

**Casa Blanca Community School (SCHOOL)**  
**NOTICE OF REQUEST FOR WRITTEN PROPOSAL (REQUEST)**

**PROPOSAL Due Date:** January 27, 2023 **TIME:** 5:00 PM MST  
**School Address:** Casa Blanca Community School  
PO Box 10940  
Bapchule, AZ 85121

In accordance with the Board approved School Fiscal Procurement Rules written proposals for the following services will be received by Casa Blanca Community School, at the address specified above until the time and date cited.

**Annual financial audit(s) of financial transactions and accounts for the year(s) ending June 30, 2022, and June 30, 2023.**

To obtain a copy of this REQUEST or to answer any questions regarding this REQUEST please contact the School using the information below:

Casa Blanca Community School Business Office staff – Specifically: Stacie Cantu, Bookkeeper and/or Dawn Schmidt, AP Clerk at the following phone number 520-315-3489.

1-18-23

Date

  
Lillian Kim Franklin  
School Administrator (signature)

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## **I. PURPOSE**

The purpose of this REQUEST is to enter into a contract with a qualified Certified Public Accountant to conduct an annual audit of financial transactions and accounts maintained by or for Casa Blanca Community School, for the 2 fiscal years ending June 30, 2022 and June 30, 2023.

## **II. SCOPE OF SERVICES REQUIRED**

The selected audit firm will be required to perform an annual audit, in accordance with U.S. generally accepted auditing standards and Government Auditing Standards (GAS), issued by Comptroller General of the United States, and issue the reports required by those standards.

## **III. GENERAL INFORMATION**

### **A. Mandatory Qualifications**

The following qualifications are mandatory for audit firms submitting proposals:

1. The auditors must be properly licensed certified public accountants or persons working for a licensed certified public accounting firm according to GAS.
2. The audit firm must meet the independence requirements of GAS.
3. The audit firm must not have a record of substandard audit work for the last 3 years. The School reserves the right to contact the Arizona State Board of Accountancy to verify the audit firm's credentials and the Office of the Auditor General, to verify that the audit firm has not been debarred or suspended or that such audit firm's contracts are not routinely rejected for substandard audits.
4. The audit firm must have an external quality control review performed at least every 3 years in accordance with GAS. The most recent external quality control review report must be included with the PROPOSAL.
5. The audit firm must meet the continuing education requirements of GAS. Therefore, each auditor responsible for planning, directing, conducting, or reporting on GAS audits should complete at least 80 hours of continuing education every 2 years. At least 20 hours should be completed in any 1 year of the 2-year period. At least 24 of the 80 hours of continuing education should be completed in subjects directly related to the government environment, government auditing, or the specific or unique environment in which the SCHOOL operates.

### **B. Procedures and Time Frame for Submitting Written Proposals (PROPOSAL)**

Interested, qualified audit firms may submit a PROPOSAL to Casa Blanca Community School at the following address:

Casa Blanca Community School  
PO Box 10940  
Bapchule, AZ 85121

Two copies of the PROPOSAL are required. They should be prepared in accordance with the proposal format requirements discussed in this REQUEST and packaged in such a manner that the outer wrapping clearly indicates the nature of the correspondence contained within including

the audit firm's name and address.

The following dates will apply unless waived in writing by the School Governing Board:

1. Questions relating to this Request may be directed to the Business office staff (Stacie Cantu or Dawn Schmidt) at the following School phone number 520-315-3489 any time prior to the required submission date.
2. PROPOSALS will be received until the end of business day January 27, 2023 at the School address listed above. No PROPOSAL will be accepted after the time indicated.
3. The completion of the evaluation of the PROPOSAL will be completed by January 31, 2023. Please have staff available through that date to respond to questions.
4. Discussions with individual audit firms may be held to clarify PROPOSAL.
5. Contract award is expected to be made on or before February 1, 2023. The contract will be awarded based on demonstrated competence and qualifications to perform the required services at fair and reasonable compensation.
6. Audit work may begin as soon as the Principal approves the proposed contract. Audit work must be completed by March 18, 2023.
7. A preliminary draft of the reports should be completed, and an exit conference shall be held no later than March 25, 2023.
8. The final reports should be submitted no later than March 31, 2023. Cost and price information provided in the proposal will be held confidential and will not be disclosed to competing audit firms prior to selection of the audit firm.
9. All information and PROPOSAL submitted by offerors will be made available for public inspection following the award of the contract.

#### **C. Review of PROPOSAL and Evaluation Criteria**

The SCHOOL and any outside experts the SCHOOL considers necessary will evaluate the PROPOSAL using the following criteria:

1. Audit firm independence
2. Audit firm staff qualifications
3. The audit firm's record of quality of audit work
4. Technical experience of the audit firm
5. Qualifications of staff
6. Cost Criteria

#### **IV. PROPOSAL FORMAT**

The proposal must conform to the format specified below. The SCHOOL will make no reimbursement for the cost of developing or presenting PROPOSAL in response to this REQUEST.

##### **A. Title Page**

Each proposal must contain a title page that provides the audit firm's name, address, and telephone number; the name and title of a contact person; and the date the Proposal was submitted. The title page must also state the period the proposal is effective.



## **B. Table of Contents**

The proposal's table of contents should include a clear and complete identification of the materials submitted by section and page number.

## **C. Letter of Transmittal**

A brief letter of transmittal should be submitted that includes the following information:

1. The audit firm's understanding of the work to be performed.
2. A positive commitment to perform the service within the time period specified.
3. The names of persons authorized to represent the audit firm, their titles, addresses, and telephone numbers.

## **D. Audit Firm Profile and Qualifications**

The following information should be included:

1. A description of the audit firm, including office size; whether the organization is local, regional, national, or international in operations; the number of professional staff by level; and a description of the range of activities performed by the local office (i.e., auditing, accounting, tax, or management services).
2. Affirmation that the audit firm meets the mandatory qualifications set forth in section II.A. above.
3. A statement of the audit firm's expertise in: 1) financial audits of Arizona school districts, 2) financial audits of governments, and 3) audits of computerized systems, and 4) audits of federal programs.
4. A description of prior experience with audit services of a similar or related nature, including references. The description should include a list of names and dates of school's audited.
5. Identification of senior and technical staff to be assigned to the audit, including the audit manager or partner. Staff named in the proposal may not be substituted without permission of the SCHOOL. Resumes, including relevant experience and continuing education of the auditor in charge up to the individual with final responsibility for the audit, may be included as an appendix.

## **E. Audit Firm's Approach to the Audit**

The technical portion of the proposal shall include, as a minimum:

1. A plan for organizing and staffing the audit, with an estimate of time each staff member will devote to the audit.

## **F. Cost Proposal**

The cost portion of the proposal should be submitted along with the Proposal.

## V. DESCRIPTION OF THE SCHOOL AND RECORDS TO BE AUDITED

### A. General

Casa Blanca Community School is located on the Gila River Indian Reservation and operates on a July 1 to June 30 fiscal year. The accounting policies of the SCHOOL conform to accounting principles adopted by the Governing Board.

### B. Reporting Entity

The SCHOOL is governed by a separate governing body and it is not included in any other governmental reporting entity. Consequently, the SCHOOL's financial statements present only the activities of those organizational entities for which its elected governing board is financially accountable.

### C. SCHOOL Funds

The SCHOOL reports the following governmental and enterprise funds and other fund types:

<u>Governmental</u>	<u>Number of Funds</u>
General Funds	1
Major Fund(s)	
Non-Major Fund(s)	
<u>Enterprise</u>	<u>Number of Funds</u>
Major	
Non-Major Fund(s)	
<u>Other Fund Types</u>	<u>Number of Funds</u>
Internal Service	1
Agency	

### D. Federal and State Financial Assistance received in fiscal year ended June 30, 2022

<u>Federal or State Financial Assistance Program Name</u>	<u>Annual Expenditures (\$)</u>
Title I	\$743,200
Title IA	0
Title II	\$69,100
FOCUS Program	\$15,869
Enhancement Program	\$30,024
Immersion Project	0
IDEA	\$630,978
FACE	\$359,460
21 <sup>st</sup> Century	\$125,000
School Nutrition Program	\$125,000
CARES Act	\$94,400

#### **E. Deposit of School Monies**

The SCHOOL maintains several bank accounts in accordance with A.R.S. Following is a list of all bank accounts maintained by the SCHOOL.

<u>Bank Account Name</u>	<u>Bank Name and Location</u>
Maintenance and Operation Fund	Bank of American PO Box 25118 Tempe, FL 33622-5118

#### **F. Magnitude of Financial Activity**

The SCHOOLS total expenditures budgeted for the years ended June 30, 2021, and June 30, 2022, were approximately \$6,010,000 and \$7,273.00, respectively.

The SCHOOL has approximately 72 employees with estimated payroll expenditures of \$2,850,000 and \$3,388,000 for the years ended June 30, 2021, and June 30, 2022, respectively.

### **VI. REPORT REVIEW, TIMING, AND NUMBER OF COPIES**

Following completion of draft reports, the audit firm must submit 3 copies of the audit reports, management letter for review.

Upon completion of the final reports, the audit firm must provide 3 paper copies and one electronic copy of the audit reports, management letter to the SCHOOL. The electronic copies shall be in PDF format. The audit firm must also provide the electronic copies of the audit reports, management letter

Additionally, the audit firm must submit one copy of the audit reporting package and data collection form to the Federal Audit Clearinghouse.

The audit firm will make no other distribution unless approved by the SCHOOL.

### **VII. EXIT CONFERENCE REQUIREMENTS**

The audit firm must be available to participate in one or more exit conferences with members of the School Governing Board. Exit conferences must be coordinated through the Principal, Lillian Kim Franklin. The purposes of the exit conferences are to discuss the draft audit reports with the SCHOOL, identify any errors, and obtain comments on report findings and recommendations.

### **VIII. AUDIT DOCUMENTATION**

The audit firm shall retain the audit documentation in its entirety for a period of 5 years after the date of the audit reports, unless the Auditor General requests a longer retention period. The audit documentation shall be subject at all reasonable times to review upon request by the ADE, the United States Government Accountability Office, other appropriate governmental agencies.

### **IX. CONTRACTUAL ARRANGEMENTS**

#### **A. Multiterm Contracts**

If the monies are not appropriated or otherwise made available to support continuation of performance in a subsequent fiscal year, the contract shall be canceled. If the type or frequency



of audits the SCHOOL is required to obtain in a subsequent fiscal year changes or the SCHOOL is no longer required to obtain an audit, the contract may be amended or canceled. If the contract is canceled, the audit firm shall be reimbursed for the reasonable value of any nonrecurring cost incurred but not amortized in the price of services delivered under the contract or which are otherwise not recoverable.

**X. RIGHT TO REJECT**

The SCHOOL reserves the right to:

- A. Reject any or all PROPOSAL submitted.
- B. Request additional information from all audit firms.
- C. Conduct discussions with responsible audit firms who submit PROPOSAL determined to be reasonably susceptible of being selected for award for the purpose of clarification to assure full understanding of, and responsiveness to, the solicitation requirements.
- D. Negotiate modifications to the audit firm's proposal prior to final award for the purpose of obtaining best and final offers.
- E. Negotiate a contract that may be terminated for lack of funds.

**XI. ASSISTANCE AVAILABLE TO AUDIT FIRMS**

**A. Previous Audit Reports and Audit Documentation**

The most recent audit of the SCHOOL was performed for the fiscal year ended June 30, 2021, by HeinfeldMeech, P.C. The audit firm's reports, issued May 27, 2022, contained an unqualified opinion.

Audit documentation related to the aforementioned audit is available for inspection by contacting Kristen Conway, Audit Manager, at HeinfeldMeech -3033 North Central Avenue Suite 300, Phoenix AZ, 85012 - 602-277-9449.

**B. School Assistance**

School officials and staff will be available to assist the audit firm by providing information, documentation, and explanations as required. Douglas McCarthy, Consultant, will be the audit liaison between the SCHOOL and the audit firm.

**C. Grantor Assistance**

Questions or requests for assistance concerning federal grants should be directed to the applicable federal program area.

1-18-23

Date

  
Lillian Kim Franklin  
School Administrator (signature)