



# **Solana Beach School District**

## **RFP Package**

### **RFP No. 2025-01 EXTERNAL AUDIT SERVICES**

**Submittal Deadline:**

**Friday, February 14, 2025, at 10:00 AM, PST**

**Deliver to:**

**Solana Beach School District  
Business Services Department (Building E)  
309 N. Rios Avenue  
Solana Beach, CA 92075**

**Contact:**

**Vickie Leckie, Senior Buyer, Business Services  
[vickieleckie@sbsd.net](mailto:vickieleckie@sbsd.net) or 858-794-7132**

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RFP Number .....2025-01

RFP Name.....Auditing Services

Publication of Notice.....January 29, 2025

Publication Dates.....January 29, 2025, and February 4, 2025

Deadline for Questions or Inquiries.....February 6, 2025, 10:00 AM

Submit Questions to ..... Email: vickieleckie@sbsd.net

Final Addendum Issued.....February 11, 2025, 10:00 AM

RFP Deadline .....February 14, 2025, 10:00 AM

Estimated Date for Award of Contract.....March 13, 2025

Number Contracts to be Awarded.....One (1)



## **RFP Documentation**

### **Instruction to Proposers**

#### **Book 1 of 2 – RFP Documentation**

Please read these instructions carefully before preparing your RFP packet for submittal.

**SOLANA BEACH SCHOOL DISTRICT  
NOTICE TO PROPOSERS**

**NOTICE IS HEREBY GIVEN** that Solana Beach School District (“District”) of San Diego County, California, acting by and through its Board of Trustees, will receive up to, but not later than, **Friday, February 14, 2025, 10:00 A.M., PST**, sealed RFPs for the award of a contract for **RFP No. 2025- 01 External Audit Services**.

Each RFP must conform and be responsive to this Notice, Information for Proposers, and all other documents comprising the pertinent Agreement. All interested parties may obtain a copy of the RFP, at no charge, from the District’s website: <https://www.sbsd.k12.ca.us/Page/9141>.

RFPs shall be delivered to the Solana Beach School District, Business Services Department (Building E), Attention: Vickie Leckie located at 309 N. Rios Avenue, Solana Beach, CA 92075. Responses must be sealed and clearly marked “**RFP No. 2025-01 External Audit Services**”. Facsimile or electronic copies of the RFP will not be accepted. It is the proposer’s responsibility to ensure its RFP is received by the date and time specified above. Any RFP received in the Business Services Department after this date and time shall be deemed non-responsive and returned to the Proposer unopened.

A pre-proposal meeting will not be held.

The District reserves the right to accept or reject any or all RFPs or combination of RFPs and to waive any irregularities or informalities in any RFPs or in the process. No proposer may withdraw any RFP for a period of sixty (60) calendar days after the date set for the opening of this RFP. No objections concerning the application, meaning, or interpretation of these specifications will be considered after the opening of the subject RFPs.

Gaylin Allbaugh  
Clerk of the Governing Board  
Solana Beach School District

Publication Dates: The Daily Transcript on January 29, 2025, and February 4, 2025

## INSTRUCTION / INFORMATION FOR PROPOSERS

AVAILABILITY OF CONTRACTS DOCUMENTS: RFPs must be submitted to the District on the RFP Forms which are a part of the RFP Package for the Project. RFP/Contract documents may be obtained from the District webpage located at: <https://www.sbsd.k12.ca.us/Page/9141>.

QUESTIONS: All questions must be submitted in writing to Vickie Leckie at [vickieleckie@sbsd.net](mailto:vickieleckie@sbsd.net) no later than Thursday, February 6, 2025, at 10 a.m.

DELIVERY OF PROPOSALS: Due on Friday, February 14, 2025, at 10:00 a.m. sealed RFPs will be received and may be opened at that time.

SUBMISSION OF SEALED RFPs AND PREPARATION OF FORMS: RFPs to receive consideration and deemed responsible and responsive shall be made in accordance with the following instructions:

- A) RFPs shall be made upon the form therefore obtained from the Business Services Department of the Solana Beach School District properly executed. RFPs shall be written in ink or by typewriter before submission. RFPs are to be properly filled out, verified, and completed in full as they cannot be corrected after RFPs are opened. Numbers shall be stated both in words and in figures where so indicated, and where there is a conflict in the words and the figures, the words shall govern. The signature of all persons signing shall be in longhand. The completed form shall be without interlineations, alterations, or erasures. Alternative RFPs will not be considered unless requested in the specifications. No oral or telegraphic modifications will be considered.
- B) Before submitting a RFP, proposers shall carefully examine specifications, and the forms of other documents. They shall fully inform themselves as to all existing conditions and limitations, and shall ensure that unit costs and total cost is reflected in the RFP. No allowance will be made because of lack of such examination or knowledge.
- C) No RFP shall include California sales or use tax, or Federal excise tax. The proposal price is “final price” with no “add-ons” permitted.
- D) The RFP must be made on the RFP Form provided, and the complete RFP, together with any and all additional materials as required, shall be closed in a sealed envelope, addressed with the description of the RFP call, the name of the proposer and hand delivered or mailed to the District at: **Solana Beach School District, Business Services Department (Building E), 309 N. Rios Ave., Solana Beach, CA 92075** and must be received at that office on or before the RFP deadline (Public Contract code Section 20112).
- E) **It is the proposer’s sole responsibility to ensure that its RFP is received prior to the RFP deadline.** In accordance with Government Code Section 53068, any RFP received after the scheduled closing time for receipt of RFPs shall be returned to the proposer unopened.
- F) Each proposer must submit one (1) original “hard copy”, two (2) copies, and one (1) electronic copy (.pdf on a “thumb drive”) copy of the RFP forms must be submitted to the Business Services Department. Be sure that your company name appears on each page of the RFP documents.

- G) Each proposer shall submit its RFP in strict conformity with the requirements of the contract documents. Unauthorized additions, modifications, revisions, conditions, limitations, exclusions, or provisions attached to an RFP may render it non-responsive and may cause its rejection. Proposers shall neither delete, modify, nor supplement the printed matter on the RFP forms, nor make substitutions thereon. Oral, telephonic, and electronic modifications will not be considered.
- H) RFPs will be opened at the date and time stated in the Notice to Proposers, and the amount of each RFP may be read aloud and recorded. The district may, at its sole discretion, elect to postpone the opening of the submitted RFPs. District reserves the right to reject any or all RFPs and to waive any informality or irregularity in any RFP. In the event of a discrepancy between the written amount of the RFP price and numerical amount of the RFP price, the written amount shall govern.

ADDENDA: Proposers are advised that the District reserves the right to amend the requirements of this RFP prior to the date set for opening of RFPs. Such revisions will be done formally by publishing addendums to the district webpage <https://www.sbsd.k12.ca.us/Page/9141>. If in the judgment of the District, the change is of such nature that additional time is required for Proposers to prepare their RFPs, the District will change the date of the RFP opening in such addendums. Each prospective proposer shall provide the district a name, address and email address to which addenda may be sent, as well as a telephone number which the District can contact the proposer.

Addenda will be posted on the District webpage for review. Each addendum must be signed and returned with the RFP packet to be considered responsive and responsible.

AGREEMENT: The form of agreement, which the successful proposer, as Contractor, will be required to execute, is included in the contract documents, and should be carefully examined by the proposer. The agreement will be executed in two (2) original counter parts. The complete contract consists of the following documents: the Notice to Proposers, the SInstruction/Information for Proposers, the RFP Scope of Work and Specification Requirements, Objective/Scope of Work and Specifications, RFP Instructions and Format, the Accepted Base RFP Form, the Required Forms, and the Agreement, including all modifications thereof duly incorporated therein. All of the above-named documents are intended to be complementary so that any instructions or requirements called for in one and not mentioned in the other, or vice versa, are to be executed the same as if mentioned in all said documents. The intention of the documents is to include all labor, materials, equipment, transportation, and services necessary for the proper delivery and installation of all items called for the Contract.

WITHDRAWAL OF RFPs: Any proposer may withdraw their RFP, either personally or by a written request, at any time prior to the scheduled time for opening of RFPs. No proposer may withdraw their RFP after opening deadline for a period of sixty (60) days after the date set for the opening thereof.

INTERPRETATION OF CONTRACT DOCUMENTS: Discrepancies in, and/or omissions from the plans, specifications or other contract documents or questions as to their meaning shall be immediately brought to the attention of the District by submission of a written request to the RFP administrator for an interpretation or correction by the District.

Any interpretation of the Contract documents will be made only by written addenda duly issued. The District will not be responsible for any explanations or interpretations provided in any other manner.

RFPs shall include complete compensation for all items that are noted in the Contract Documents as the responsibility of the Contractor.

Please Note: Proposers are responsible for ensuring that they have received any and all Addenda. Addenda will be posted on the District's webpage: [www.sbsd.k12.ca.us/Page/9141](http://www.sbsd.k12.ca.us/Page/9141). Please contact the RFP administrator to verify they have received all addendums issued, if any, prior to the RFP opening. No person is authorized to make any oral interpretation of any provision in the Contract Documents to any proposer, and no proposer should rely on any such oral interpretation.

**PROPOSERS INTERESTED IN MORE THAN ONE RFP:** No persona, firm, or corporation shall be allowed to make or file or be interested in more than one RFP for the same work, unless alternate RFPs are called for. A person, firm or corporation submitting a sub-proposal to a Proposer, or who has quoted prices on materials to a proposer, is not thereby disqualified from submitting a sub-proposal or quoting prices to other proposers. No person, firm or corporation shall be allowed to RFP who has participated in the preparation of contract specifications; a RFP by such a person, firm or corporation shall be determined to be non-responsive.

**ASSIGNMENT OF CONTRACT:** No assignment by the Contractor of any contract to be entered into hereunder or any part thereof, or of funds to be received thereunder by the Contractor, will be recognized by the District unless such assignment has had the prior approval of the District.

**FILING OF RFP PROTESTS:** A proposer may protest a RFP award if they believe that the award is not in compliance with law, Board policy, or the RFP specifications. A protest must be filed in writing with the Superintendent or designed within five (5) working days after the District issues of Notice of Award Recommendation to award a contract and shall include all documents supporting or justifying the protest. A Proposer's failure to file the protest documents in a timely manner shall constitute a waiver of his/her right to pretest the award of the contract. The Assistant Superintendent of Business Services or designee shall review the documents submitted with the Proposer's claims and render a decision in writing within thirty (30) working days. The Assistant Superintendent of Business Services or designee may also convene a meeting with Proposer in order to attempt to resolve the problem. The Proposer may appeal the Assistant Superintendent of Business Services or designee's decision to the Board. The Assistant Superintendent of Business Services or designee shall provide notice to the Proposer of the date and time for Board consideration of the protest at least three (3) business days before the Board meeting. The Board's decision shall be final.

**AWARD OF CONTRACTS:** The District reserves the right to reject any or all RFPs, or to waive any irregularities or informalities in any RFPs or in the RFP process. The award of the contract, if made by the District, will be by action of the Board of Trustees and in the best interest of the District. The right is reserved to reject any or all RFPs to waive any informality in RFPs, and to accept or reject any item thereon. The District will determine which RFP will be accepted pursuant to Public Contract Code Section 20117. The District intends to award one (1) contract.

**PUBLIC INFORMATION:** All materials received by the District in response to this invitation for RFPs shall be made available to the public. If any part of a Proposer's materials is proprietary or confidential, the Proposer must identify and so state. Any Proposer information used to aid in RFP selection must not be restricted from the public.

**RFP COSTS:** District will not pay the proposer or agents for any costs incurred by the Proposer in the preparation, presentation, demonstration, or negotiation of this RFP.

**NON-CONFORMANCE:** When any Proposer shall deliver any service which does not conform to the specifications or when services are unduly delayed, District may, at its option, annul and set aside the contract entered into with said Proposer, either in whole or in part, and make and enter into a new contract in accordance with the law for furnishing such services so agreed to be furnished. Any additional cost or expense incurred by reason of the failure of the Proposer, as above stated, shall be paid by the original Proposer and his sureties, if any.

**SIGNATURE:** The RFP Form and Agreement and all required documents and certifications must be signed in the name of the Proposer and must bear the signature of the person or persons duly authorized to sign the RFP. If Proposer is a corporation, the legal name of the corporation shall first be set forth, together with two signatures: one from among the chairman of the board, president, or vice president and one from among the secretary, chief financial officer, or assistant treasurer. Alternatively, the signature of other authorized officers or agents may be affixed, if duly authorized by the corporation. Such documents shall include the title of such signatories below the signature and shall bear the corporate seal. In the event the Proposer is a joint venture or partnership, there shall be submitted with the RFP certifications, signed by authorized officers, of each of the parties to the joint venture or partnership, naming the individual who shall be the agent of the joint venture or partnership, who shall sign all necessary documents for the joint venture or partnership, and, should the joint venture or partnership be the successful Proposer, who shall act in all matters relative to the contract resulting therefore for the joint venture or partnership. If the proposer is an individual his/her signature shall be placed on such documents.

**STATUS OF PROPOSER:** Proposer is and shall at all times be deemed to be an independent contractor and shall be wholly responsible for the manner in which it performs the services required of it by the terms of this Contract. Nothing herein contained shall be construed as creating the relationship of employer and employee, or principal and agent, between District and Proposer or any of Proposer's agents or employees. Proposer assumes exclusively the responsibility for the acts of its employees as they relate to the services to be provided during the course and scope of their employment. Proposer, its agents, and employees shall not be entitled to any rights or privileges of District employees and shall not be considered in any manner to be District employees.

**AWARD OR REJECTION OF RFPS:** Once all RFPs are opened and reviewed to determine the proposer, the district may award the contract. The apparent successful proposer should begin to prepare the following documents: (1) the required insurance certificates and endorsements. Once the district notifies the proposer of the award, the proposer will have ten (10) consecutive calendar days from the date of this notification to execute the contract and supply the district with all of the required documents and certifications. Regardless of whether the proposer supplies the required documents and certifications in a timely manner, the contract time will begin to run ten (10) calendar days from the date of the notifications. Once the district receives all of the properly drafted and executed documents and certifications from the proposer, the district may issue a Notice to Proceed to that proposer.

The governing Board of the Solana Beach School District, however, reserves the right to reject any/or all RFPs if the district determines that it would be in its best interest to cancel the solicitation, to accept or reject any one or more items of a RFP, and to waive any informality or irregularity in the RFP(s) or in the RFP process. If an RFP fails to conform to requirements set forth in the Notice to Proposers, or any of the other contract documents (including, without limitation, if the district determines that the RFP is unintelligible, internally inconsistent, or ambiguous), the district may reject the RFP as not responsive to the Notice of Proposers. The district may, but is not required to, seek information from

any proposer that may resolve an ambiguity in the proposer's RFP.

**WORKERS COMPENSATION:** Each proposer shall submit the Contractor's Certificate Regarding Workers Compensation form.

**ANTI-DISCRIMINATION POLICY:** It is a policy of the District that, in connection with any work performed under contract, there shall be no discrimination against any prospective or active employee engaged in the work because of race, color, ancestry, national origin, religious creed, sex, age, or marital status. No proposer shall discriminate in violation of applicable law in preparing and submitting its RFP for the Project. The proposer to which the District awards a contract for the Project will be required to comply with applicable federal and California laws prohibiting such discrimination and to require like compliance by any subcontractors employed on the Project by such proposer.

**INVOICE/BILLING:** Invoice(s) will be honored when submitted no later than the 10<sup>th</sup> working day following the previous calendar month of service.

The District will retain ten (10) percent of each payment, such reduction to be held by the District until the final audit report has been approved by the State Controller

**DISPUTES:** Except as otherwise provided in this contract, any dispute concerning a question of fact arising under this contract, which is not disposed of by agreement, shall be decided by the Superintendent or designee. This decision shall be final and conclusive unless determined by a court of competent jurisdiction to have been fraudulent, capricious, arbitrary or to grossly erroneous as necessary to imply bad faith.

In connection with any dispute pending decision under this contract, the Contractor shall proceed diligently with the performance of the contract and in accordance with the decision of the Superintendent or designee.

**TIME OF COMPLETION:** The Contractor shall begin performance of the Contract promptly upon due execution and delivery to the District of the Contract and Bond (if required). The Contractor is obligated to completely and satisfactorily perform the Contract within the period or periods specified in the Contract Documents.

**SAVE HARMLESS CLAUSE:** The Contractor must save, keep, bear harmless and fully indemnify said District and any of its officers or agents from all damages, or claims for damages, costs or expenses in law or equity that may at any time arise or be set up for any infringement of the patent rights, copyright, or trademark of any person or persons in consequence of the use by said District or by any of its officers or agents, or articles to be supplied under this contract.

**ATTORNEYS' FEES:** If suit is brought by either party to this Contract to enforce any of its terms (including all component parts of the contract documents), and the District prevails in such suit, the Contractor shall pay all litigation expenses incurred by the district, including attorneys' fees, court costs, expert witness fees, and investigation expenses.

**TERMINATION:** The District hereby reserves the right to terminate this contract at any time. IN the event of such termination, the Contractor shall be paid the reasonable value of all services rendered up to the date of such termination as may be determined by the District, and the Contractor hereby

expressly waives any and all claims for damages or compensation arising under this contract, except as set forth herein, in the event of such termination.

**FORCE MAJEURE CLAUSE:** The parties to the agreement shall be excused from performance during the time and to the extent that they are prevented from performing by act of god, fire, strike, loss, accident, or any other cause beyond the control of the parties provided that satisfactory evidence is presented and the failure to perform is not due to the fault of neglect of the Contractor.

**INSURANCE PERMITS AND LICENSES REQUIRED OF THE CONTRACTOR:** The Contractor shall maintain insurance adequate to protect him/her from claims under workers' compensation acts, and from claims for damages for personal injury including death, and damage to property which may arise from operations under the Contract in amounts specified in the Specifications. The Contractor may be required by the District to file with the District certificates of such insurance. The failure to furnish such evidence, if required, may be considered default by the Contractor.

The contractor and all of its employees or agents shall secure and maintain in force such licenses and permits as are required by law, in connection with the furnishing of materials, articles, or services covered under this Contract. All operations and materials shall be in accordance with the law.

In Witness Whereof, the District, by order of its Governing Board, has caused this instrument to be duly subscribed by the Secretary of said Board, and the Contractor has caused this instrument to be duly subscribed and executed, all of the date first hereinbefore set forth.

**[Reminder of this page left blank intentionally]**

## **SCOPE OF WORK / SPECIFICATION REQUIREMENTS**

**Scope:** The District is requesting proposals for external audit services for fiscal year 2024/25 and option years for fiscal years 2025/26, and 2026/27.

This RFP and all subsequent modifications thereto are hereby designated as the sole reference and authority for the preparation of proposals. This release of the Request for Proposal supersedes all other documents related to the work to be done. The contents of this RFP and subsequent modifications thereto take precedence over any and all information related to audit services for the District obtained from any source, either by verbal or written communications.

This RFP shall not be construed, (1) to create an obligation on the part of the District to enter into a contract with any audit firm, or (2) to serve as the basis for a claim for reimbursement for expenditures related to the development of a proposal.

Notwithstanding other provisions of the RFP, Auditors are hereby advised that this request is a solicitation of proposals only. It is not intended, nor is it to be construed, as the engaging in formal competitive bidding pursuant to any statute, ordinance, policy, or regulation.

Initial Contract Term will be from July 1, 2024, to June 30, 2025. The contract may be renewed by the District for up to two (2) additional one-year terms. Each proposer must submit one (1) original “hard copy”, two (2) copies, and one (1) electronic copy (.pdf on a “thumb drive”) of the RFP forms.

Subject to approval by the District’s Governing Board, it is anticipated the Contract awarded as a result of this RFP shall be for an initial (1) year term. The contract may be renewed by the District for up to two (2) additional one (1) year periods, not to exceed a total of three (3) years. District shall provide the awarded Respondent with **sixty (60)** days notice of its intent to renew. Any renewals shall be for the same terms and conditions as the original agreement except for any authorized price adjustments.

**Background:** Solana Beach School District was founded in 1925. The district offers a long tradition of rigorous academics, coupled with innovative and experiential learning opportunities and social-emotional supports designed to maximize learning for each student. We are committed to creating an exemplary educational experience for every child. Our seven elementary schools are nestled on the north coast of San Diego, and we serve communities in the City of Solana Beach, Fairbanks Ranch, Rancho Santa Fe, and portions of Carmel Valley and Pacific Highlands Ranch.

### **Statement of Work:**

#### 1. Scope of the Audit Services

The District is requesting an annual audit of all District funds and account groups under the jurisdiction of the Solana Beach School District for a period of one (1) year. The District may elect to renew the contract for up to two (2) additional one (1) year renewal options for a maximum total of three (3) years.

## 2. Technical Standards

Examination of financial records and statements and audits for compliance shall be made in accordance with the provision of California Education Code Section 41020 and shall be conducted pursuant to the standards and procedures as specified in applicable Education Code and California Code of Regulations sections in effect for each audit year.

An annual audit will be conducted in accordance with generally accepted auditing standards; California Education Code; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the provisions of the OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations, (as applicable) and the “Standards and Procedures for Audits of California K-12 Local Educational Agencies” issued by the Office of the State Controller. The scope of the annual audit shall not be limited to that provided in the aforementioned publications if in the opinion of the Contractor particular circumstances warrant extension thereof.

## 3. Work to Be Done

- 3.1. Conduct a comprehensive financial audit of all District funds.
- 3.2. Conduct financial and performance audit for Proposition 39 Bonds as of June 30, 2025.
- 3.3. Attend meetings with staff of the District as may be required during the audit.
- 3.4. Prepare written reports relative to evaluation of internal controls and any material weaknesses identified at the conclusion of field audits and prior to exit conferences.
- 3.5. Conduct an exit conference with the appropriate personnel of the District in October to review and discuss the preliminary draft findings.
- 3.6. A final rough draft of the audit report is due to the Assistant Superintendent of Business Services or designee no later than November 15<sup>th</sup> of the year the audit is conducted. If this becomes impossible due to circumstances beyond the control of the auditor, a waiver may be requested with an absolute deadline of December 15<sup>th</sup>.
- 3.7. The audit firm will conduct Associated Student Body, cash handling, and student attendance workshops as requested at sites located within the District.
- 3.8. If circumstances disclosed by the auditor indicate that more involved services are required in addition to that which would be sufficient under ordinary circumstances, the auditor agrees to notify the District in writing of all facts relative to extraordinary circumstances, together with a written estimate of the additional cost of work and services thereof. No claims of the auditor for extra work or services shall be allowed or paid without such written consent and approval of the District first having been so obtained before such extra work and services reentered upon or undertaken.

## 4. Staffing

- 4.1. The Auditor shall assign professional staff as appropriate to conduct the audits. A manager shall be assigned to coordinate the activities of all Auditor staff and shall be the liaison between the Auditor and the District. Supervising auditors shall be Certified Public Accountants, currently licensed in the State of California and shall have at least two (2) years prior experience in auditing public school district financial records. The Auditor is responsible for assignment of Auditor personnel.

- 4.2. The manager and partner of the audit firm shall be readily available to the District throughout the year to respond to questions and requests in a timely manner regarding findings and items that might impact the audit.
- 4.3. While performing services hereunder, the Auditor is an independent contractor and not an officer, agent, or employee of the District.

## 5. Audit Reports

- 5.1. Each audit report must include an opinion relative to the financial and/or compliance portions of the audit. One electronic copy of each audit report shall be delivered to the Assistant Superintendent of Business Services by no later than December 15<sup>th</sup>. A copy of the audit shall be filed by the auditor to the appropriate agencies are required and three (3) copies delivered to the Assistant Superintendent of Business Services by January 5<sup>th</sup>.
- 5.2. A manager or partner of the firm shall present the results of the District's final audit at a designated meeting of the Solana Beach School District Board of Trustees no later than January 31<sup>st</sup> of each year.

## 6. Statement and Reports

All Financial statements incorporated into each audit report shall be made pursuant to applicable guidelines as specified in Section 2 (Technical Standards) of this Statement of Work.

Reports on the audit of financial statements must state the scope of the audit and that the audit was performed in accordance with generally accepted auditing standards and must include an opinion as to whether the statements conform to generally accepted accounting principles.

Reports of compliance must include a statement that the audit was conducted in accordance with applicable auditing standards. The audit report must state whether the audit disclosed instances of significant noncompliance with laws and regulations. Findings of noncompliance or ineligible expenditures must be presented in enough detail for management of the District to be able to understand the findings and implement corrective action.

## 7. Statement of Findings

A management letter shall be prepared in conjunction with each audit and incorporated into each audit report. The management letter shall include a statement of finds and recommendations affecting the financial statement, internal control, accounting systems, legality of actions, other instances of noncompliance with laws and regulations, and any other material information.

Prior to the submission of the final draft of the management letter, the Auditor shall meet with the Assistant Superintendent of Business Services or designee to discuss and clarify potential findings.

## 8. Working Papers

Working papers shall be retained by the Auditor for a period of five (5) years, unless otherwise specified by the district. Such working papers shall be available for review and audit by the

District, representatives of the Federal and/or State Government, and other individuals designated by the District.

9. Resources to be provided by the District

- 9.1 Prior Years Records – Copies of prior year’s financial statements, budgets and copies of the prior year’s audit reports are available and shall be provided to the Auditor. The prior year audits were performed by Christy White, Inc. Copies of these reports are available on the District website at: <https://www.sbsd.k12.ca.us/Page/220>
- 9.2 Staff Assistance – The District shall assign appropriate staff to assist the Auditor by providing required information and explanations. Staff of the Fiscal Services Department will be assigned as needed to assist the Auditor in field work and to provide information which is pertinent to the work of the Auditor.
- 9.3 Working Space – The District shall provide the Auditor with working space. Requests for space shall be directed to the attention of the Assistant Superintendent of Business Services four (4) weeks prior to the time the space will be required.

**PROPOSAL RESPONSE FORMAT REQUIREMENTS**

Proposers must submit a complete response to this RFP. Sealed packages labeled with the Proposer Name, RFP number, due date and time are to be delivered to the address specified in the Notice To Proposals, to include one (1) original; two (2) copies and one (1) electronic copy of the proposal on a USB drive. Proposals must be submitted in the format and order outlined below. The proposals should present all information in a concise manner, neatly arranged, legible, and in terms understandable for evaluation. All information is to be addressed directly and completely.

**Proposals are to be submitted in the following format, on 8-1/2” x 11” paper, with a table of contents, and with tabs numbered for each of the following sections:**

Section 1 – Executive Summary

Summarize understanding of the work to be done. Indicate the names of the persons who will be authorized to make representations on the part of the firm, their titles, addresses and telephone numbers. The person and/or persons authorized to execute the contract on the part of the firm shall sign the transmittal letter.

Section 2 – Auditor’s Staffing and Qualifications

- State whether the firm is local, regional, national or international.
- State the location of the office from which the work will be done if the firm is awarded a contract, and the number of partners, Directors, senior auditors, supervisors and other professional staff employed at this office.
- Describe the range of activities performed by the office from which the work will be done (i.e. auditing, accounting, tax service, management service).
- Discuss this office’s experience in auditing computerized systems, particularly those of school districts, including the number and classifications of personnel skilled in computer-related audit services.
- Indicate the name of the person who will manage the audit services as specified in this Request for Proposal. Provide a brief resume of the assigned auditor’s background, training and

experience. Specifically discuss the auditor's experience in managing school district audits of the size and scope as specified herein.

- Indicate the names of supervising auditors who will be assigned to the audit of the District. Provide a brief resume of the supervisors' background, training and experience in supervising audits of the size and scope of the audits as specified herein.
- Indicate the levels and titles of other auditors who will be assigned to perform services under the contract. Include a job description that describes the types of experience, background and training required for each of the classifications proposed.

### Section 3 - Reference

- Provide a list of K-12 San Diego County school district clients for whom your firm has provided related auditing services in the past five (5) years. Indicate the scope of the audits performed for each of the reference clients and the names of individuals serving for the Auditor and their roles. Include the name of the client, address, telephone, email address and the name of each client's representative.
- Provide a copy of the most recent peer review report

### Section 4 – Auditor's Approach to the Audits

Prepare a work plan to accomplish the auditing services as specified in this Request for Proposal. The work plan shall include calendar; time estimates for each significant segment of the work; the number of staff members to be assigned, including supervisors where appropriate; the level of each of the staff members to be assigned; and any specialists who will be assigned.

### Section 5 – Costs of the Services – All District Funds

- Costs are to be detailed on the included "Cost Response Form". State the maximum annual cost for the audit of all funds of the District for the first year of services and each of the two (2) optional extension years thereafter. Costs shall include the services as specified in the Scope of Work/Specifications section. It is understood that if the scope of the work is increased and/or decreased the maximum costs as proposed will be adjusted upwards and/or downwards upon pre-authorization of the District.
- Also provide on the "Cost Response Form" a listing of any optional value-added services that you offer and any associated cost (i.e. workshop presentations, STRS On-Behalf calculations, Net Pension Liability Calculator, etc.).

### Section 6 – Assurances

- Certify that Auditor is a properly licensed, certified public accountant on or before entering into contract and will remain properly qualified for the duration of the contract
- Certify that Auditor meets the independence standards of the most recent edition of the GAO Government Auditing Standards.
- Provide assurances that Auditor understands that the primary purpose of the audit as specified herein is to express an opinion on the financial statements and that such an audit is subject to the inherent risk that errors or fraud may not be detected. If conditions are discovered which lead to the belief that materials errors or fraud may exist, or if any other circumstances are encountered that require extended services, the Auditor will promptly advise the District. No

extended services will be performed unless they are authorized by the District and the agreement covering the work to be done has been amended to reflect such extended services.

- Auditor shall certify that in accordance with auditing standards and other applicable guidelines and regulations, the Auditor will select the necessary procedures to test compliance and to disclose noncompliance with specified laws, regulations and contracts.
- Disclose any potential conflict of interest that your firm or any of its staff may have with the Solana Beach School District. If no conflict exists, certify that there is no conflict of interest.

#### Section 7 – Required Forms

Include the following completed and signed forms, as provided in the RFP package:

- Proposal Form (the enclosed Form must be completed and signed)
- Drug-Free Workplace Certification Form (the enclosed Form must be completed and signed)
- Non-Collusion Declaration (the enclosed Form must be completed and signed)

#### Section 8 – Insurance and Indemnification

Provide evidence of insurance, including General Liability insurance (\$1,000,000 per occurrence/\$3,000,000 aggregate), Workers' Compensation insurance, Error and Omissions, etc. District will request additional insured endorsements from the successful Proposer upon award.

#### Section 9 – Additional Information

The preceding sections shall contain only the information requested. If Auditor desires to present additional information to assist the District in evaluating the firm's ability to meet the requirements of this RFP, such additional information shall be presented in this Section. If there is no additional information to present, indicate "There is no additional information to present".

### **ANALYSIS AND EVALUATION OF PROPOSALS**

Award of this Contract is pursuant of Government Code 53060 which allows a school district to contract for special services if such persons are specially trained and experienced and competent to perform the special services required. Award of this RFP shall be made to the qualified proposer whose proposal meets the evaluation standards and will be the most advantageous to the school district with price and all other factors considered. Each submittal will be scored by an RFP evaluation committee composed of a SBSB team.

Proposals will be thoroughly evaluated based on the following selection criteria:

#### 25% Cost

- Year 1 pricing will be evaluated as well as pricing of each of the optional extension years
- Cost for any optional value-added services

#### 30% Experience / Qualifications

- Size and structure of the firm
- Appropriateness of assigned staff levels
- Technical and related experience of the firm and qualifications of staff, particularly prior school district audit experience

- Information from audit references (District reserves the right to contact current and prior clients)

15% Proposal Responsiveness

- Completeness of proposal
- Organization in accordance with the proposal submission format requirements
- Compliance with terms and conditions

30% Scope of Services

- Appropriateness and adequacy of proposed procedures
- Reasonableness of time estimates for each segment of work
- Description of the products to be provided
- Value-added services

The District reserves the right to make independent investigations as to the qualification of Proposer(s). The District reserves all its rights and options including:

- To reject any and all Proposals that fail to meet the requirements of this RFP;
- To accept a Proposal, in the judgment of the District, in the best interest of the District;
- To request clarification from any Proposer verbally and/or in writing; additional information and oral presentations may be required
- To reject any and all non-responsive Proposals;
- To waive irregularities in any Proposal that the District may elect to waive;
- To reject all Proposals without cause
- To issue subsequent requests for new proposals; or
- To discontinue discussions after commencing discussions with a Proposer and commence discussions with other Proposer(s)

Mandatory criteria: A proposal will not be considered for evaluation unless the Audit firm submitting the proposal meets the following minimum criteria:

- The Audit firm must be a certified public accountant, properly licensed before entering into contract and for the duration of the contract.
- The Audit firm must meet the independence standards of the most recent edition of the GAO Governmental Auditing Standards.
- The Audit firm must have a record of quality work.
- The firm has no conflict of interest regarding any other work performed by the firm for the Solana Beach School District.
- The proposal is responsive to the instructions in the RFP for preparing and submitting the proposal.

**END OF SCOPE OF WORK/SPECIFICATION**



## **RFP Submittal Packet**

### **Book 2 of 2 – RFP Submittal Packet**

All of these forms must be completed and returned for consideration of your RFP.

Please read the instructions and documentation carefully before preparing your RFP for submittal.

RFP SUBMITTED BY: \_\_\_\_\_  
(NAME OF COMPANY SUBMITTING RFP)

### RFP Submittal Checklist

This checklist must be completed to confirm the items have been included with your company’s RFP. Place a checkmark or “X” next to each item that you are submitting to the District. To be considered responsive, all required attachments must be returned. This checklist should be returned with your proposal.

Documentation required at the time of submission:	
	RFP Submittal Package Cover Page
	RFP Submittal Checklist
	RFP Proposal Form
	Digital Copy of Proposal (USB Drive)
	Drug-Free Workplace Certification
	Non-Collusion Affidavit
	Addenda Acknowledgement(s)
Documentation Required Upon Notification of Contract Award:	
	Agreement
	Certificate of Liability Insurance (including proof of Automobile Insurance)
	Proof of Workers’ Compensation Insurance
	Builder’s Risk or Umbrella Insurance Policy
	W- 9 Form

**PROPOSAL FORM**

A. Pursuant to the District's "Notice to Proposers" and the other documents relating thereto, the undersigned proposer, having thoroughly examined and familiarize themselves with the terms of the complete contract, the local conditions affecting the performance of the Contract and the cost of the work at the place where the work is to be done, and with the drawings and specifications and other Contract Documents, hereby proposes and agrees to be bound by all the terms and conditions of the complete contract and agrees to perform within the time stipulated, the Contract, including all of its component parts, and furnish the items of the contract, including everything required to be performed, and to provide and furnish any and all of the labor, materials, tools, expendable materials and all applicable taxes, utility and transportation services necessary to perform the contract and complete in a good workmanlike manner in connection with the following:

Project: **External Audit Services**

RFP No.: **2025-01**

all in strict conformity with the Project Documents, including Addenda Nos. \_\_\_\_, \_\_\_\_,  
\_\_\_\_ and \_\_\_\_\_, on file at the office of the Business Services Department of said District.

Please provide an attachment to your RFP for any of the following items that require additional information.

B. REQUESTS FOR CHANGES WILL BE MADE ONLY BY THE BUSINESS SERVICES DEPARTMENT OF THE DISTRICT THROUGH THE PURCHASING AGENT BY WAY OF A WRITTEN DOCUMENT and no other departments within the District. If a vendor honors a request without the above procedure, the vendor accepts all responsibilities, and the District is in no way obligated to honor the work processed or any responsibilities as requested.

C. METHOD FOR AWARDED RFP - Award(s) will be based on the submitted RFP and evaluations. The proposer awarded will be contacted first and sequentially thereafter.

**[Reminder of this page left blank intentionally]**



The undersigned hereby proposes and agrees to furnish and deliver the services in accordance with the terms, conditions, specifications, and prices herein quoted.

I declare under penalty of perjury under the laws of the State of California that I have read and understand fully the aforementioned information (on the "RFP Form"), and that the foregoing information is true and correct:

---

Proper name of Individual, Company, or Corporation

---

Authorized Signature

---

Type or Print Signer's Name

---

Title

---

Business Address

---

Email Address

---

Business Telephone

---

Date

**[Reminder of this page left blank intentionally]**

## DRUG-FREE WORKPLACE CERTIFICATION

This Drug-Free Workplace Certification form is part of the Contract made by and between the Solana Beach School District (hereinafter referred to as the "District") and \_\_\_\_\_ (hereinafter referred to as the "Contractor") for **RFP 2025-01 EXTERNAL AUDIT SERVICES** (hereinafter referred to as the "Project"). This form is required from all successful Proposers pursuant to the Drug-Free Workplace Act of 1990 (Government Code Section 8350 et seq.) The Drug-Free Workplace Act of 1990 requires that every person or organization awarded a contract or grant for procurement of any property or service from any State agency must certify that it will provide a drug-free workplace by doing certain specified acts. In addition, the Act provides that each contract or grant awarded by a State agency may be subject to suspension of payments or termination, and the contractor or grantee may be subject to debarment from future contracting, if the contracting agency determines that specified acts have occurred.

Pursuant to Government Code Section 8355, every person or organization awarded a contract or grant from a State agency shall certify that it will provide a drug-free workplace by doing all of the following:

Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited in their workplace and specifying actions which will be taken against employees for violations of the prohibition;

Establishing a drug-free awareness program to inform employees about all of the following:

- The dangers of drug abuse in the workplace;
- The person's or organization's policy of maintaining a drug-free workplace;
- The availability of drug counseling, rehabilitation, and employee-assistance programs; and
- The penalties that may be imposed upon employees for drug abuse violations.

Requiring that each employee engaged in the performance of the contract or grant be given a copy of the statement required by subdivision "A," and that, as a condition of employment on the contract or grant, the employee agrees to aRFPe by the terms of the statement.

I, the undersigned, agree to fulfill the terms and requirements of the Drug-Free Workplace Act as it now exists or may hereinafter be amended. Particularly, I shall aRFPe by Government Code Section 8355 when performing the Contract for the Project by:

- A. Publishing a statement notifying employees concerning the prohibition of controlled substance at my workplace;
- B. Establishing a drug-free awareness program; and
- C. Requiring that each employee engaged in the performance of the contract be given a copy of the statement required by Section 8355(a) and agrees to aRFPe by the terms of that statement.

I also understand that if the District determines that I have either: (a) made a false certification herein; or (b) violated this certification by failing to carry out the requirements of Section 8355, the Contract awarded herein

is subject to termination, suspension of payments, or both. I further understand that if I violate the terms of the Drug-Free Workplace Act of 1990, I may be subject to debarment in accordance with the requirements of the Act.

I acknowledge that I am aware of the provisions of Government Code Section 8350 et seq., and hereby certify that I will adhere to the requirements of the Drug-Free Workplace Act of 1990.

Executed on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_.

Name of Contractor (Print or Type) \_\_\_\_\_

Signature \_\_\_\_\_

Print Name \_\_\_\_\_

Title \_\_\_\_\_

Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_ Notary Public in and for the State of California

My Commission Expires: \_\_\_\_\_

**[REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK]**

**NON-COLLUSION AFFIDAVIT**

I, \_\_\_\_\_, being first duly sworn, deposes and says that he is \_\_\_\_\_ of \_\_\_\_\_ the party making the attached RFP; that the RFP is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the RFP is genuine and not collusive or sham; that the proposer has not directly or indirectly induced or solicited any other proposer to put in a false or sham RFP, and has not directly or indirectly colluded, conspired, connived, or agreed with any proposer or anyone else to put in a sham RFP, or that anyone shall refrain from RFPding; that the proposer has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the RFP price of the proposer or any other proposer, or to fix any overhead, profit, or cost element of the RFP price, or of that of any other proposer, or to secure any advantage against the public body awarding the contract of anyone interested in the proposed contract; that all statements contained in the RFP are true; and, further, that the proposer has not, directly or indirectly, submitted his or her RFP price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid, and will not pay, any fee to any corporation, partnership, company association, organization, RFP depository, or to any member or agent thereof to effectuate a collusive or sham RFP.

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Name of Proposer \_\_\_\_\_

Signature \_\_\_\_\_

Name \_\_\_\_\_

Title \_\_\_\_\_

Dated \_\_\_\_\_