

Riverview Gardens School District

Introduction:

The Riverview Gardens School District (District) is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the three fiscal years ending June 30, 2022 through June 30, 2024. The audit is to be performed in accordance with generally accepted standards as set forth by the American Institute of Certified Public Accountants, generally accepted government auditing standards set forth for financial audits in the General Accounting Office's Government Auditing Standards, the provisions of the Amended Single Audit Act, U.S. Office of Management and Budget Circular A-133, and Missouri Code of State Regulations 5 CSR 30-4.030.

An appointment and on-site inspection may be scheduled by any firm interested in submitting a proposal at the Business Office, St. Louis, Missouri to answer questions about the engagement. Any inquiries concerning the request for proposals should be addressed to Lynn Byrd, Accounting Manager (lbyrd@rgsd.k12.mo.us).

To be considered THREE copies of a proposal must be received by the Chief Financial Officer at 1370 Northumberland Drive, St. Louis, Missouri 63137-1498 by 10:00 a.m. by December 3, 2020. The District reserves the right to reject any or all proposals submitted.

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

The District reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Riverview Gardens School District and the firm selected.

It is anticipated the selection of a firm will be completed by January 26, 2021. Following notification of the selected firm it is expected a contract will be executed between both parties by February 24, 2022.

Scope

The Riverview Gardens School District is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the three fiscal years ending June 30, 2022 through June 30, 2023. The audits are to be performed in accordance with the provisions contained in this request for proposals.

Riverview Gardens School District

The Riverview Gardens School District desires the auditor to express an opinion on the fair presentation of its financial statements in conformity with generally accepted accounting principles.

To meet the requirements of this request for proposals, the audit shall be performed in accordance with: Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, generally accepted government auditing standards set forth in the U.S. General Accounting Office's Government Auditing Standards (2003), the provisions of the Amended Single Audit Act (1996) and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133 (1997).

Following completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. Independent Auditor's Report on Basic Financial Statements with Accompanying Required Supplementary Information and Supplementary Information.
2. Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. Independent Auditor's Report on Compliance For Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133 and on the Schedule of Expenditures of Federal Awards

The Riverview Gardens School District has determined that the United States Department of Education/United States Department of Agriculture will function as the federal agencies in accordance with the provisions of the Amended Single Audit Act and U.S. Office of Management and Budget (OMB) Circular A-133.

The schedule of federal awards and related auditor's report, as well as the reports on the internal controls and compliance are not to be included with the general purpose financial statements, but are to be issued separately.

The District's latest audited financial statements and information required for federal and state program reporting for the fiscal year ending June 30, 2019 are attached.

An exit conference with the Chief Financial Officer to interpret audit findings is required. The firm will be required to meet with the Audit Committee in a work session to explain the audit results and interpret the audit findings. A presentation to the Special Advisory Board in an open Board of Education meeting is required.

Interested responders who wish to review prior years' audit reports and management letters should contact Lynn Byrd, Accounting Manager, at the Business Office, 1370 Northumberland Drive, St. Louis, Missouri 63137-1498. The District will use its best efforts to make prior audit reports and supporting working papers available to responders to aid their response to this request for proposals.

Riverview Gardens School District

Description of the District

The Riverview Gardens School District provides educational services to approximately 5,800 students in grades Pre-Kindergarten through Grade 12, in thirteen buildings. See appendix A for a complete listing of District locations. The District's fiscal year begins on July 1 and ends on June 30.

The Missouri Supreme Court ruling that allows students from unaccredited school districts to transfer to higher performing districts had a significant negative financial impact on the District. The District has approximately 1,000 students in the first year of transfer program (FY2013-2014). The District was provisionally accredited on January 4, 2017 allowing the District to end the transfer student program. The district board agreed to allow students enrolled in the transfer program to remain in the program. The program is not accepting new students. The program has approximately forty students participating in FY2020-2021.

The cost to the District of the student transfer program was approximately \$28 million for the seven fiscal years ended June 30, 2020. The cost to the District of the student transfer program in FY2019-2020 was approximately \$46,000. Transfer costs will continue until the District receives accredited status.

As an unaccredited school district, the District is governed by a three member appointed Special Administrative Board of Education rather than an elected Board of Education.

The District operates and maintains its own food service and maintenance programs. Transportation services are contracted through an outside vendor using District owned buses.

The District has one bargaining unit that covers instructional personnel. The contract for Superintendent of Schools is negotiated separately. Total annual payroll is approximately \$30 million. Payroll is processed internally.

The accounting and financial reporting functions of the District are centralized. The District's accounting and financial reporting functions are computerized (Keystone enterprise application). Accounting records are maintained on the cash method of accounting and are adjusted to a modified accrual basis of accounting for annual reporting.

The District has a total budget of approximately \$62 million.

The District receives and administers federal awards as follows:

Agency/Program Title CFDA Number \$300,000 or More

U.S. Department of Education

Title I, Basic and Concentration	84.010A
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School Improvement Grants	84.377A
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Riverview Gardens School District

Improving Teacher Quality	84.367A
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U.S. Department of Agriculture

National School Lunch	10.555
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National School Breakfast	10.553
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The District is 100% free and reduced lunch participation.

The Riverview Gardens School District participates in the Public School Retirement System of Missouri (PSRS) and Public Education Employee Retirement System (PEERS), both of which are cost sharing multiple-employer, defined benefit, public employee retirement systems.

Riverview Gardens School District Educational Facilities Authority is a component unit of the District that was established to hold leasehold revenue bonds.

More detailed information on the District and its finances can be found in the District's latest financial statements and budget documents.

A list of Key District Personnel follows at Appendix B.

The business office staff and responsible supervisory/management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations may be provided by the business office staff. In addition, business office staff may assist in the preparation of spreadsheets and schedules at the auditor's request.

The Accounting Manager shall draft financial statements, notes, and all supplementary schedules. The Chief Financial Officer shall draft the Management Discussion and Analysis.

Report preparation, editing and printing shall be the responsibility of the auditor. The final reports and twenty signed copies shall be delivered to the Chief Financial Officer at the Business Office.

Qualifications of Firm's Staff

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

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Provide information regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Qualifications and Experience of the Firm

Firms submitting proposals should be of sufficient size to ensure stability and responsiveness during the engagement. Firms submitting a proposal shall provide information about their size as well as their local government and school district experience. A listing of the most significant engagements performed in the last five years that are similar to the engagement described in the Request for Proposals is requested.

Annual Audit Time Requirements

The fiscal year ends June 30th and the Missouri Department of Elementary and Secondary Education requires the Independent Auditor's report to be filed by December 31st (Missouri 5 CSR 30-4.030). The annual deadline for submitting the Federal and State reporting requirements under the Single Audit Act is December 31st.

It should be noted no District personnel will be available after mid-December as the District is closed for Winter Break. The District anticipates that final audit field work will be conducted between September 1st and November 30th. Interim field work, if necessary, may be scheduled at any mutually agreed to dates.

The report on the financial statements of the District, Single Audit and Related Reports are due to the District by November 30th of each year.

Inquiries

All inquiries concerning this RFP should be directed to: Accounting Manager at 1370 Northumberland Drive, St. Louis, Missouri 63137-1498, 314-869-2505 extension 20111, lbyrd@rgsd.k12.mo.us.

Proposal Time Requirements

All proposals must be received by the Chief Financial Officer no later than December 3, 2020 at 10:00 AM.

Each firm shall submit one original and two copies to the following address: **Lavon Singleton, Chief Financial Officer, Riverview Gardens School District, 1370 Northumberland Drive, St. Louis, Missouri 63137-1498, lasingleton@rgsd.k12.mo.us.**

The envelope shall be labeled “**Audit Proposal**”.

All proposals and accompanying documentation become the property of Riverview Gardens School District. The District shall not divulge any information presented in the RFP to anyone outside the District without the written approval of the firm.

It is anticipated the selection of a firm will be completed by January 26, 2021. Following notification of the selected firm it is expected a contract will be executed between both parties by February 24, 2021.

Proposal Information

Each proposal shall include the following information:

Each proposal will clearly state the fees to be charged to the District separately for each of the three fiscal years: 2021-2022, 2022-2023, and 2023-2024. This fee should be a flat annual rate and include any necessary expenses. The fee should also cover follow-up work, rectifying deficiencies with any agencies, and providing advice and counsel to the staff throughout the term of this contract. Each proposal will address the basis on which special audit, management, or service fees will be billed.

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

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

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For the firm's office that will be assigned responsibility for the audit, list the most significant engagements performed in the last five years that are similar to the engagement described in the Request for Proposals. The firm should include prior or current engagements pursuant to the Amended Single Audit Act and Office of Management and Budget Circular A-133.

The firm should provide an affirmative statement that it is independent of the Riverview Gardens School District as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards.

Criteria for Selection

- Number of local government and school districts audited by the firm including the total years of service,
- Participation in a peer review quality control program and firm references,
- Proposal qualifications: size and experience of assigned staff, educational qualifications, specialized skills, and their government auditing experience,
- Professional fees.

APPENDIX A

SCHEDULE OF DISTRICT LOCATIONS

1. Elementary Schools
 - a. Danforth Elementary (1111 St. Cyr Road)
 - b. Danforth Intermediate (1134 St. Cyr Road)
 - c. Gibson Elementary (9926 Fonda Drive)
 - d. Glasgow Elementary (10560 Renfrew Drive)
 - e. Highland Elementary (174 Shepley Drive)
 - f. Koch Elementary (1910 Exuma drive)
 - g. Lemasters Elementary (1825 Crown Point Drive)
 - h. Lewis and Clark Elementary (10242 Prince Drive)
 - i. Meadows Elementary (9801 Edgefield drive)
 - j. Moline Elementary (9865 Wrinkler Drive)
2. Secondary Schools
 - a. Central Middle School (9800 Patricia Barkalow drive)
 - b. Westview Middle School (1950 Nemnich drive)
 - c. Riverview Gardens High School (1218 Shepley Drive)
3. Early Childhood & Parents as Teachers (1164 St. Cyr)
4. Administrative Offices
 - a. **Central Office (1370 Northumberland)**
 - b. Transportation Department (807 Chambers)
 - c. Facilities Department (10101 Lewis and Clark)
 - d. Family Community Resource Center ((1160 St. Cyr)

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APPENDIX B

KEY DISTRICT PERSONNEL

<u>Name/Department</u>	<u>Title</u>	<u>E-mail</u>
<u>Finance/Business</u>		
Lavon Singleton	Chief Financial Officer	lasingleton@rgsd.k12.mo.us
Lynn Byrd	Accounting Manager	lbyrd@rgsd.k12.mo.us
Virgil Smith	Senior Accountant	vsmith@rgsd.k12.mo.us
Stefanie Arnold	Payroll Administrator	stearnold@rgsd.k12.mo.us
Kathy Quallen	Accounts Payable	kquallen@rgsd.k12.mo.us
Ros Jones	Admin. Assistant	rjones@rgsd.k12.mo.us
<u>Federal Programs</u>		
Kim Loomis	Federal Programs Coordinator	kloomis@rgsd.k12.mo.us
Bianca Townsend	Admin. Assistant	btownsend@rgsd.k12.mo.us
<u>Human Resources</u>		
Monica Williams-Woods	Assist. Superintendent	mwilliams-woods@rgsd.k12.mo.us
Patricia Layman	HR Manager	playman@rgsd.k12.mo.us
Erica Alexander	HR Asst.	ealexander@rgsd.k12.mo.us
Erica Dorsey	HR Recruiter	edorsey@rgsd.k12.mo.us
<u>Technology</u>		
Jesolyn Larry	Technology Director	jlarry@rgsd.k12.mo.us
Tina Adams-Turnipseed	Systems Administrator	tturnipseed@rgsd.k12.mo.us
Tom Randolph	Network Administrator	trandolph@rgsd.k12.mo.us

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APPENDIX C

Evaluation Criteria Matrix

Annual Financial Auditing Services		
FY2021-2022, FY2022-2023, & FY2023-2024		
Bid Evaluation Matrix		
Evaluation Criteria	Possible Points	
Number of local government and school districts audited by the firm including the total years of service	20	
Participation in a peer review quality control program and firm references	20	
Proposal qualifications: size and experience of assigned staff, educational qualifications	20	
Professional Fees Points	40	
Total Points	100	