

**AUDITOR SERVICES**  
**FISCAL YEARS ENDING JUNE 30, 2021; JUNE 30, 2022; JUNE 30, 2023**  
**PLAINFIELD COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO 202**

VENDOR / CONTRACTOR	ALL INCLUSIVE COST 2021	ALL INCLUSIVE COST 2022	ALL INCLUSIVE COST 2023	PRELIMINARY FIELDWORK DATE	FIELDWORK DATE PSD- 3rd week of July	DRAFT DATE	AUDIT COMPLETION DATE PSD- September 15th	REFERENCE #1	REFERENCE #2
* Lauterbach & Amen	\$34,000.00	\$35,000 w/single audit	\$36,100.00	June	July	August	Late August	10	10
Mueller	\$29,500.00	\$30,400.00	\$31,300.00	May	August 1-2 weeks	September 15th	10 days after acceptance To Board on agreed upon meeting date		
Sikich	\$32,000.00	\$32,960 w/single audit	\$33,950.00	April/May	July/August	August/September	September/October	8	8
Wipfli	\$34,000.00	\$34,500 w/ single audit	\$35,000.00	May/June	July/August	September	September/October	8	8

VENDOR / CONTRACTOR	PARTNER 2021	SPECIALIST 2021	SUPERVISORY 2021	STAFF 2021	OTHER 2021	SPECIAL PROJECTS HOURLY RATE	MISC 2021	MISC 2021
* Lauterbach & Amen	\$150.00	\$120.00	\$80.00	NA	NA	\$110.00		
Mueller	\$425.00	\$238.00	\$191.00	\$150.00	\$82.00	\$160.00		
Sikich	\$480.00	\$310.00	\$240.00	\$210.00	\$190.00	BLANK		
Wipfli	\$295.00			\$105.00	BLANK	BLANK	Manager-\$160	Senior-\$120

VENDOR / CONTRACTOR	* Lauterbach & Amen	Sikich	Wipfli
<b>GRADING SCALE (1-10)</b>			
40% Timeline	10	8.5	9
20% Price	9	10	9
20% References	10	8	8
20% Interview	10	9	9

Reference Questions

Did the auditor meet your required deadline?

How soon does the auditor respond to your inquiries?

Do you have plans to go out for an RFP?

What is the biggest area of improvement you would like to see with your current auditor?



PLAINFIELD COMMUNITY CONSOLIDATED  
**SCHOOL DISTRICT 202**  
We prepare learners for the future.

**PLAINFIELD COMMUNITY CONSOLIDATED**

**SCHOOL DISTRICT 202**

**REQUEST FOR PROPOSAL**

**Audit Services**

**Annual Financial Report**

**Fiscal Years 2021 through 2023**

**Plainfield Community Consolidated School District 202**

15732 Howard Street

Plainfield, IL 60544

815.577.4000

# REQUEST FOR PROPOSAL

## INVITATION TO SUBMIT PROPOSAL

Plainfield Community Consolidated School District 202 invites Independent Certified Public Accounting firms licensed in the State of Illinois to submit audit proposals providing audit services for the 2021, 2022, and 2023 Fiscal Years. Responses to the RFP must conform to the presentation format outlined in this packet. All inquiries regarding the Request for Proposal shall be in written form and directed to:

Plainfield Community Consolidated School District 202  
Attn: Tony Arbogast, Assistant Superintendent for Business & Operations  
15732 Howard St.  
Plainfield, IL 60544  
Phone: 815-577-4046  
Email: aarbogas@psd202.org

## SCHEDULE AND AWARD OF RFP

- Publish Request for Proposals: Wednesday, February 3, 2021
- **Deadline for Submission: Wednesday, February 24, 2021 at 2:00 P.M.**
- Interviews with Finalists: Week of March 1, 2021
- Board of Education Approval: March 22, 2021

All proposals must be received at the above address no later than Wednesday, February 24, 2021 at 2:00 P.M. Three (3) bound copies of the completed proposal as well as an unprotected electronic version in PDF format on a USB storage device are required.

In reviewing the proposals and making the recommendation to the Board of Education, the administrative committee will consider the following:

Fees for Services  
Scope of Services  
Qualifications  
References  
Experience in Public Education in Illinois  
Responses to Interview Questions  
Insurance  
Additional Information Submitted by Audit Firm

## GENERAL DISTRICT INFORMATION

Plainfield Community Consolidated School District 202 is in Will & Kendall Counties, Illinois and currently consists of two school buildings and an administrative center. The district has 17 elementary schools (with an 18<sup>th</sup> opening in FY22), seven Middle Schools, four High Schools, one Pre-K center and one Alternative School.

The current student enrollment is 25,133 students. District 202 employs 2,241 certified employees and 1,120 support staff personnel including instructional aides, custodians, maintenance personnel and clerical staff.

## Basis of Accounting

The District maintains its accounting records on a fund basis using modified accrual basis. The District maintains an encumbrance accounting system, under which purchase orders, contracts, and others are paid. Full-time staff members maintain all records for the District internally and electronically using accounting software produced by Tyler Technologies (Infinite Visions). Employees are part of the Teachers Retirement System or Illinois Municipal Retirement System depending upon their job classification or instructional certification. The District's Fiscal Year 2020 Audited Financial Report is on the Business Office page at [www.psd202.org](http://www.psd202.org).

## **SCOPE OF AUDIT**

The annual audit shall consist of an examination of the individual and combined financial statements conducted in accordance with generally accepted auditing standards. The audit shall include review of accounting procedures and the system of internal accounting controls to ensure that there are effective controls over revenue, expenditures, assets and liabilities and that there is a proper accounting of resources, liabilities and accounting operations. The audit shall consist of tests of compliance with requirements of the applicable state and federal laws and regulations of material effect on the financial statement. The audit shall also include an examination of the student activity accounts at each school. The audit shall be conducted under the applicable guidelines of the Government Accounting Standards Board.

District 202 is subject to the Single Audit Act based on the amount of funding received.

The examination shall be sufficient in scope so as to render an opinion on the fairness of the representations contained in the individual and combined balance sheets and related statements of revenue and expenditures, and changes in fund balances for the year ended, in accordance with generally accepted accounting principles for state and local governments.

## **SERVICES REQUIRED**

The proposal for auditing service will be for a three (3) year period to include the school years ending June 30, 2021, June 30, 2022, and June 30, 2023. After the initial term of this contract, the District reserves the right to negotiate additional one-year terms at a mutually agreeable rate. The proposal shall delineate a cost for services in each of these three years and shall remain firm once such proposal is accepted by the Board of Education. Examinations and exhibits shall be in accordance with the generally accepted auditing standards. The auditing firm will also prepare forms ISBE 50-35 and 60-18 or other forms and attachments for State and, if required, Federal reporting compliance. Costs are to include GASB requirements scheduled for implementation during the terms of the contract and which are scheduled for implementation as of the date of this Request for Proposal.

The annual audit shall include an examination of all funds and account groups of the district. The examination shall be made in accordance with generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants. If required, the auditor shall also perform tests of compliance with the Federal Office of Management and Budget (OMB), and render a separate opinion on the financial statements and tests of compliance in accordance with OMB regulations.

During the term of this agreement, representatives from the Audit Firm will be made available to offer advisory services to District 202. Services requested and approved by District 202 beyond the scope of the audit or advisory services are to be billed at the hourly rate as listed in the RFP.

The audit shall provide a complete review of accounting practices and internal controls, along with recommendations for improvements.

The District participates in several categorical programs. If the District requires a program audit in any of the categorical programs, the cost of the audit will be negotiated as a separate cost.

The auditor shall prepare:

1. Annual Financial Report consisting of all general-purpose financial statements, combining statements and individual fund statements and supplementary schedules consistent with Government Auditing Standards issued by the Comptroller General of the United States, Audits of States, Local Governments And Non-Profit Organizations, and Government Accounting Standards Board.
2. Supplementary schedules consistent with prior year's report.
3. Student Activity Report consistent with prior year's report.
4. The auditor will provide the preliminary draft in electronic format.
5. The auditor will provide fifteen (15) final bound copies and searchable pdf files for all financial reports.
6. The auditor will provide a Management Letter to the Board of Education. The purpose of the letter shall be to provide known recommendations of the auditor which, if implemented, would in the auditor's opinion, increase efficiency and improve internal accounting controls as they relate to the business operations essential to Plainfield Community Consolidated School District 202. All comments and recommendations shall be discussed with, and a draft of the letter provided to the Superintendent or designee, prior to issuance.
7. The auditor shall present the audit at a regularly scheduled meeting of the Plainfield Community Consolidated School District 202 Board of Education.
8. The auditor shall keep the district apprised of any and all changes in accounting and reporting requirements.
9. The auditor shall serve as a resource and be available for reasonable and limited advisory services on accounting and internal control issues throughout the fiscal year at no cost to the District.
10. No part of the audit, except for the printing, may be subcontracted.
11. Records of the district shall be audited on site at a space provided by the district. Records shall be returned to the office from which the material was provided.
12. The auditor shall prepare for filing purposes all documents for the Illinois State Board of Education, the State of Illinois, the Regional Office of Education, and United States Office of Management and Budget. Filing purposes is defined as organization of required documents and providing filing directions to the District.
13. The auditor shall complete all Federal Single Audit Requirements.

The auditor shall consult and assist with preparation of and assist in review of draft submissions the following:

1. Consult with District staff as requested for preparation of the MD&A.
2. Auditor signature on CLIC audited payroll forms for the year.
3. GATA Consolidated Year-End Financial Report and all required auditor documentation.

## **QUALIFICATIONS**

Proposals will be accepted from firms with demonstrated experience and competency in Illinois Public School District auditing. The minimum qualifications for firms submitting proposals are:

1. The audit shall be conducted under the supervision of a licensed Certified Public Accountant experienced and knowledgeable in Illinois school district auditing. The senior field auditor must have three to five years of actual experience in the supervision of a school district audit. The senior field auditor must be on-site during the audit.
2. The firm must provide the names, titles, addresses and phone numbers of at least five school district clients for whom the firm has performed audits within the last two years similar in scope and reporting as required by Plainfield Community Consolidated School District 202.
3. The firm must have an existing engagement with at least three other Illinois school districts.
4. The selected auditor shall provide proof of the following insurance to the District by Certificate of Insurance. The Certificate of Insurance shall reflect by policy amendment or endorsement that the Board, its members, officers, elected officials, employees, agents are additional insured on a primary, non-contributory basis under the policy or policies and shall include a Waiver of Subrogation in favor of the District. The insurance company shall provide Certificates of Insurance to the District prior to the start of any work under this contract. The selected auditor's insurers shall provide thirty (30) days advance written notice via certified mail in the event of cancellation of any insurance program required by this contract.
  - a. Errors and Omissions Insurance. The selected auditor shall present evidence of Errors and Omissions Insurance with a minimum coverage of \$1,000,000.
  - b. Professional Liability Insurance. The selected auditor shall present evidence of Professional Liability Insurance for the life of this audit and two years thereafter. This insurance shall provide coverage against such liability resulting from this audit. The minimum limits of such coverage shall be \$1,000,000 with a deductible not to exceed \$100,000. The deductible will be the responsibility of the insured. Professional liability policies shall include an endorsement whereby the auditor and their insurance carrier shall hold harmless The Board of Education and each officer, agent, and employee of The Board of Education for any and all claims against them arising from the negligent performance of professional services or caused by an error, omission or negligent act of the auditor or anyone employed by the auditor. Such coverage shall not be suspended or be modified except after prior written approval of The Board. Certificates of Insurance meeting this requirement shall be forwarded to the District and approved prior to the start of any work.

## **GENERAL TERMS AND CONDITIONS**

1. **SEALED PROPOSALS** - "Sealed Proposal for Audit Services" shall be delivered to the contact person, any time prior to, but no later than, 2:00 p.m. local time, on Wednesday, February 24, 2021.
2. **PARTICIPANTS ARE CAUTIONED** to review their proposals prior to submission. Carelessness in quoting prices, or in preparation of proposal otherwise, will not relieve the Participant. Any erasures or changes in proposals must be initialed before proposal date.
3. **THE BOARD OF EDUCATION RESERVES THE RIGHT** to reject any and all proposals or to waive any informalities, irregularities or defects in any proposals, should it deem to be in the best interest of the District to do so. The contract will be awarded, if at all, to the lowest responsible and responsive Participant meeting specifications as determined by the Board of Education.
4. **PRIMARY CONCERNS OF THE BOARD OF EDUCATION** - While the dollar amount of the proposal and the financial responsibility of the Participant are significant concerns, the Board is equally

concerned with the proven ability of the Participant to satisfactorily perform this contract so that the service will be provided in accordance with proposed contract documents.

5. PARTICIPANTS MUST SATISFY THEMSELVES, upon examination of these specifications, as to the intent of the specifications. After the submission of the proposal, the District will not accept any complaint or claim that there was any misunderstanding regarding items or services listed in the proposal.
6. NO CONTRACT SHALL BE ASSIGNED OR any part of the same **subcontracted** without the written consent of the Board, but in no case shall such consent relieve the Participant from its obligations or change the terms of the contract.
7. HOLD HARMLESS AGREEMENT - To the fullest extent permitted by law, Participant shall indemnify, hold harmless and defend the District, members of the Board of Education, officers, employees and agents thereof against all suits, actions, legal proceedings, claims and demands, and against all damages, losses, costs, expenses, and attorney's fees in any manner caused by, arising from, incidental to, connected with, or growing out of the performance of this contract. In addition, all insurance policies shall insure this Hold Harmless Agreement.
8. REASSIGNMENT OF RIGHTS - Proposer agrees not to reassign or sell any right to this contract to another party or parties without prior approval from the District. Such action without approval shall invalidate this contract.
9. PROPOSER NOT DISTRICT AGENT - Proposer shall not be held or deemed in any way to be an agent, employee or official of the District, but rather an independent contractor furnishing audit services for the District.
10. DRUG FREE WORKPLACE – form attached
11. NON-COLLUSION AFFIDAVIT – form attached
12. STATEMENT OF ETHICS CERTIFICATION – form attached
13. SEXUAL HARASSMENT CERTIFICATION – form attached
14. CERTIFICATION OF ELIGIBILITY TO ENTER INTO PUBLIC CONTRACTS – form attached
15. STUDENT SAFETY – form attached
16. ALCOHOL AND DRUG FREE WORKPLACE CERTIFICATION – form attached
17. EQUAL EMPLOYMENT CERTIFICATION – form attached

*\*The District reserves the right to reject any and all proposals submitted, and to ask for more details or further clarification of any proposal and select the proposal that best meets the needs of the District.*





# QUESTIONNAIRE

1. Format of formal audit report (check one):  
Copy of proposed format is attached \_\_\_\_\_  
Copy of proposed format is identical to specifications \_\_\_\_\_
2. Fifteen copies of formal audit report and searchable PDF files of all reports will be provided to District 202.
3. Auditing firm will comply with Guide to Auditing and Reporting for Illinois School Districts (latest revisions).  
Yes \_\_\_\_\_  
No \_\_\_\_\_
4. Auditing firm is on the approved list maintained by the Illinois State Board of Education.  
Yes \_\_\_\_\_  
No \_\_\_\_\_
5. Timetable for performing annual audit:  
Audit will commence no later than August 1st following the conclusion of the fiscal year to be audited (July 1st through June 30th) or a date accepted by District.  
Yes \_\_\_\_\_  
No \_\_\_\_\_
6. Completed audit, following consultation with District administration on draft audit, presented to Board of Education **no later than August Board Meeting**.  
Yes \_\_\_\_\_  
No \_\_\_\_\_
7. All prepared Financial Reports will be completed and delivered to the District business office no later than September 15th each year.  
Yes \_\_\_\_\_  
No \_\_\_\_\_
8. Please list as references at least five school districts this firm audited for Fiscal Year 2020 (attach pages if necessary).

School District	Address	Contact Person and Phone
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

## FEE FOR SERVICES AND ENGAGEMENT LETTER

The proposal shall contain a maximum fee for the fiscal year in accordance with the detailed description of services required. Firms have the flexibility to propose whatever method of compensation that would be to the best mutual benefit of the District and the firm.

We, the undersigned, being a principal with the below-named auditing firm, accept the specifications for auditing services and agree to perform the outlined auditing services for the amount(s) indicated below:

	2020-21	2021-22	2022-23
Annual General Audit Services	\$	\$	\$
Hourly Billing Rates:			
Partner	\$	\$	\$
Specialist	\$	\$	\$
Supervisory	\$	\$	\$
Staff	\$	\$	\$
Other	\$	\$	\$
Special Projects Hourly Rate	\$	\$	\$

Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_

Representative and Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

# DRUG FREE WORKPLACE

The Illinois *Drug Free Workplace Act* (Ill. Rev. Stat., ch. 127, par. 132.311) applies to this contract and it is necessary to comply with the provisions of the "Act" if the contractor is a corporation, partnership, or other entity (including a sole proprietorship) which has **25** or more employees. By submission of a proposal to be considered for award and by execution of the contract in an amount of \$5,000 or more, the contractor certifies that it will provide a drug free workplace by:

- A. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensation, possession or use of a controlled substance, including cannabis, is prohibited in the contractor's workplace; specifying the actions that will be taken against employees for violations of such prohibition; and notifying the employee, that, as a condition of employment on such contract the employer shall abide by the terms of the statement, and notifying the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than (5) days after such conviction.
- B. Establishing a drug free awareness program to inform employees about the dangers of drug abuse in the workplace; the contractor's policy of maintaining a drug free workplace; any available drug counseling, rehabilitation, and employee assistance programs; and the penalties that may be imposed upon employees for drug violations.
- C. Providing a copy of the statement required by subparagraph (A) to each employee engaged in the performance of the contract and to post the statement in a prominent place in the workplace.
- D. Notifying the Department within ten (10) days after receiving notice from an employee or otherwise receiving actual notice of the conviction of an employee for a violation of any criminal drug statute occurring in the workplace.
- E. Imposing or requiring, within thirty (30) days after receiving notice from an employee of a conviction or actual notice of such a conviction, an appropriate personnel action, up to and including termination, or the satisfactory participation in a drug abuse assistance or rehabilitation program approved by a federal, state or local health, law enforcement or other appropriate agency.
- F. Assisting employees in selecting a course of action in the event drug counseling, treatment, and rehabilitation is required and indicating that a trained referral team is in place.
- G. Making a good faith effort to continue to maintain a drug free workplace.

\_\_\_\_\_

\_\_\_\_\_  
Proposer or Agent

For \_\_\_\_\_  
Firm or Corporation

**NON-COLLUSION AFFIDAVIT**

STATE OF ILLINOIS)

) SS

)

WILL COUNTY

KENDALL COUNTY

The undersigned proposer, being duly sworn, on oath that (s)he has not, nor has any other member, representative, or agent of the firm, company, corporation or partnership represented by him/her, entered into any combination, collusion or agreement with any person relative to the price to propose, nor to prevent any person from proposing, nor to induce anyone to refrain from proposing, and that this proposal is made without reference to any other proposal and without any agreement, understanding or combination with any other person in reference to such proposal.

(S)He further states that no person or persons, firms or corporation has, have or will receive directly or indirectly, any rebate, fee, gift, commission or thing of value on account of such proposal.

\_\_\_\_\_

\_\_\_\_\_

Proposer or Agent

For \_\_\_\_\_

Firm or Corporation

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

My Commission Expires

=====

**STATEMENT OF ETHICS CERTIFICATION**

By submission of this Request for Proposal, the vendor certifies that:

1. This Request for Proposal has been independently arrived at without collusion with any other bidder or with any competitor.
2. This Request for Proposal has not been knowingly disclosed and will not be knowingly disclosed, prior to the opening of proposals, to any other vendor, competitor or potential competitor.
3. No attempt has been made or will be made to induce any other person, partnership or corporation to submit or not to submit a Proposal.
4. Vendor has not been convicted of price-fixing nor pleaded "no contest" to such charges within the last five (5) years.
5. Vendor is not a subsidiary of a company that has been convicted of price-fixing nor pleaded "no contest" to such charges within the last five (5) years.
6. Proposer has not attempted to influence any member of the Board of Education or Administration on the award of this bid, except as otherwise included in the review process.

---

Name of Firm

---

Signature

---

Title

---

Date

**SEXUAL HARASSMENT CERTIFICATION**

\_\_\_\_\_, having submitted a Proposal for **Audit Services** to Plainfield Community Consolidated School District No. 202, hereby certifies that said Vendor has a written sexual harassment policy in place in full compliance with 775 ILCS 5/2-105 (A) (4).

By: \_\_\_\_\_  
Authorized Agent of Proposer

**SUBSCRIBED AND SWORN TO**

before me this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Notary Public

My commission expires: \_\_\_\_\_

**CERTIFICATION OF ELIGIBILITY TO ENTER INTO PUBLIC CONTRACTS**

**IMPORTANT: THIS CERTIFICATION MUST BE EXECUTED**

I, \_\_\_\_\_, being first duly sworn, certify and say that I am \_\_\_\_\_, ("sole owner"/"partner"/"president"/or other proper title) of \_\_\_\_\_, the Prime Vendor submitting this proposal and that the Prime Vendor is not barred from contracting with any unit of state or local government as a result of a violation of either Section 33E-3, or 33E-4 of the Illinois Criminal Code, or of any similar offense of "bid-rigging" or "bid-rotating" of any State or of the United States.

\_\_\_\_\_  
Signature of person making certification

**SUBSCRIBED AND SWORN TO**

before me this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Notary Public

My commission expires: \_\_\_\_\_

**STUDENT SAFETY**

\_\_\_\_\_, having submitted a Proposal for **Audit Services** to Plainfield Community Consolidated School District No. 202, hereby certifies that employees or agents having passed Criminal background investigation including a full Illinois State Police and Federal Bureau of Investigation check, in the performance of this contract as defined in the Child Sex Offender Community Notification Law and the Child Murderer and Violent Offender Against Youth Community Notification Law.

By: \_\_\_\_\_  
Authorized Agent of Proposer

**SUBSCRIBED AND SWORN TO**

before me this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Notary Public

My commission expires: \_\_\_\_\_



**ALCOHOL AND DRUG FREE WORKPLACE CERTIFICATION**

\_\_\_\_\_, having submitted a Proposal for **Audit Services** to Plainfield Community Consolidated School District No. 202, hereby certifies that employees or agents will not engage in the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance in the performance of this contract pursuant to the Illinois Drug Free Workplace Act and further certifies that Vendor is not ineligible for award of this contract by reason of debarment for a violation of the Illinois Drug Free Workplace Act.

By: \_\_\_\_\_  
Authorized Agent of Proposer

**SUBSCRIBED AND SWORN TO**

before me this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Notary Public

My commission expires: \_\_\_\_\_

**EQUAL EMPLOYMENT CERTIFICATION**

\_\_\_\_\_, does hereby certify pursuant to Section 2-105 of the Illinois Human Rights Act (775 ILCS 5/2-105) that it has a written equal employment opportunity policy that is in compliance with all terms and conditions of the Equal Employment Opportunity provisions of the Illinois Human Right Act.

By: \_\_\_\_\_  
Authorized Agent of Proposer

**SUBSCRIBED AND SWORN TO**

before me this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Notary Public

My commission expires: \_\_\_\_\_