

Invitation to Bid

Annual Financial Audit



Invitation to Bid Issued: April 23, 2025

Deadline for Audit Engagement Letter: May 14, 2025

GENERAL PROCEDURAL TERMS AND CONDITIONS

A. INTENT

The William C. Abney Academy is issuing this request for proposal (RFP) for the annual audit of the District in accordance with the Michigan Department of Education requirements, Governmental Auditing Standards, Single Audit Act (as revised in 1996), and generally accepted auditing standards.

B. BID PACKET RELEASE AND PRE-BID MEETING INFORMATION

1. A copy of the RFP will be available via the school website (www.thewcaa.org) by April 23, 2025. Firms are responsible for checking the website periodically for any updates or revisions to the RFP.
2. No designated pre-bid meeting will be held. Any questions from bidders can be directed to Cate Nolan at cnolan@thewcaa.org.
3. Final questions from bidders shall be submitted in writing to the District at cnolan@thewcaa.org no later than May 7, 2025, and will be addressed by the District by May 9, 2025.

C. BID SUBMISSION AND AWARD

1. Bids/proposals are to be submitted electronically via email to cnolan@thewcaa.org by 5:00pm on May 14, 2025.
2. One (1) digital copy in PDF format shall be sent to Cate Nolan, Director of Business Services, 1435 Fulton St E, Grand Rapids, MI 49503. The proposal shall be made in the format provided and the complete proposal, together with any and all additional materials, shall be delivered no later than May 14, 2025. Any bid received after the exact time specified for receipt will not be considered or opened publicly.
3. The District reserves the right to exercise its discretion to reject any or all bids.
4. To be considered, each bidder must submit a complete response to this solicitation, which addresses all requirements outlined in this RFP.
5. Awards, if any, shall be made to a qualified and responsible bidder whose bid is responsive to this solicitation. A responsible bidder is one whose financial, technical, and other resources indicate an ability to perform the services required by this solicitation.
6. Bidders or their authorized representatives are expected to fully inform themselves as to the conditions, requirements, and specifications before submitting bids; failure to do so will be at the bidder's own risk and he/she cannot secure relief on the plea of error.
7. If additional information is required, please contact Cate Nolan at cnolan@thewcaa.org.

D. INCURRED COSTS

The District is not liable for any cost incurred by the bidder prior to the signing of the contract by all parties.

E. BACKGROUND

William C. Abney Academy (“WCAA”) is a public school academy organized to provide public school instruction as a charter school located at 1435 Fulton St E, Grand Rapids, MI 49503. WCAA operates under the direction of the WCAA Board of Directors (“Board”). WCAA is authorized by law to contract with a private entity to provide employee administration and management services.

F. SCOPE OF WORK

Should you be selected as our auditors, you will be required to report for the year ended June 30, 2025 on the General Purpose Financial Statements and for federal programs under the Single Audit Act and OMB Circular A-133.

1. Report on the general purpose financial statements.
2. Report on internal accounting control based solely on a study and evaluation made as part of the audit of the general purpose financial statements and on compliance with laws and regulations that may have a material effect on the financial statements.
3. Provide a report on the supplementary schedule of our federal award programs showing total expenditures for each federal assistance program.
4. Report on internal controls and on compliance used in administering federal award programs, identifying all findings of noncompliance, internal controls and questioned costs as required by OMB Circular A-133.
5. If applicable, a report on fraud, abuse or an illegal act or indications of such acts.
6. Report to the Board of Education on audit results, suggestions, etc. (management letter).

Your examination under the Single Audit Act will be conducted in accordance with the standards for financial and compliance audits contained in the Government Auditing Standards - Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the U.S. General Accounting Office, the Single Audit Act and the provisions of the Office of Management and Budget’s (OMB) Circular A-133, Audits of State and Local Governments, Michigan School Auditing Manual, and any other tests of the accounting records and such other auditing procedures you consider necessary in the circumstances.

In addition, the following services are required:

1. Personal presentation of the final report to the Board of Education by a member of the firm who worked on site on the annual audit.
2. Engagement team members must have extensive experience in school district audits.
3. Key engagement team members must be knowledgeable in all aspects of school district auditing, accounting and reporting.
4. The Firm must provide ready access to school district specific consulting services.

MONITORING: To ensure the quality of the audit, the District may request, from time to time, a report on the progress of the audit. In addition, prior to completion of the fieldwork, an audit exit conference will be held to discuss the results of the audit.

TIME REQUIREMENTS: The District shall receive all proposal responses 5:00pm on May 14, 2025. We anticipate the successful bidder will be notified by late May. The timetable for starting and completing the audit must allow William C. Abney Academy to meet state reporting requirements.

WORKING PAPERS: The working papers shall be retained for at least three years. The working papers will be available for examination by authorized representatives of the cognizant federal audit agency, the State of Michigan Department of Education, the General Accounting Office and the school district.

NUMBER OF COPIES OF AUDITOR'S REPORTS: The auditor shall furnish the school district 15 copies of all required reports and report letters. We require color graphs, and dividers throughout our report Comprehensive Annual Financial Report. In addition, the auditor shall furnish the requested number of copies for submission to each federal, state (and county) agency, as applicable.

CONTRACTUAL ARRANGEMENTS AND REMEDIES FOR VIOLATIONS: Invoices for service will be paid within 30 days of receipt. The total amount to be invoiced shall not exceed the amount of the contract bid unless other arrangements have been negotiated with the school district first. The school district reserves the right to terminate the contract for the audit at any time. Should a federal or state agency or the school district reject the audit as deficient, the school district may withhold payment for services until the audit deficiency is corrected. Should the audit firm fail to correct the audit deficiency, the audit firm will be barred from further engagements with the school district for a period of five years.

G. CONTENTS FOR PROPOSALS

In order for proposals to be considered, said proposal must be clear, concise, complete, well organized and demonstrate both bidder's qualifications and its ability to follow instructions. The quality of answers, not the length of responses or visual exhibits, is important in the proposal.

The proposal format is at the vendor's discretion, but the following components are suggested and encouraged. Bidders shall read each item carefully and answer each of the following items accurately to ensure compliance with District requirements.

1. **Title Page:** The response should identify the RFP subject, proposal numbers, if any, the name of the independent auditor, local address, telephone number, name and title of contact person and date of submission. The period that the proposal is effective (non-rescindable) should also be disclosed.

2. **Table of Contents:** The Table of Contents of the proposal should include a clear and complete identification of the materials submitted by section and page number.
3. **Letter of Transmittal:** The letter of transmittal should contain the following information:
 - i. A brief understanding of the audit service to be performed.
 - ii. A positive commitment to perform the service within the time period specified.
 - iii. The names of persons authorized to represent the respondent, their title, address and telephone number. This may be important if different from the individual who signs the transmittal letter.
4. **Profile of the Independent Auditor:** The respondents are requested to provide a profile of general background information. This should include:
 - i. The organization and size of the respondent, whether it is local, regional, national or international in operations.
 - ii. The location of the office from which the work is to be done and the number of professional staff by staff level employed at that office.
 - iii. A description of the range of activities performed by the local office such as auditing, accounting, tax service or management services as well as involvement in the school district industry.
 - iv. A statement of the respondent's staff capability to audit federal programs, including the number and classification of personnel skilled in federal program auditing who will work on the audit.
 - v. A positive statement that the following mandatory criteria are satisfied:
 1. An affirmation that the proposer is properly licensed for practice as a certified public accountant.
 2. An affirmation that the proposer meets the independence requirements of the Governmental Auditing Standards - Standards for Audit of Governmental Organizations, Programs, Activities and Function , 1994 revision published by the U.S. General Accounting Office.
 3. An affirmation that the respondent does not have a record of substandard audit work.
 4. An affirmation that the respondent has a Certificate of Awardability from the State of Michigan that is currently in effect.
 5. An affirmation from the respondent that they will follow the American Institute of Certified Public Accountants' Interpretation 501-3, Failure to Follow Standards and/or Procedures or Other Requirements in Governmental Audits. Basically, if a member (of AICPA) accepts such an engagement and undertakes an obligation

to follow specified government audit standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards, the auditor is obligated to follow such requirements. Otherwise, the auditor must disclose in the audit report the fact that such requirements were not followed and the reasons.

6. An affirmation from the respondent that they have received an unqualified Peer Review Report.
7. An affirmation from the respondent as to the extent of involvement serving school districts.
8. An affirmation that the respondent provides well trained qualified staff and partners and how this is accomplished.

5. ***Summary of the Proposer's Qualifications:***

- i. Identify the audit managers and field supervisors and other staff who will work on the audit, including staff from other than the local office. Resumes including relevant experience and continuing education for auditor in-charge up to the individual with final responsibility for the engagement should be included. (The resumes may be included as an appendix).
- ii. Describe the recent local and regional office auditing experience similar to the type of audit requested and give the names and telephone numbers of client officials responsible.
- iii. If other auditors are to participate in the audit, those auditors are required to provide similar information.

6. ***Proposer's Approach to the Examination:***

Submit a work plan to accomplish the scope of the audit. The work plan should include time estimates for each significant segment of the work and the staff level to be assigned. Where possible, individual staff members should be named and their titles provided. The planned use of specialists should be specified.

The audit work plan should completely cover what audit work will be accomplished to allow the auditor to render an opinion on the financial statements, and if required:

- i. A report on the study and evaluation and report on internal control system.
- ii. Reporting on the organization's control system to assure compliance and whether the organization has complied with laws and regulations that may have an effect on each major federal assistance program.
- iii. Assistance provided in implementing new standards or requirements.

The audit work plan should, if required, demonstrate the auditor's understanding of the audit requirements of a single audit as specified in OMB Circular A-133 and the audit tests and procedures to be applied in completing the audit plan.

The audit work plan should, if required, demonstrate the auditor's understanding of the "bond" audit requirements specified in the Department of Treasury's audit guide and the tests and procedures applied in completing the audit plan.

7. ***Time Requirements:*** If not already adequately covered in the letter of transmittal, the response should detail information on how the audit firm plans to meet the timeline and reporting deadline requirements of the engagement.
8. ***Fees: Provide*** the cost of services being offered for each year of the five-year engagement and the range or average cost per hour of audit services.
9. ***Additional Data: Provide*** any additional data the respondent feels may be helpful in the selection process.
10. ***Documentation & Forms:*** Please see the Appendix for forms that need to be returned with the proposal packet. The bidder will also include proof of insurance and a completed W-9.

H. SELECTION CRITERIA

Consulting firms submitting proposals are advised that all proposals will be evaluated to determine the firm deemed most qualified to meet the needs of the District. The selection criteria may include, but not be limited to, the items listed below:

1. Number of school districts audited by office of CPA firm proposing.
2. Firm school district resources available.
3. Involvement in school related organizations.
4. Training of personnel in governmental and federal grant auditing.
5. Quality of staff included in assignment.
6. Reference responses.
7. Cost of the audit and other fees
8. Internal quality control procedures and external quality control reviews.
9. Ability to communicate audit results in an effective manner.
10. Ability to provide additional school specific services to the district.
11. Ability to respond to the district's current and future professional service needs.
12. Demonstrated evidence of equal employment opportunities.
13. Results of oral interviews with proposing audit firms, if requested.

I. PROCESS FOR SELECTING FIRM

1. A Selection Advisory Committee will select and rank in the order of their qualifications those companies deemed to be the most highly qualified to perform the required work.

2. The Selection Advisory Committee may choose to interview any, all, or none of the bidders as may be in the best interest of the District. If interviews are held, the chairpersons will notify those companies selected as to the place, date, and time. The District will make investigations as necessary regarding the financial stability of any or all respondents and may require review by the District's legal counsel. The names of all firms submitting proposals and the names, if any, selected for interview shall be public information. After award, final ranking, committee comments, and evaluation scores, the contents of all proposals become public information. Firms that have not been selected shall be so notified in writing after the conclusion of the selection process.
3. ***Schedule for Submission & Evaluation Process:***
 - i. 04/23/25: RFP released
 - ii. 05/07/25: Deadline for RFP bidder questions
 - iii. 05/09/25: Deadline for RFP response to questions
 - iv. 05/14/25: Audit Engagement Letters/Proposals due
 - v. 05/16/25: Evaluation committee review
 - vi. 05/19/25: Recommendations to Board of Directors
 - vii. 05/21/25: Negotiate contract/provider signed contract
 - viii. 05/23/25: Contract fully executed
 - ix. 07/01/25: Anticipated earliest contract begin date – First day of school
08/18/25

Late bids will be returned to the bidder unopened.

J. Award

1. ***Evaluation of Bid Proposals:*** Proposals will be evaluated based on the degree to which the proposed solution meets or exceeds the stated requirements, the perceived sustainability of the proposed solution, the acquisition cost of the proposed solution, recurring costs associated with the proposed solution, other capabilities provided by the proposed solution not addressed in this RFP, the delivery and implementation timeframe of the proposed solution, reputation of the vendor and services included in the proposed solution. The order of the criteria listed is of no consequence. The weight to which each criterion is considered will be at the sole discretion of the District.
2. ***Award of Contract:*** The award of the Contract will be made to the responsive bidder whose bid conforms, as specified in this document, and that is most advantageous to the District, price, and other factors being considered. The District reserves the right to reject any and all bids or part thereof and waive any irregularities.
3. ***Timeline to Start Work:*** The commencement date of contract will be July 1, 2025, at which time Vendor-provided insurance shall be effective. The Vendor is

responsible for ensuring sufficient preparation time, such that the appropriate insurance policies, workflows, and other relevant services in the agreement are in place on July 1, 2025.

Appendix A: Familial Relationship Disclosure Form

All bidders must complete the following familial disclosure and attach this information to the bid.

By the attached sworn and notarized statement, we are disclosing the following familial relationship(s) that exist between the owner or any employee of the bidder working with William C. Abney Academy (“WCAA”) and any member of the WCAA Board of Directors or School Administration. WCAA will not accept a proposal that does not include this sworn and notarized disclosure statement.

Disclose any familial relationship and complete the form below in its entirety:

The following are familial relationships as described above (provide employee name, family contact name, family contact position, and familial relationship, or NONE):

Signature: _____ Title: _____

Name of firm: _____

STATE OF MICHIGAN

COUNTY OF _____

On this _____, 20____, before me, a Notary Public in and for said County, personally appeared _____, agent of the said firm _____ and who acknowledged the same to be his free act and deed as such agent.

Notary Public

Appendix B: Debarment & Suspension Certificate

The bidder, under penalty of perjury, certifies that, except as noted below, he/she or any other person associated therewith in the capacity of owner, partner, director, officer, manager:

- Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal agency;
- Has not been suspended, debarred, voluntarily excluded or determined ineligible by any Federal agency within the past 3 years;
- Does not have a proposed debarment pending; and
- Is not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or Local) in any matter involving fraud or official misconduct within the past 3 years.

If there are any exceptions to this certification, insert the exceptions in the following space:

Exceptions will not necessarily result in denial or award but will be considered in determining bidder responsibility. For any exception noted above, indicate below to whom it applies, initiating agency, and dates of action.

Notes: *Providing false information may result in criminal prosecution or administrative sanctions. The above certification is part of the Bid. Signing this document on the signature portion thereof shall also constitute signature of this Certification.*

Signature: _____ Title: _____

Company: _____ Date: _____

Appendix C: Criminal Background Affidavit

The undersigned, the owner or authorized officer of the below-named Firm, pursuant to the criminal background compliance certification requirements of William C. Abney Academy (the "School District") hereby represents and warrants that the Firm has performed and/or will perform sufficient criminal background checks, including at a minimum, an Internet Criminal History Tool ("ICHAT") check, for all of its owners, employees, agents, representatives, contractors and/or other personnel who will be on any School District premises to carry out the services contemplated by the Contract Documents.

The Firm further hereby certifies that no owner, employee, agent, representative, contractor and/or other personnel of the Firm will be on any School District premises if they are a registered criminal sexual offender under the Sex Offenders Registration Act, Public Act 295 of 1994, or have been convicted of "Listed Offense" as defined under Section 722 of the Sex Offenders Registration Act, MCL 28.722.

The Firm further acknowledges that if it is found to have submitted a false certification or otherwise fails to comply with the requirements of this certification, the School District may immediately terminate the Contract.

FIRM: _____

By: _____

Its: _____

STATE OF MICHIGAN

COUNTY OF _____

On this _____, 20____, before me, a Notary Public in and for said County, personally appeared _____, agent of the said firm _____ and who acknowledged the same to be his free act and deed as such agent.

Notary Public

Appendix C: Affidavit of Compliance – Iran Economics Sanctions Act

AFFIDAVIT OF COMPLIANCE – IRAN ECONOMICS SANCTIONS ACT
Michigan Public Act No. 517 of 2012

The undersigned, the owner or authorized office of the below-named contractor (the “Contractor”), pursuant to the compliance certification requirement provided in the William C. Abney Academy’s (the “School District”) Request for Proposals For an HR Management Company (the “RFP”), hereby certifies, represents and warrants that the Contractor (including its officers, directors and employees) is not an “Iran linked business” within the meaning of the Iran Economics Sanctions Act, Michigan Public Act No. 517 of 2012 (the “Act”), and that in the event Contactor will not become an “Iran linked business” at any time during the course of performing any services under the contract.

The Contractor further acknowledges that any person who is found to have submitted a false certification is responsible for a civil penalty of not more than \$250,000.00 or 2 times the amount of the contract or proposed contract for which the false certification was made, whichever is greater, the cost of the School District’s investigation, and reasonable attorney fees, in addition to the fine. Moreover, any person who submitted a false certification shall be ineligible to bid on a request for proposal for three (3) years from the date it is determined that the person has submitted the false certification.

FIRM: _____

By: _____

Its: _____

STATE OF MICHIGAN

COUNTY OF _____

On this _____, 20____, before me, a Notary Public in and for said County, personally appeared _____, agent of the said firm _____ and who acknowledged the same to be his free act and deed as such agent.

Notary Public

AUDIT PROPOSAL FORM

Please complete and return this proposal form with any additional information you feel is necessary to help us evaluate your firm. **Proposals are due by 5:00pm on May 14, 2025.**

Qualifications

1. Location of the office that will be performing the audit for (school district)

2. Number of Michigan school district audits that your firm conducted in each of the last three years. Please attach a list of school districts.

Year ending (date) _____
Year ending (date) _____
Year ending (date) _____

3. Number of other governmental (fund accounting) audits your firm has conducted in each of the last two years.

Last year _____
Prior year _____

4. Provide a list of your firm's involvement in school district type organizations.

5. Please list specific school district audit training supplied to your staff in the last two years.

6. Number of total audit staff. Do not include tax, consulting services or clerical personnel.

Number of audit staff _____
Number of audit staff with CPA certification _____

7. Number of staff as defined in the question above who were directly involved in a significant portion of the audit of a school district in the last two years. _____

8. Of your staff assigned in school audits, how many years of experience have they had performing school audits (total and with your firm).

Staff with the highest number of years	School audits _____	With your firm _____
Next staff with the highest number of years	School audits _____	With your firm _____
Average number of years school audit staff	School audits _____	With your firm _____

Name of Firm: _____

Address: _____

Telephone: _____

(Please Type or Print) Name of Person in Charge of Audit

Title

Signature

Date