

Masconomet Regional School District  
Audit Services – Request for Quote

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# Masconomet Regional School District Audit Services – Request for Quote

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**Title:**                    **Audit Services**

**Release Date:**       **February 27, 2019**

**Due Date:**             **March 8, 2019 at 4:00 PM**

The Masconomet Regional School District, a grade 7-12 regional public school, located at 20 Endicott Road in Boxford, Massachusetts, is soliciting quotes for annual Audit Services. Documents may be obtained from Jeannie Gioioso, Office of the Superintendent, 20 Endicott Road, Boxford, MA 01921 (978) 887-2323 ext. 61030, or by emailing: [jgioioso@masconomet.org](mailto:jgioioso@masconomet.org)

All Quotes must be **delivered** to the attention of **Jeannie Gioioso, AA to the Assistant Superintendent, Office of the Superintendent, 20 Endicott Road, Boxford, MA 01921**, no later than the Date and time of the Quote as stated above. The person quoting assumes the risk of any delay in the mail or delivery. Quotes received after the official date and time will be returned unopened.

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### INSTRUCTIONS

#### 1. Receipt and Opening of Quotes

Receipt and opening of quotes will be as stated in the **Request for Quote** which is an integral part of the Quote Documents. No quotes received after the time established for the closing of quotes will be considered regardless of the cause for delay in the receipt of any such quote(s).

#### 2. Preparation and Submission of Quotes

A. The quotes must be filled out on the form provided and enclosed in a sealed envelope that shall be marked on the outside with the word "QUOTE", the **Quote Title** and the **Name and Address of the vendor**.

B. All quotes **MUST** contain the following documents, properly signed and executed, in order for a proposal to be considered responsive.

1. **Collusive Agreement and Tax Certification Form** (provided in packet)

2. **Cost Data Sheet** (provided in packet)

Price(s) must be typewritten or written in ink in the space(s) provided on the official **Cost Data Sheet**.

3. **Reference List**

4. **Resumes** (see terms and conditions, qualifications)

#### 3. Interpretation of Quotes

Vendors may not alter any of terms, conditions, instructions, scope of work, or other requirements specified in this document anyway. Quotes submitted with exceptions, or terms that vary from those specified in this document, will be considered non-responsive to the quote. Prospective vendors may submit **written** contractual questions to the Assistant Superintendent. All written requests must be received no less than three (3) business days prior to the established hour for the opening of quotes, or they will not be considered. No oral interpretation shall be made to any single vendor. Any interpretation made to a vendor will be in the form of an addendum to the specifications, when applicable. In the case of an addendum, all persons to whom specifications have been issued will be sent a copy of the addendum. All addenda so issued shall become a part of the quote proposal and be so acknowledged.

#### 4. Modification of Quotes

There will be no modification to this quote unless done in conjunction with the Assistant Superintendent at least (3) days prior to the quote opening, and then will be done in the form of an "Addendum to the Scope of work", and all persons to whom specifications

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have been issued will be sent a copy of the Addendum. All Addenda so issued shall become a part of the Quote Documents and be so acknowledged.

### 5. Withdrawal of Quotes

Quotes may be withdrawn prior to the time established for the quote opening only on written request to the Assistant Superintendent. No vendor shall withdraw his quote within a period of thirty (45) days after the date set for the quote opening.

### 6. Awarding Authority

The Assistant Superintendent shall be the Awarding Authority, and all awards will be made in the best interest of the Masconomet Regional School District.

### 7. Quote Documents

The documents comprising the quote consist of: The Invitation to Quote, Instructions to Vendors, Terms and Conditions, Scope of Work, Collusive Agreement and Tax Certification, Cost Data Sheet, and any Addenda Provisions issued. The same documents will be incorporated into the contract documents.

### 8. Cost Data Sheet

Price(s) must be typewritten or written in ink in the space(s) provided on the official **Cost Data Sheet**. In the event of a discrepancy between the unit price and the extension, the unit price will govern. Price shall be construed to cover all costs incurred by the vendor to furnish the item(s) and/or services described, in accordance with the specifications; including, but not limited to all labor, materials, and equipment, as well as travel and mileage, proper packing, and the cost of delivery where applicable.

### 9. References

Vendors must provide a list of all contracts the vendor has been awarded during the past 5 years (existing clients and past clients). For each contract list the name of the organization, the primary contact person (person who managed the account) for that organization, their title, a current phone number for that person, the duration of the contract, and the month(s)/ year(s) the contract was valid.

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### TERMS & CONDITIONS

#### 1. Qualifications

- A. Vendors must have been regularly engaged for at least ten (10) years, prior to the date of quote opening, in the business of providing the service quote upon. The District shall have the right to take such steps as it deems necessary to determine the ability of the vendor to perform his obligations under the contract, and the vendor shall furnish the District all such information and data for this purpose as it may request, including references. Past performance, withdrawal of quotes due to reckless vendor, and/or cancellation of contracts due to poor performance may be cause for non-acceptance of quotes. The District reserves the right to reject any quote, and consider a vendor non responsible where an investigation of the available information does not satisfy the Awarding Authority that the vendor is qualified to carry out the terms of the contract.
- B. All vendors will be evaluated based on their ability to meet performance specifications, responsiveness, reliability, availability, quality, and cost. Any quote determined by the Assistant Superintendent to be non-responsive to this RFQ, including instructions governing submission and format, may be disqualified without evaluation.
- C. Resumes - All vendors must supply copies of resumes for all personnel that will be performing the audit.

#### 2. Regulations

During the entire term of this agreement, the Vendor shall possess all required and necessary licenses as may be specified by federal, state, and/or local authorities, related to the provision of services referred to in this quote. The Vendor shall comply in every respect with all Federal, State, County and Local laws, rules and regulations and shall make any necessary changes to meet any newly enacted regulations and/or requirements without additional costs to the District.

#### 3. Insurance

The vendor shall maintain in effect all necessary and required insurance coverage related to their business and equipment as specified by federal, state and/or local authorities, including, but not limited to Worker's Compensation and Comprehensive General Liability Insurance

#### 4. Award of Contract

- A. The Assistant Superintendent will be the Awarding Authority.

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- B. Rule of Award - All else being equal, the contract will be awarded to the responsive and responsible vendor with the lowest price, and whose quote meets the scope of work. The Assistant Superintendent may exercise any or all of the options listed below before awarding the quote.
- ◆ A visit to the vendor's place of business.
  - ◆ Any or all vendors may be requested to provide additional information to clarify their quote.
- C. Action on the award of contract will be taken within 45 days after the opening of the quotes and any quote submitted shall be binding for 45 days. All awards will be made in the best interest of the Masconomet Regional School District.
- D. The Awarding Authority reserves the right to cancel the contract if the vendor cannot achieve the required work schedule.
- E. The vendor to whom the award is made must enter into a written contract with the Masconomet Regional School District and the requirements set forth in the quote documents shall become part of the contract and shall be considered binding.
- F. Service under this contract shall be non-exclusive; that is, the District may at any time during the terms of the contract, solicit from any other party including making separate solicitations to the vendor, for prices to perform similar services to that described under the Contract awarded herein, or for any other services as may be needed by the District.
- G. The vendor shall faithfully perform all of its obligations under this agreement and in the incorporated documents in a professional and workmanlike manner and in accordance with the standards of care and conduct that is generally acceptable in the business or profession.

### 5. Tax Exempt

Masconomet Regional School District is exempt from federal and state sales and excise tax.

### 6. Payments

- A. Masconomet will issue a Purchase Order for this contract, to the vendor after the contract has been signed by all parties. The vendor will provide the Purchase Order number on all invoices submitted for payment against the contract.
- B. Payments shall be made after review of invoices and any other documentation as stated in the RFQ. Payments will be made in conformance with the District's warrant

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schedule.

- C. Purchases by and for the District are exempt from federal, state, and/or local sales and excise taxes.

### **7. Appropriation of Funds**

This contract is subject to an annual appropriation of funds. If said funds are not appropriated for any fiscal year during the stated term of said contract, the District will notify the vendor, in writing, no less than 30 days prior to the start of the unfunded year or as soon thereafter as possible, wherein the agreement shall be terminated with no further obligation to the District or the vendor.

### **8. Breach of Contract**

- A. The Awarding Authority reserves the right to cancel service at any time during the contract period if she determines, in writing to the vendor, that the service has not been performed in strict accordance with the contract requirements.
- B. In the case of failure on the part of the vendor to execute the work as per the agreement; the Assistant Superintendent, after terminating the contract, reserves the right to satisfy its wants through another vendor, and the School District shall collect from the vendor any difference in the price as a result of such failure on the part of the vendor.

### **9. Contractual Liability**

Failure to perform when such failure is due to an act of God, public enemy, fire, strikes, transportation embargoes, or other similar causes beyond the control of the vendor, shall be good and sufficient reason for excuse from contractual liability.

### **10. Cancellation of Quote**

The Awarding Authority at, or for, the District's convenience reserves and retains the right to cancel this RFQ at any time prior to a contract having been approved and executed for any reason, or for no reason at all, in which event all quotes received in response to this request will be rejected.

### **11. Quote Responses**

- ◆ All quotes and related documents submitted in response to this RFQ are subject to the Massachusetts Freedom of Information Law, M.G.L. Ch. 4, s.7, subsection 261, regarding public access to such documents.
- ◆ All materials submitted by vendors become the irrevocable properties of the

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Masconomet Regional School District, which shall be under no obligation to return any quote, or materials submitted by a vendor in response to this RFQ.

- ◆ No cost or expense incurred by vendors in responding to their RFQ participation will be borne by the District.
- ◆ The Assistant Superintendent reserves the right to use any and all ideas, concepts or configurations presented in a vendor's quote, whether or not the quote is selected.
- ◆ The Assistant Superintendent must approve all news releases prior to their release.

Any questions regarding this quote should be directed to: Dr. Susan K. Givens, Assistant Superintendent, Masconomet Regional School District, Central Office, 20 Endicott Road, Boxford, MA 01921, Tel. (978) 887-2323, ext. 61031

**Massachusetts General Law prohibits the use of tobacco products on school property.**



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### SCOPE OF WORK

#### 1. Description

The annual audit shall include an examination of all of the district's financial activities, financial records, financial reports, and the preparation of the official financial statements that will be issued to the banking community and the Massachusetts Department of Revenue. This will include all federal and state grants, revolving, special revenue, capital, student activity, agency and trust funds. Auditor shall conduct interviews and review policies, procedures and internal control structures. The audit shall include the District's End of Year Pupil and Financial Report (EOYR) and Student Activity funds as well.

The audit is to be performed in accordance with Generally Accepted Accounting Principles (GAAP), all Governmental Accounting Standards Board (GASB) proclamations and all local, state, and federal regulations and guidelines.

When grant thresholds require, the Auditor shall provide a Report on Federal Award Programs in accordance with Government Auditing Standards and U.S. Office of Management (OMB) Circular A-133 Compliance Supplement.

In addition to specifications outlined above the audit is to apply particular focus in the following areas:

#### Overall Audit

- Include schedules for all funds (general, grant, revolving, capital, agency, trust)
- Review management practices related to internal controls and compliance with procurement laws, the Fair Labor Standards Act, Massachusetts Municipal Finance laws, state and federal wage and tax reporting requirements, and any other regulatory guidelines or laws that serve as proxies for the financial health and management of the districts resources
- Validate all reserve fund balance reported by the accountant
- Confirm all funds are reconciled between the bank and the treasury and the treasury and the general ledger

#### End of Year Report

- Validate supporting documentation for Schedule 7 and compare Schedule 7 from prior fiscal year in relation to Regional School Transportation Aid received in current fiscal year
- Validate supporting documentation from the general ledger and schedules 1 and 3

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### Student Activities

- Review programs for compliance with MGL Chapter 71, Section 47
- Test a sample of transactions in the receipt cycle and disbursement cycle
- Review reconciliation of cash and cash balances to program activities
- Review school’s monthly reports for accuracy, form and content

At the conclusion of the audit, the auditors will hold an exit conference with the Assistant Superintendent to ask any final clarifying questions, review preliminary findings, and provide recommendations for improving the organizations practices and strengthen internal controls.

The auditors will provide five bound copies of each report and a PDF of all reports one week before the Audit is to be presented to the School Committee. The auditors are required to present a brief audit report to the School Committee the third Wednesday in October.

### ***Annual Audits:***

Management Letter, and  
Federal Award Audit (if applicable)  
End of Year DESE Audit

Included is an electronic copy of our FY18 Audit and Management Letter and the FY17 EOY DESE Audit, for your reference as to the scope of work.

## **2. Timelines**

June	Provide list of documents required for Audit
July	Pre audit meeting the 3 <sup>rd</sup> week of July to review expectations
Aug, 2 <sup>nd</sup> week	Begin Annual Audit
Sept, 1 <sup>st</sup> week	Draft Management Letter
Sept, 2 <sup>nd</sup> week	Draft Financial Reports due no later than September 15 <sup>th</sup>
October	Final Audit and Management Letter will be ready to present to the School Committee no later than the 2 <sup>nd</sup> School Committee meeting in October.
November	Post Audit exit review and Federal Award Audit due (if Applicable)
December	Begin DESE Audit
January	Submit Final DESE Audit

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### 3. Submittal Information

*The District requires prospective auditors to submit the following information:*

- a) Title Page
  - Name of proposer firm.
  - Address, telephone number, e-mail address.
  - Name of contact person.
  - Date of submission.
- b) Table of Contents
  - Include a clear identification of the material by section and by page number.
- c) *Professional Experience:*
  - Identify the supervisors (e.g. partner, manager, auditor-in-charge) and staff who will work on the audit. Provide resumes with past experience, education, certifications, and training.
  - Describe the firm's participation in professionally sponsored quality control programs.
  - Provide a list of the regional school district, and/or municipal audit experience within the last five (5) years. List the names, addresses, telephone numbers, and e-mail addresses of client references that the District may contact.
- d) *Bidder's Approach to the Audit*
  - Submit a work plan to accomplish the scope of the services within the timeframe established by the District noting in particular the start time and end time of the audit. The work plan should include time estimates by staff level for each of the significant segments of the work and the staff assigned to each segment. Include a brief discussion of the audit procedures to be used in the audit process for each segment.
- e) *Sample Contract/Engagement Letter*
  - Provide a copy of a sample contract executed with a school district within the last five (5) years as well as the accompanying engagement letter.
- f) *Additional Information*
  - Give any additional information, not specifically requested previously, considered necessary for fair evaluation of the firm.

### 4. Cost Proposal *Compensation (Cost Data Sheet provided)*

- State the all-inclusive fees for which work will be done and state that the offer is effective for at least sixty (60) days before a contract is executed.

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- As a supplement to the cost data sheet, state the total hours and hourly rate required by staff for the audit services for each year. Fees shall include all costs including staff travel, clerical and any other indirect costs.
- As a supplement to the cost data sheet, provide separate costs for the General Audit, Student Activities Audit, and EOYR Audit.

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**CERTIFICATION OF NON-COLLUSION and CERTIFICATION OF TAX  
COMPLIANCE,**

As required under **Chapter 687 of the Acts of 1989**, all vendors must certify to the following by signing this page in the space indicated below.

**CERTIFICATION OF NON-COLLUSION**

Pursuant to **M.G.L. Ch.30B, s10**, the undersigned hereby certifies, under penalties of perjury, that this quote or proposal has been made and submitted in good faith and without fraud or collusion with any other person. As used in this certification, the word "person" shall mean any natural person, business, partnership, corporation, union, committee, club, or other organization, entity, or group of individuals.

**CERTIFICATION OF TAX COMPLIANCE**

Pursuant to **M.G.L. Ch.62C, s49A**, I hereby certify, under penalties of perjury that to my best knowledge and belief that I, the undersigned quoteder, has filed all state tax returns and paid all state taxes required by law.

Social Security Number

or

Federal I. D. Number

**Company Name** \_\_\_\_\_

**Representative** \_\_\_\_\_ **Title** \_\_\_\_\_  
(please print)

**Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

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**COST DATA SHEET**

**Price per year**, to provide the Annual Audit services described in the Scope of Work, and per the Timelines set forth in this RFQ.

**Annual Cost:**

**Year 1** \_\_\_\_\_

**Year 2** \_\_\_\_\_

**Year 3** \_\_\_\_\_

The vendor's signature on this form represents that this quote will remain in effect for 60 days, that the proposal is made in compliance with the various provisions contained in said documents; and that he has informed himself fully with regard to the scope of work, and timelines, and has made his own examination and estimates from them.

Company Name _____
Address _____
Telephone _____ Fax _____
By _____ Title _____ please print
Signed _____ Date _____