals shall be submitted with each space properly completed. The special attention of Bidders is directed to the policy that no claim for relief because of errors or omissions in bidding will be considered and Bidders will be held strictly to the proposals as submitted. Should a Bidder find any discrepancies in, or omissions from, any of the documents, or be in doubt as to their meaning, he shall advise the Chief Financial Officer, or the District's designee, who will issue the necessary clarifications to all prospective Bidders by means of addenda.

3. WITHDRAWAL OF BIDS

Bids may be withdrawn by letter, telegram, or in person prior to the time and date established for the opening of bids.

4. INVESTIGATION OF BIDDERS

- A. The Business Office will make such investigation as is necessary to determine the ability of the Bidder to fulfill bid requirements. The Bidder shall furnish such information as may be requested and shall be prepared to show completed installations of equipment, types of services, or supplies similar to that included in his bid.
- B. The Board of Education reserves the right to reject any bid if it is determined that the Bidder is not properly qualified to carry out the obligations of the contract.

5. RESERVATION OF RIGHTS BY THE DISTRICT

The Board of Education reserves the right to reject any or all bids, to waive irregularities, and to accept the bid, which is, considered to be in the best interests of the District. Any such decision shall be considered final.

6. EXCEPTIONS

Any exceptions to these conditions or deviations from written specifications must be in writing and attached to the bid form.

7. SIGNATURE CONSTITUTES ACCEPTANCE

The signing of these bid forms shall be construed as acceptance of all provisions contained herein.

8. EQUAL EMPLOYMENT OPPORTUNITY

During the performance of this contract (whether or not Federal funds are involved) the Contractor agrees as follows:

- A. The Contractor will not discriminate against any employee or applicant for employment because of race, creed, color, sex, or national origin. The Contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, creed, color, sex, or national origin. Such action shall include but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.
- B. The Contractor will, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, state that all qualified applicants will receive consideration for employment without regard to race, creed, color, sex, or national origin.
- C. The Contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the labor union or workers' representative of the Contractor's commitments under Section 202 of Executive Order No. 11246 of September 24, 1965, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

- D. The Contractor will comply with all provisions of Executive Order No. 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- E. The Contractor will furnish all information and reports required by Executive Order No. 11246 of September 24, 1965, and by the rules, regulations and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the contracting agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
- F. In the event of the Contractor's noncompliance with the nondiscrimination clauses of this contract or with any of such rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the Contractor may be declared ineligible for further Government contracts or Federally assisted construction contracts, in accordance with the procedures authorized in Executive Order No. 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order No. 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor or as otherwise provided by Law.
- G. The Contractor shall include the provisions of paragraphs (A) through (G) in every subcontract or purchase order unless exempted by rules, regulations, or order of the Secretary of Labor issued pursuant to Section 204 of Executive Order No. 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The Contractor shall take such action with respect to any subcontractor or purchase order as the contracting agent may direct as a means of enforcing such provisions, including sanctions for noncompliance: Provided, however, that in the event the Contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the contracting agency, the Contractor may request the United States to enter into such litigation to protect the interest of the United States.

9. COMPLETION DELIVERY TIME

If delivery time will exceed thirty days after receipt of a purchase order, state the delivery time by the respective item in the "Description" column.

10. EVALUATIONS

The Board of Education reserves the right to reject any and all bids, to waive any technicalities in the bidding, and to award each item to different bidders or all items to a single bidder unless otherwise noted on bid request, and to determine whether in the opinion of the Board of Education: (1) an equal or alternate is a satisfactory substitute, (2) an early delivery date is entitled to more consideration than price, (3) an earlier delivery date is to be disregarded because of the reputation of the bidder for not meeting delivery dates, (4) a bidder is not a responsible bidder and should be disregarded, and (5) what exceptions or deviations from written specifications will be accepted.

All bids are evaluated based on qualifications, price, and professional references.

11. PUBLIC BID OPENING

Bidders and other interested parties are cordially invited to be present at the public bid opening to be held at the School District's Office of Business Administration. Bids will be publicly opened and bid results announced. Awards, however, will not be made until after the staff has made a thorough analysis of all bids. Bid awards will be officially made at a subsequent meeting of the Board of Education.

SECTION II SPECIFICATIONS:

Request for Proposal for Audit Services

The Board of Education of Proviso Township High Schools District 209 is soliciting proposals from independent certified public accounting firms to provide auditing services to the school district for the school's fiscal years ending June 30, 2012 and June 30, 2013.

Terms of Agreement

Proviso Township High Schools District 209 (the "District") fiscal year ends on June 30. Records necessary to conduct the year-end audit are generally available for final review on or about July 15th of each year. The audit and field work must be completed by September 1st of each year, with the Annual Financial Report (AFR) completed by October 8th and the final audit completed by November 8th.

Qualifications

Eligible accounting firms shall meet the following specifications:

- Shall have no obligations or interest that conflict with the best interest of Proviso Township High Schools District 209;
- Shall have the professional proficiency to provide the services requested herein;
- Shall have credible experience auditing Illinois school districts; and have current Illinois school clients;
- Shall be knowledgeable of the regulations and accounting statements of the Governmental Accounting Standards Board, particularly Statement No. 34 (GASB Statement #34)
- Shall meet appropriate state licensing requirements
- Have not been suspended or debarred from performing government audits

GASB Statement #34

The school district's audit firm will need to provide audited statements in compliance with GASB Statement #34.

The proposal should address the following tasks and related tasks and costs to assist the school district in implementation of GASB Statement #34.

- Meetings to review and identify the reconciling items to the government-wide financial statements;
- Additional annual work required in preparing or auditing the government-wide financial statements, required supplementary information and management discussion and analysis of financial information.

The proposal shall indicate the firm's experience with the implementation of GASB Statement 34 with other governmental entities.

The District will employ the services of an independent actuary to provide the necessary services/analysis/schedules to be in compliance with GASB 45 requirements.

Scope of Audit

The District funds to be audited are as follows:

- Governmental Funds
 - Education Fund
 - Operation and Maintenance Fund (O&M)
- Special Revenue Funds
 - Transportation Fund
 - MR/SS Fund
- Capital Projects Fund
- Debt Service Fund
- Working Cash Fund
- Fiduciary and Agency Funds
 - Student Activity Funds
- General Fixed Asset Accounts
- Medical Reserve Fund

The auditor shall observe the adequacy of the District's system of internal control. Any material weaknesses shall be noted and appropriate recommendations shall be reviewed with the Chief Financial Officer and the Superintendent of Schools and shall be included in a Management Letter to Proviso Township High Schools District 209 Board of Education.

The audit report shall be completed no later than November 8th of each year.

The District shall reserve the right to request copies of any of the working papers prepared in conjunction with the audit engagement at no additional cost to the District. Such working papers shall be provided on a timely basis, regardless of the status of any current agreements between the District and the audit firm. The audit and reports should be made in accordance with the Illinois State Board of Education *Guide to Auditing and Reporting for Illinois Public Local Education Agencies*, and with generally accepted auditing standards and *Government Auditing Standards*, issued by the U.S. General Accounting Office; the Single Audit Act of 1984; and the provisions of OMB Circular A-133, "Audits of State, Local Governments and Non-Profit Organizations." The audit will include tests of the accounting records of Proviso Township High Schools District 209 and other procedures necessary to express an opinion that the financial statements are fairly presented, in all material respects, in conformity with the modified accrual basis of accounting, and to report on the schedule of Federal Financial Assistance and on Proviso Township High Schools District 209 compliance with laws and regulations and its internal controls as required for a Single Audit and the implementation of GASB 34.

Audit confirmations (legal, financial and others) will be prepared by the auditor in final form and mailing costs will be borne by the auditor.

It is expected that the auditor shall perform the following in the normal course of the audit:

- Analysis of sundry income and expense accounts (other income, sale of assets, legal expense)
- Completion of various internal control questionnaires and single audit checklists
- Auditors' Report
- Notes to Financial Statements
- Schedule of Expenditures of Federal Awards
- All other schedules and opinions to be included in the Single Audit Report
- Schedule of Major/Non-Major Fund Determination
- Government-wide Financial Statements
- File the Data Collection form for reporting on Audits of States, Local governments, and Non-Profit Organizations
- Prepare the Annual Financial Report (AFR) for submission to the Illinois State Board of Education by October 8th

A list of schedules and reports indicating responsibility for preparation is included as Exhibit "A" of this Request For Proposal.

Audit Standards

The examination of the District's records shall be done in accordance with generally accepted auditing standards, as adopted by the AICPA and GASB Statement No. 1, "Codification of Auditing Standards and Procedures," for state and local governments.

Form of Proposal

Proposals shall be presented as follows:

1. Brief statement of understanding of the work to be done and a positive commitment to perform the work within the specified time period.
2. Explanation of the size and structure of your firm.
3. Reference list of public school district audit clients including the types of services performed and the length of service with each district.
4. A "not to exceed" fee quote for the audit for the FY2011 and FY2012 school years. The audit proposal may not be withdrawn for a period of ninety (90) days from the date the proposals are opened. A quote form is attached to this Request for Proposal for Auditing Services.

5. Acknowledgement and commitment to prepare (or help prepare) the schedules and reports listed on Exhibit A attached hereto.
6. A list of the key personnel who will be assigned to perform the work and a complete resume of their education and work backgrounds.

Additional Information

- The District will not be liable for any cost incurred in the preparation of proposals.
- The submission of a proposal shall be prima facie evidence that the firm submitting the proposal has full knowledge of the scope, nature, quantity and quality of work to be performed; the detailed requirements of the specification; and the conditions under which the work is to be performed.
- The firm submitting the proposal shall furnish the District such additional information as the District may reasonably require.
- The District will not be liable and will not pay for any costs not included in the proposal. Specifically, it will not be subject to any fees for "extra work."
- The District reserves the right to conduct interviews of any or all firms submitting proposals prior to selection. The District will not be liable for any costs incurred by the firm in connection with such interviews (i.e., travel, reproduction costs, etc.).
- The District reserves the right to reject any and all proposals. It retains sole discretion to accept the proposal it considers most favorable to its interest, and the right to waive minor irregularities in the proposals. The District further reserves the right to reject all proposals and seek new proposals when such a process is in the best interest of the District.

About Proviso Township High Schools District 209

Proviso Township High Schools District 209 is a public school district with an enrollment of approximately 5033 students and a certified and non-certified staff of approximately 579.

The accounting function is primarily performed by the Chief Financial Officer. The District's funds include General Revenue, Special Revenue, Debt Service, and Fiduciary Funds. Activity Funds (included under Fiduciary) are maintained at the high school and the District Office. Activity Funds are owned, operated and managed by the staff and student body under the guidance of school Principals, Director of Accounting, and Chief Financial Officer.

The District's budgeted revenue for the fiscal year 2012 is \$73,959,166.00 and budgeted expenditures are \$73,568,211.00.

All clarifying questions should be addressed to Sharon Palmer via e-mail only at spalmer@pths209.org no later than Wednesday, December 27, 2011. All answers to all questions will be remitted to all bidders.

SECTION III: DELIVERY POINTS

Service points for purposes of this bid shall be the following location(s) designated by an "X" in the left column:

- _____ PROVISO EAST HIGH SCHOOL
807 S. FIRST AVENUE
MAYWOOD, IL 60153

- _____ PROVISO WEST HIGH SCHOOL
4701 W. HARRISON STREET
HILLSIDE, IL 60162

- _____ PROVISO MATH AND SCIENCE ACADEMY (PMSA)
8601 W. ROOSEVELT ROAD
FOREST PARK, IL 60130

COURTESY NO BID RESPONSE QUESTIONNAIRE

If you are not submitting a price on this bid, District 209 would like your input as to why you are not bidding. Please indicate your reason and return by Bid Due Date to:

Proviso Township High Schools
Office of Business Administration
8601 West Roosevelt Road
Forest Park, IL 60130-2532
Attention: Business Office
(708) 338-5959

Please mark the outside of the envelope "No Bid." Thank you.

_____ Previous commitments, too busy

_____ Too small a job/order

_____ Too large a job/order

_____ Our firm not suited for this type of work

_____ Do not like to bid

_____ Could not schedule site examination

_____ Do not want to be bonded for this job

_____ Other _____

Firm Name

By Title

Address

City, State, Zip Code

CERTIFICATE OF ELIGIBILITY TO BID

_____ (contractor/vendor), pursuant to Section 33E-11 of the Illinois Criminal Code of 1961 as amended, hereby certifies that neither (he, she, it) nor any of (his, her, its) partners, officers, or owners of (his, her, its) business has been convicted in the past five (5) years of the offense of bid-rigging under Section 33E-3 of the Illinois Criminal Code of 1961 as amended and that neither (he, she, it) nor any of (his, her, its) partners, officers, or owners of (his, her, its) business has ever been convicted of the offense of bid-rotating under Section 33E-4 of the Illinois Criminal Code of 1961 as amended.

Contractor/Vendor

By: _____
Print or Type

Signature

Title

Date

(Individual Vendor)

**CERTIFICATE OF COMPLIANCE WITH
ILLINOIS DRUG-FREE WORKPLACE ACT**

_____ (Individual Vendor), does hereby certify pursuant to Section 4 of the *Illinois Drug-Free Workplace Act* (Ill. Rev. Stat., ch. 127, par. 132.314) that (he, she) will not engage in the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance in the performance of the contract and that (he, she) is not ineligible for award of this contract by reason of debarment for a violation of the *Illinois Drug-Free Workplace Act*.

Individual Vendor

By: _____
Signature

Date

(Vendors With 25 or More Employees)

**CERTIFICATE OF COMPLIANCE WITH
ILLINOIS DRUG-FREE WORKPLACE ACT**

_____ (Vendor), having 25 or more employees, does hereby certify pursuant to Section 3 of the *Illinois Drug-Free Workplace Act* (Ill. Rev. Stat., ch. 127, par. 132.313) that (he, she, it) shall provide a drug-free workplace for all employees engaged in the performance of work under the contract by complying with the requirements of the *Illinois Drug-Free Workplace Act* and further certifies that (he, she, it) is not ineligible for award of this contract by reason of debarment for a violation of the *Illinois Drug-Free Workplace Act*.

Vendor

By: _____
Signature

Title

Date

**CERTIFICATE REGARDING
SEXUAL HARASSMENT POLICY**

_____ (Contractor), does hereby certify pursuant to Section 2-105 of the *Illinois Human Rights Act* (775 ILCS 5/2-105) that (he, she, it) has a written sexual harassment policy that includes, at a minimum, the following information: (1) the illegality of sexual harassment; (2) the definition of sexual harassment under State law; (3) a description of sexual harassment, utilizing examples; (4) an internal complaint process including penalties; (5) the legal recourse, investigative and complaint process available through the Department of Human Rights and Human Rights Commission; (6) direction on how to contact the Department of Human Rights and Human Rights Commission; and (7) protection against retaliation.

Name of Contractor

By: _____
Signature

Title

Date

Exhibit A

List of Schedules and Reports for Proviso Township High Schools District 209

		Prepared by Auditor	Prepared by District
1.	General ledger trial balance for governmental funds		X
2.	Reconciliation of bank statements		X
3.	List of petty cash accounts		X
4.	Schedule of investments		X
5.	Schedule of investment income		X
6.	Schedule of accrued accounts payable		X
7.	Schedule of fixed assets and depreciation	X	X
8.	Analysis of components of accrued accounts	X	X
9.	Schedule of federal assistance for Fed Compliance Audit	X	
10.	State revenue confirmation (FRIS Report)		X
11.	Schedule of current real estate taxes		X
12.	ISBE Form 62-18, Annual Financial Compliance	X	
13.	Activity funds bank reconciliations		X
14.	ISBE Form 50-35, Annual Financial Report	X	
15.	Auditor's Report	X	
16.	Notes to financial statements	X	
17.	Schedule of exp. of federal awards for the Single Audit	X	
18.	All other schedules for Single Audit	X	
19.	Government-wide financial statements	X	
20.	Management's discussion and analysis	X	X
21.	Schedule of accrued wages, payroll taxes, & vacation		X
22.	Data collection form for reporting on audits of states, Local governments, and non-profit organizations	X	

Where both parties are indicated to prepare the information, support from the auditing firm is requested.