

**MAINE TOWNHSIP HIGH SCHOOL DISTRICT 207  
1177 S Dee Rd  
Park Ridge, IL 60068**

**REQUEST FOR PROPOSAL  
AUDIT SERVICES**

School District 207 will receive proposals for audit services for fiscal years ending June 30, 2024, 2025 and 2026 according to the specifications contained herein.

Proposals shall be submitted in sealed envelopes clearly marked:

**RFP: AUDIT SERVICES  
ATTN: Patricia Alvarez  
Director of Fiscal Services  
1177 S. Dee Road, Park Ridge, IL 60068**

**Proposals will be accepted until 10:00 AM** local time on **Friday, November 17, 2023**. Proposals will be publicly opened and read in the District 207 Administration Center at 1177 S Dee Road, Park Ridge IL.

For additional information or clarification, please contact Patricia Alvarez, Director of Fiscal Services, (847) 692-8022 or e-mail at [palvarez@maine207.org](mailto:palvarez@maine207.org).

Date Issued: October 27, 2023

**SECTION I: INTRODUCTION**

The Maine Township High School District 207 Board of Education invites independent certified public accounting firms to submit audit proposals for auditing services for the three years ending June 30, 2024, 2025, and 2026 for Maine Township High School District 207 and for the North Suburban Region for Vocational Education (NSERVE).

Sealed proposals marked “RFP: Audit Services” will be received before and opened at 10:00 a.m., Tuesday, November 14, 2023 at Maine Township High School District 207’s Administration Center located at 1177 S Dee Road Park Ridge, IL 60068.

It is understood that this is not a competitive bid, but rather a proposal to perform auditing services for District 207 and NSERVE. The quotation requested is a “not to exceed” amount. Include estimated hours and rates by type of personnel. The fee must be broken down by entity and year. No additional fees will be paid by any entity unless mutually agreed upon.

	Fee 2024	Fee 2025	Fee 2026	Total Fees	Hourly Rate for Additional Work
District 207					
NSERVE					
Total					

Selection of an auditor is exclusively the province of the Board of Education. The Board reserves the right to select on the basis of written information provided and/or interview, with the Board of the candidate.

Should you have any questions or require further information, please contact Ms. Patricia Alvarez, Director of Fiscal Services, at (847) 692-8022 or by email at palvarez@maine207.org.

**Proposal Schedule:**

Requests for proposals published	October 31, 2023
Deadline for submission	November 17, 2023
Potential interviews with finalists	Week of December 4 <sup>th</sup>
Board of Education approval	January 2024

**SECTION II: INSTRUCTIONS**

- Proposals shall be submitted in an envelope properly marked “RFP: Audit Services”. Proposals must be received in the Administrative Office on or before the time scheduled for the opening.
- Any explanation or statement that proposers wish to make must be placed in an envelope with their proposal but shall be written separate of the proposal and attached thereto. Unless a proposer so indicates, it is understood that the proposer has responded in strict accordance with these Specifications.
- Proposers must satisfy themselves as to the intent of the specifications. After submission of the proposal, no complaint or claim that there was any misunderstanding in regard to the specifications will be entertained from any proposer.
- This contract shall not be assigned or any part of the same subcontracted without written consent of the District, and in no case shall such consent relieve the proposer from its obligations or change the terms of this contract.
- The District will make such investigation as is necessary to determine the ability of the Proposer to fulfill the specified requirements. The Proposer shall furnish such information as may be requested.
- The Board of Education of District 207 reserves the right to reject any and all Proposals, to waive any technicalities, to award Proposals to the lowest responsible proposer and to determine whether, in the opinion of the Board of Education, a proposer is not a responsible proposer and should be disregarded, and what exceptions or deviations from written specifications will be accepted.
- Proposers must bid on all services.

8. Proposals must be open and firm for sixty (60) days to allow for Board of Education approval.
9. Proposals may be withdrawn by letter, FAX, or in person prior to the time and date established for the opening of Proposals.

**SECTION III: SCOPE- Maine Township High School District 207**

- The government-wide financial statements and the fiduciary fund financial statements are reported using the accrual basis of accounting. The governmental fund financial statements are reported using the modified accrual basis of accounting.
- Annual Financial Statements to include basic financial statements and supplementary schedules presented in accordance with the financial reporting model described in Governmental Accounting Standards Board (GASB) Statement No. 34, GASB No. 44, GASB No. 45, GASB No.65 and GASB No. 68, GASB No. 96, along with any other pertinent reporting standards.
- All audits shall be based upon the additional requirements of the Single Audit Act Amendments and OMB Circular A-133, Audit of States, Local Governments, and Non-profit Organizations.
- All audits shall include a Management Letter, SAS 112 letter and other required communications.
- All audits shall include the Annual Financial Report (ISBE form 50-35) for electronic submission to ISBE and paper copies for the District's records.
- The firm will be available from time to time to answer questions as they arise.

The annual audit shall consist of an examination of all the financial statements that collectively comprise the District's basic financial statements conducted in accordance with auditing standards generally accepted in the United States of America. The audit shall include a review of the system of internal control over financial reporting of the District to ensure that there is effective control over revenues, expenditures, assets and liabilities, and a proper accounting of resources, liabilities, and accounting operations.

The audit shall also consist of tests of compliance with requirements of the applicable state and federal laws and regulations of material effect on the financial statements.

The examination shall be sufficient in scope so as to render an opinion on the fairness of the representations contained in the basic financial statements and the changes in financial position thereof in accordance with generally accepted accounting principles for state and local governments.

**Scope – NSERVE**

- Annual Financial Statements to include basic financial statements on a modified cash basis.
- All audits shall be based upon the additional requirements of the Single Audit Act Amendments and OMB Circular A-133, Audit of States, Local Governments, and Non-profit Organizations.
- All audits shall include a Management Letter, SAS 112 letter and other required communications.
- All audits shall include the Annual Financial Report (ISBE form 50-35) for electronic submission to ISBE and paper copies for the District's records.

**SECTION IV: SERVICES REQUIRED – Maine Township High School District 207**

The auditor shall prepare the following printed and bound reports:

- Annual Financial Report (ISBE 50-35) for the District to be prepared for submission to the Illinois State Board of Education

- Comprehensive Annual Financial Report (CAFR) consistent with the prior year format. Supplementary schedules consistent with the prior year report.
  - District 207 prepares the MD&A, Transmittal Letter, and other statistical schedules for the CAFR
- Annual Federal Financial Compliance Section Report (Single Audit) for the District consistent with the prior year's report
- Data Collection Form (SF-SAC) consistent with the prior year's report
- Schedule of Expenditures of Federal awards (SEFA)
- All additional reports, as may be required to be submitted, to the Illinois State Board of Education and any other regulatory agencies under the Single Audit Act

In addition:

- The auditor shall be required to prepare and submit a management letter in connection with the audits. The purpose of the letter shall be to make recommendation, which if implemented, would increase efficiency, improve internal control, and/or assist in effective accounting procedures.
- The auditor shall inform the District in writing of any and all changes in accounting and reporting requirements.
- Following completion of the audit, a representative of the firm shall be available to meet with the Board of Education to review the audit and management letter at a regularly scheduled Board meeting.
- All audit work papers shall remain in the custody of the auditor, however, the School District, federal and state agencies, and succeeding independent auditors shall be given access to audit work papers and shall have the right to copy such work papers pertaining to audits for the fiscal years 2024, 2025 and 2026 and all other years covered by this proposal and resulting contract for a period of up five years after the audits have been completed.
- School District Staff will work with the auditor to prepare the necessary accruals to convert from cash to modified accrual and full accrual.
- Tentative drafts of the Management Letter and all reports must be submitted to the Assistant Superintendent for Business prior to final preparation of these reports. If requested by the District, a meeting shall be held to review the tentative drafts within ten (10) days after their receipt.
- The audit shall be completed by the middle of September, in preparation for October approval by the Board of Education. The AFR reports shall be completed and submitted by October 15<sup>th</sup> each year.

**SECTION V: QUALIFICATIONS**

Proposals will be accepted from firms with demonstrated experience and competency in school district auditing. The minimum qualifications for firms submitting proposals are:

- The audit shall be conducted under supervision of a licensed Certified Public Accountant experienced and knowledgeable in school district auditing, and the senior field auditor must have three to five years of actual experience in supervising a school district audit. The senior field auditor must be on-site during the audit.
- The firm must have existing engagements with at least five public school districts.
- The firm must have experience in the preparation of a governmental CAFR.
- The firm must be available on a day-to-day basis for consultation and on-going auditing needs.
- The firm must provide the name, title, address, and phone number of at least five school district clients for whom the firm has performed audits within the last two years similar in scope and reporting as that required by the District.

**SECTION VI: TERM OF THE ENGAGEMENT**

The term of the engagement covered by the RFP begins with the fiscal year ending June 30, 2024, with two (2) additional one (1) year options for fiscal years ending June 30 of 2025 and 2026.

**SECTION VII. GENERAL TERMS AND CONDITIONS**

A. **HOLD HARMLESS AGREEMENT**

To the fullest extent permitted by law, Proposer shall indemnify, hold harmless and defend the District, members of the Board of Education, officers, employees and agents thereof against all suits, actions, legal proceedings, claims and demands, and against all damages, losses, costs, expenses, and attorney's fees in any manner caused by, arising from, incidental to, connected with, or growing out of the performance of this contract. In addition, all insurance policies described in this section shall insure this Hold Harmless Agreement.

**B. REASSIGNMENT OF RIGHTS**

Proposer agrees not to reassign or sell any right to this contract to another party or parties without prior approval from the District. Such action without approval shall invalidate this contract.

**C. PROPOSER NOT DISTRICT AGENT**

Proposer shall not be held or deemed in any way to be an agent, employee or official of the District, but rather an independent proposer furnishing audit services for the District.

**D. HUMAN RIGHTS ACT**

It shall be mandatory that the Proposer will not discriminate against any employee or applicant for employment upon grounds prohibited by the Human Rights Act (775 ILCS 5/1-101) and further that the Proposer will comply with all provisions of the Human Rights Act including, but not limited to, rules and regulations of the Illinois Human Rights Commission.

**E. EQUAL EMPLOYMENT OPPORTUNITY**

The Proposer will not discriminate against any employee or applicant for employment because of age, race, creed, color, sex, national origin or disability. The Proposer will take affirmative action to ensure the applicants are employed, and the employees are treated equally during employment, without regard to their age, race, creed, color, sex, national origin or disability. 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.

**SECTION VII: FEES**

The proposal shall contain a maximum fee for each respective fiscal year in accordance with the detailed description of services required and an hourly rate for any additional services. An equitable adjustment in the proposed fee shall be negotiated if the cost of the time required for performance of the audit service is increased or decreased pursuant to a change in scope of the audit requested by the District or required by State or Federal regulations. Also, proposals shall contain provisions to the effect that in the event disclosures in the audit indicate extraordinary circumstances, which warrant more intensive and detailed services, the firm shall provide all pertinent facts relative to the extraordinary circumstances together with the firm's estimate of the cost of additional services to the School District that is subject to negotiated agreement prior to commencing with the work.

**SECTION VIII: EVALUATION OF PROPOSALS**

Proposals will be reviewed by the Assistant Superintendent for Business and the top three candidates may be invited to participate in oral interviews. Criteria to be considered in evaluating proposals will include:

1. Understanding of the audit engagement
2. Acceptability of the audit approach
3. Qualifications and technical experience of the firm with Illinois school districts
4. The qualifications of the individuals assigned to the District audit
5. Experience in preparing governmental CAFR.
6. Accessibility and ability to respond to District needs in a timely manner
7. Audit Schedule
8. Fees

**SECTION VIII: INSTRUCTIONS FOR SUBMITTING PROPOSALS**

Sealed proposals clearly marked "RFP: Audit Services" must be received at 1177 S. Dee Road, Park Ridge, IL 60068 no later than 10:00am on November 14, 2023 at which time and place there will be a public opening and reading of the proposals received. Proposals should be submitted to:

Patricia Alvarez  
Director of Fiscal Services  
Maine Township High School District 207  
1177 S Dee Road

## PROPOSAL FORMAT

In order to simplify the review process and obtain the maximum degree of comparison, proposals should be organized in accordance with the following outline:

- A. Title Page  
Include the firm's name, address, contact person's name, phone number, email address, and date of proposal.
  
- B. Table of Contents  
Include a clear identification of the material by section and by page number.
  
- C. Firm Profile and References
  - 1. Provide an overview of the firm, including size, location and experience.
  - 2. Identify the location of the office from which work is to be done and the number of partners, managers, supervisors, seniors and other professional staff employed at that office.
  - 3. Indicate the name(s) of the person(s) who will be authorized to make representations for the firm, including their title(s) and contact information.
  - 4. Include a brief resume of the key personnel who will be assigned to our audit.
  - 5. Include a list of school districts the firm has audited in the last two years. Include a copy of one of your client's CAFR similar in scope to District 207.
  
- D. Services to be Provided and Timing  
Express agreement to meet the requirements of the engagement as stated in the Scope of Audit and Services Required sections of this RFP. Provide descriptions of the audit approach, and illustrations of the procedures to be employed. Provide a tentative schedule for performing key phases of the audit and estimated number of hours for each level of staff necessary to complete each phase of the audit. Describe the kind and amount of assistance to be required of the District employee in order to expedite completion of the audit (i.e. preparation of bank confirmations, audit accruals, search for documents, preparation of summaries, etc.)
  
- E. Additional Information  
Since information not specifically requested must not be included in the foregoing proposal sections, give any additional information considered essential to the proposal in this section. If there is no additional information to present, state in this section, "There is no additional information we wish to present".
  
- F. Fees  
Include the maximum fee that will be charged for each of the three fiscal years and the hourly fee for additional work. The audit fee is to be inclusive of all requested services in this RFP including out-of-pocket expenses and report production costs.
  
- G. Other Required Documents
  - 1. Proposers must submit the following items, all properly signed:
    - a. Exhibit A - Certifications: Certification, Non-Collusion Affidavit, Sexual Harassment Clause, No Smoking Clause, Equal Employment Opportunity Clause, Issuance of a Purchase Order, Illinois Drug Free Workplace Act
    - b. Exhibit B – Minority and Women-Owned Business Concern Representation
    - c. Illinois State Board of Education Certification

Tentative plans call for the Maine Township High School District 207 Board of Education to award a contract at its regular meeting in January 2024. The Maine Township High School District 207 Board of Education reserves the right to reject any (or a portion of any) and all proposals submitted, and to ask for more details or further clarification of any proposals, and select the proposal that best meets the needs of the District.

**EXHIBIT A  
CERTIFICATIONS**

**1. CERTIFICATION**

The undersigned proposer or proposer hereby certifies that he is not barred from bidding on this contract as a result of a violation of either bid-rigging or bid-rotation provision of Article 33E of the Criminal Code of 1961 as amended. He/she also certifies that he/she has read, understands and agrees that acceptance by Maine Township High School District 207 of the proposer's offer by issuance of a purchase order and/or contract will create a binding contract.

**2. NON-COLLUSION AFFIDAVIT**

The undersigned proposer or agent states that he/she has not, nor has any other member, representative or agent of the firm, company, corporation or partnership represented by him/her, entered into any combination, collusion or agreement with any person relative to the price to be bid by anyone at such letting, nor prevent any person from bidding nor induce anyone to refrain from bidding and this bid is made without reference to any other bid and without any agreement, understanding or combination with any other person in reference to such bidding.

He/she further states that no person, firm or corporation has, or will receive directly or indirectly, any rebate, gift, fee, commission or other thing of value on account of such sale.

**3. SEXUAL HARASSMENT CLAUSE**

Each proposer must certify that he has complied with the requirements of section 2-105 of the Illinois Human Rights Act (Public Act 87-1257) effective July 1, 1993, with respect to sexual harassment policies. The terms of that law, as applicable, are hereby incorporated into this contract. District 207 is in compliance with this law.

**4. NO SMOKING CLAUSE**

Proposer agrees that he/she, his/her employees and sub-proposers, will abide by the District 25 no smoking policy on any District 207 property.

**5. EQUAL EMPLOYMENT OPPORTUNITY CLAUSE**

The undersigned hereby certifies that the Proposer is in compliance with the Equal Employment Opportunity Clause and the Illinois Employment Practices.

**6. ILLINOIS DRUG FREE WORKPLACE ACT**

The undersigned having 25 or more employees does hereby certify pursuant to section 3 of the Illinois Drug Free Workplace Act (30ILCS 580/3) that 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 it is not ineligible for award of this contract by reason of debarment for a violation of the Illinois Drug Free Workplace Act.

By signing this document, I state and declare that the Proposer/Proposer listed below and I are in compliance, and will comply, with all of the Certifications listed herein.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Firm

\_\_\_\_\_  
Name

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Address

\_\_\_\_\_  
Date

# EXHIBIT B

## MINORITY AND WOMEN-OWNED BUSINESS CONCERN REPRESENTATION

In January 2008, the School Code was amended to add the requirement that "Each year, in conjunction with the submission of the Statement of Affairs to the State Board of Education prior to December 1, each school district shall submit to the State Board of Education an annual report on all contracts over \$25,000 awarded by the school district during the previous fiscal year. The report shall include:

- 1) the total number of all contracts awarded by the school district;
- 2) the total value of all contracts awarded;
- 3) the number of contracts awarded to minority owned businesses, female owned businesses, and businesses owned by persons with disabilities, as defined in the Business Enterprise for Minorities, Females and Persons with Disabilities Act, and locally owned businesses; and
- 4) the total value of contracts awarded to minority owned businesses, female owned businesses, and businesses owned by persons with disabilities, as defined in the Business Enterprise for Minorities, Females and Persons with Disabilities Act, and locally owned businesses

**Minority-Owned Business:** a minority-owned business concern means a business concern that: (1) is at least 51 percent unconditionally owned by one or more individuals who are considered to be a member of a minority group, or a publicly owned business having at least 51 percent of its stock unconditionally owned by one or more members of a minority group; and (2) has its management and daily business controlled and operated by one or more such individuals.

Individuals who certify that they are members of minority groups (African Americans, Hispanic Americans, Native Americans, Asian-Pacific Americans, Asian-Indian Americans, and other minorities) are to be considered minority-owned enterprises.

**Women-Owned Business:** a business that is at least 51 percent owned by a woman or women who also control and operate it.

"Control" in this referenced context means exercising the power to make policy decisions. "Operate" means being actively involved in the day-to-day management of the business.

The District shall rely on written representations of concerns regarding their status as minority/women-owned businesses.

**PROPOSERS MUST COMPLETE THE SECTION BELOW AND RETURN THIS FORM WITH THEIR BID. FAILURE TO DO SO MAY RENDER THE OFFEROR'S BID UNACCEPTABLE.**

- | Yes                      | No                       |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Are you or your organization certified as a minority, female, or disabled person owned business by a certifying agency? |
| <input type="checkbox"/> | <input type="checkbox"/> | Would you or your organization be eligible for the above certification if you applied for it?                           |
| <input type="checkbox"/> | <input type="checkbox"/> | Are you or your organization locally owned?   |

\_\_\_\_\_  
Firm Name

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date



# ILLINOIS STATE BOARD OF EDUCATION

## Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion Lower Tier Covered Transactions

This certification is required by the Department of Education regulations implementing Executive Order 12549, Debarment and Suspension, 34 CFR Part 85, for all lower tier transactions meeting the threshold and tier requirements stated at Section 85.110.

### (BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS BELOW)

1. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals represent debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

**Maine Township High School District 207**

**Audit Services**

**Organization Name**

**PR/Award Number or Project Name**

**Name and Title of Authorized Representative**

**Signature**

**Date**

### Instructions for Certification

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. It is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the person to whom this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms "covered transaction", "debarred", "suspended", "ineligible", "lower tier covered transaction", "participant", "person", "primary covered transaction", "principal", and "voluntarily excluded", as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the official to whom this proposal is to be submitted for assistance in obtaining a copy of the regulations.
5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion-Lower Tier Covered Transactions", without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of record in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealing.
9. Except for a transaction authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

**STATEMENT OF NO INTEREST - PROPOSAL**

NOTE: If you are unable to submit a proposal for this work, please complete and return this form immediately.

**We, the undersigned, have declined to submit a proposal on Audit Services.**

**We are unable to submit a proposal for this work due to the following:**

- Too busy at this time
- Unable to meet specifications
- Bond requirement
- Not engaged in this type work
- Insurance requirement
- Site location too distant
- Length of time required to obtain payment
- Project is  too large  too small
- Other (specify below)

REMARKS:

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Signature: \_\_\_\_\_ Name & Title: \_\_\_\_\_

Firm: \_\_\_\_\_ Phone: \_\_\_\_\_

Fax: \_\_\_\_\_ E-mail: \_\_\_\_\_

Address: \_\_\_\_\_  
(Street Address) (City) (State) (Zip-Code)

Date: \_\_\_\_\_

Return to: Patricia Alvarez-Director of Fiscal Services  
Maine Township High School District 207  
1177 S. Dee Road  
Park Ridge, IL 60068