

## REQUEST FOR PROPOSAL

### Overview of RFP

Onsted Community Schools, "The District," is soliciting proposals from qualified firms of Certified Public Accountants to audit its financial statements for the fiscal years ending June 30, 2026, 2027, and 2028. The district reserves the right to extend the minimum three-year contract annually for an additional three years based on satisfactory performance of audit services.

Your proposal must be prepared in compliance with provisions, conditions, specifications and instructions of this Request for Proposal. Failure to comply with all provisions, conditions, specifications and instructions of this RFP may result in disqualification of your proposal.

Completed proposal documents must be received by mail or delivery **no later than 3:00 p.m. local time prevailing, Friday, February 13, 2026**. You must submit one (1) signed original and one (1) copy of the proposal. Any proposal received after the time stipulated will not be considered but will be rejected and returned unopened to the Vendor. **Proposals received by facsimile transmissions or electronic mail will not be considered.**

A. Address clearly identified and sealed proposals to:

**Onsted Community Schools  
Audit Bid Response  
10109 Slee Road  
Onsted, MI 49265**

B. All vendors who submit proposals will be notified of the results of the selection process. NOTE: there will not be a public bid opening when bids are due.

C. Before submitting a proposal, each Vendor shall make all investigations and examinations necessary to ascertain conditions, requirements, and obstacles, if any exist, affecting the operation of the proposed services. Failure to conduct such investigations and examinations shall not relieve the successful Vendor from the obligation to comply, in every detail, with all provisions and requirements of the Request for Proposal.

D. Questions concerning this RFP should be directed to Erica Metcalf, Contracted Business Services, at (517) 401-0477.

E. If a Vendor discovers any ambiguity, conflict, discrepancy, omission or other error in the RFP, they shall immediately notify the District of such error in writing and request modification or clarification of the document. Modifications will be made by issuing a revision and will be given by written notice to all parties who have received this RFP from the District. The Vendor is responsible for clarifying any ambiguity, conflict, discrepancy, omission or other error in the RFP prior to submitting the proposal or it shall be deemed waived.

F. Products and services which are not specifically requested in this RFP, but which are necessary to provide the functional capabilities proposed by the Vendor, shall be included in the proposal.

- G. All addenda will become part of this RFP. No allowance will be made after proposals are received for oversight, omission, error or mistake by Vendor. In order for addenda to be available to vendors in a timely manner, we will require the e-mail address of the main contact for all addenda communications.
- H. All proposals and any accompanying documents become the property of the District and will not be returned.
- I. Onsted Community Schools reserves the right to withdraw this RFP at any time and for any reason and to issue such clarifications, modifications, and/or amendments as it may deem appropriate.
- J. Receipt of proposal materials by the District or submission of a proposal to the District offers no rights against the District nor obligates the District in any manner.
- K. Onsted Community Schools reserves the right to reject any or all proposals in whole or in part, and in the interest of uniformity of design and equipment, delivery time or preference, to waive minor irregularities in proposals, and to award to other than the low respondent. Any such waiver shall not modify any remaining RFP requirements or excuse the Vendor from full compliance with the RFP specifications and other contract requirements if the Vendor is awarded the contract.
- L. All proposals shall be a matter of public record subject to the provisions of Michigan law.

## **Bid Schedule**

The following schedule outlines the major activities that will occur in the bid process and the due dates. Any changes in deadlines will be communicated to all suppliers in writing. The District reserves the right to disqualify any supplier who cannot or does not comply with these deadlines.

<b>Activity</b>	<b>Description</b>	<b>Due Date</b>
RFP Made Available	OCS posts RFP on website and with an email to interested vendors. RFP posted at: <a href="https://www.onstedschools.us">https://www.onstedschools.us</a>	Friday – January 30, 2026
Vendor Interest	Vendors interested in bidding on this RFP are to email Erica Metcalf at <a href="mailto:emetcalf@manercpa.com">emetcalf@manercpa.com</a> with contact information including: company, representative, phone number, and email. Not responding does not preclude a vendor from submitting a bid; however, addenda communicated through email will not be received by prospective vendor.	Friday – January 30, 2026
Submit Questions	Questions must be submitted in writing via email to <a href="mailto:emetcalf@manercpa.com">emetcalf@manercpa.com</a> . Answers to these questions will be submitted to all vendors who submitted contact information.	Throughout the Process
Submit Proposal Response	See scope and requirements.	Friday – February 13, 2026 3:00 pm
Vendor Selection/Contract Execution	Bids will be reviewed. Successful vendor will be contacted for a complete contract. Bid will be presented to the Board of Education.	Review of Bids: February 13, 2026 Presentation & BOE Approval: February 16, 2026

Preliminary Audit Work	Will work with auditors to find a mutually agreeable timetable for preliminary audit work.	May and June of each year.
Audit	Audit work and district materials provided for audit completion.	August of each year, or another otherwise mutually agreeable time.
Financial Statements	Prepared Financial Statements	September of each year.
Audit Presentation	Financial Statement presentation to the Board of Education.	September of each year in Special Meeting.
Mid-Year Audit If Needed	Review a selected number of accounts that may have a higher risk or error.	Early December

## **Evaluation Process**

- A. Onsted Community Schools, at its sole discretion, shall determine whether particular Vendors have the basic qualifications to conduct the desired service for The District. In determining whether a Vendor possess the basic qualifications to operate, the District may consider the following:
  - (a) the proposal price; (b) company experience; (c) thoroughness of the proposal and compliance with specifications; (d) clarity and detail of submitted proposal; (e) reputation and prior performance; (f) client responsiveness. At the sole discretion of the District, bidder presentations may be requested prior to the awarded of the contract.
- B. Award shall be made to the most responsible Vendor whose proposal is determined to be the most advantageous to the District taking into consideration the evaluation factors set forth in this RFP. A valid and enforceable contract exists when an agreement is fully executed between the District and the Vendor.
- C. Any response that takes exception to any mandatory items in this RFP may be rejected and not considered.
- D. It is our intention to consider the original proposal as a best and final offer. Only clarifications, as part of the discussion, will be considered after the evaluation of the proposal.
- E. By submission of proposals pursuant to this RFP, Vendors acknowledge that they are amenable to the inclusion in a contract of any information provided either in response to this RFP or subsequently during the selection process.
- F. The proposal of the successful respondent becomes a formal contract, and should be signed by an authorized representative. A proposal in response to this RFP is an offer to contract with Onsted Community Schools based upon the terms, conditions, and scope of work and specifications contained in the RFP.
- G. If the successful and most responsive Vendor fails to sign contract documents within 10 days, the District may annul the award. Upon annulment of the award as aforesaid, the District may then award the contract to the next highest ranked Vendor. The district retains the right not to make any subsequent award.
- H. All Vendors, by submitting proposals, agree that they have read and are familiar with all the terms and conditions of the RFP and will abide by the terms and conditions thereof.
- I. Onsted Community Schools has the right to use, as the District determines to be appropriate and necessary, any information, documents, and anything else developed pursuant to the RFP, the proposal and the contract.
- J. The successful proposal or portions thereof shall be incorporated into the resulting agreement.
- K. Vendors must submit proposals that are complete, thorough and accurate. Brochures and other similar material may be attached to the proposal.

- L. Submission of a proposal will be construed to mean that the respondent is fully informed as to the extent and character of the software required and can furnish the item(s) in complete compliance with the specifications and at prices quoted. All proposals must be valid for 60 days from the proposal submission date.

## Audit Scope & Requirements

### 1. Scope

Provide the Comprehensive Annual Financial Report and the Report for Compliance for Federal Grant Programs for the periods ending June 30, 2026, 2027, and 2028. Funds to be audited, estimated volume, and fund balance for the period ending June 30, 2025, are as follows:

Fund	Description	Fund Balances July 1, 2025	Revenues 2024-25	Expenditures 2024-25
General Fund	Operational	\$2,581,709	\$17,803,986	\$18,147,776
Special Revenue	Food Service/Student Activities	\$461,868	\$1,158,707	\$1,111,714
Debt	Debt	\$1,349,301	\$2,703,984	\$626,949
Capital Projects	Capital Projects	\$458,341	\$25,356	\$214,360
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\* based on June 2025 audit

### 2. Financial Statements

Prior to the commencement of field work for the year-end audit all closing and adjusting entries will be completed by the District and the financial statements prepared by the District, to the extent mutually agreed upon by both parties.

In quoting fees, the District would like to receive two "base" quotes:

**Base quote #1** would be where the staff of the District completes the financial statements in their entirety, which would include the MD&A, the Basic Financial Statements (Statement of Net Assets/Statement of Activities), Fund Financial Statements (including reconciliations), Notes to Financial Statements, Combining and Individual Fund Statements (as deemed necessary), and the Schedule of Federal Financial Assistance (SEFA).

**Base quote #2** would be the same as Base Quote #1, except the auditor would prepare the reconciliations within the Fund Financial Statements (from fund level to government-wide statements) and the Basic Financial Statements (Statement of Net Assets/Statement of Activities).

### 3. Reporting

The auditors will report the following information to the Superintendent of Schools and the Onsted Community Schools Board of Education via a Personnel, Policy, and Finance committee meeting (if requested) and a board presentation at the September board meeting:

- A. Internal accounting control based solely on a study and evaluation made as part of the audit of the general-purpose financial statements.
- B. Compliance with laws and regulations that may have a material effect on the financial statements.

- C. Supplementary schedule of our federal financial assistance program.
- D. Accounting and administrative internal controls used in administering federal financial assistance programs.
- E. Compliance with laws and regulations applicable to federal financial assistance programs identifying all findings of noncompliance and questioned costs.

#### **4. Taxes**

Onsted Community Schools receives taxes from (7) municipalities, Adrian Township, Cambridge Township, Dover Township, Franklin Township, Rollin Township, Rome Township, and Woodstock Township.

The district levies only in the winter months. The 2025 tax levy included 18 mills for operational purposes and 4.05 mills for debt fund purposes.

#### **5. Bond/Sinking Fund**

The District is exploring sinking fund options for an election in 2026 or 2027.

#### **6. Work Papers**

The working papers shall be retained for at least three (3) years or as stated in the State Retention Guidelines, whichever is longer. 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.

#### **7. Other Requirements**

A personal presentation of the final report to the Board of Education by an audit manager or partner of the firm is required. In addition, assistance will be rendered in correcting errors and procedural shortcomings identified during the audit.

The auditor will be responsible for providing guidance and counsel throughout the years as requested.

#### **8. Audit Plan**

The auditor will be required to use a comprehensive audit plan and, to the extent permissible, must be willing to review this plan with the district. The plan should cover the study and evaluation of internal controls and the test of records to the extent necessary by the degree of such reliance. It is assumed that many of the tests will be conducted by a sampling of the records maintained in the files. It is understood that the auditor is responsible for the auditing procedures that in his or her professional judgment must consider the materiality of the audit area, the relation to specific standards and the relation to expressing an opinion on the statements as a whole. District officers should be consulted when such judgments result in a disproportionate amount of effort being expended on a particular subject.

#### **9. Communication**

The auditor will maintain regular contact and meet with the district administrators and other personnel including but not limited to:

- A. Engagement planning meeting
- B. Progress reports

- C. Closing review meeting
- D. Changes that would affect the reporting requirements of the school district
- E. Report only changes made by the auditors in order for the District to balance to the general ledger.
- F. Sharing of innovative methods and procedures that may warrant district investigation and/or consideration

#### **10. Number of Copies of Auditor's Reports**

The auditor shall furnish the school district with 10 bound copies of the Financial Statements and Single Audit Compliance reports. In addition, the auditor shall furnish and/or upload copies of the audit for submission to each federal, state (and county) agency as may be required.

It will be the auditor's responsibility to place on file electronically the audited financial statement with the Michigan Department of Treasury, MDE, and any other entities requiring the electronic filing.

It is to be understood that this RFP constitutes specifications only for the purpose of receiving proposals for services and does not constitute an agreement for those services. It is further expected that each bidder will read these specifications with care. Failure to provide requested information or meet certain specified conditions may invalidate the proposal(s).

The audit period under contract is for the three-year period from June 30, 2026 to June 30, 2028, and may be extended at the discretion of the Board of Onsted Community Schools, but the term of the engagement shall end:

- 1. When the audit contract has been violated
- 2. When the quality of the audit is unacceptable

The information contained herein is believed to be accurate, but is not to be considered in any way as a warranty.

All questions should be directed to Erica Metcalf at the address noted above or by telephone at (517) 401-0477. In order to assure consistency of information provided regarding this RFP, contact with Onsted Community Schools personnel other than Erica Metcalf is discouraged and may be grounds for elimination from the selection process.

#### **Auditing Firm Requirements**

- 1. The proposing firm is properly licensed for public practice as a certified public accountant.
- 2. The proposing firm meets the independence and continuing professional education requirements of the Government Auditing Standards – Standards for Audit of Governmental Organizations, Programs, Activities and Functions.
- 3. The respondent does not have a record of substandard audit work. Please disclose the controls your firm has in place to ensure quality standards have been met. Also disclose whether your firm is subject to an external quality control review process. If the firm's most recent external quality control review was qualified, please disclose the reasons for the qualification.
- 4. The proposing firm has an unqualified Peer Review Report. If the firm's most recent report was qualified, please disclose the reasons for the qualification.

5. The firm must maintain a sufficient number of professional staff in order to provide adequate technical expertise and depth.
6. The firm and the partner assigned to the district must have considerable experience in auditing K-12 public school districts within the State of Michigan.
7. The auditor is expected to be familiar with the types of policies and procedures school districts follow. (Policies and procedures specific to the District will be available for the auditor for review.)
8. The auditor will provide a profile of the professional responsible for the overall management of the audit. The auditor must be fully informed regarding generally accepted accounting principles and auditing procedures.
9. The firm shall identify the audit manager, field supervisors and other staff who will work on the audit, including staff from other than the local office.
10. Assurance must be given that during the course of the life of the three-year contract there will be some continuity in the assignment of audit staff. It is to the mutual interest of the district and the audit firm that there are not dramatic changes in audit staff every year.
11. The firm's professional staff must be trained specifically in auditing and accounting for school districts.

### **Audit Proposal Additional Information**

Please include in your proposal answers for the questions below, along with any additional information you feel is necessary to help us evaluate your firm. Proposals are due by 3:00pm on Friday, February 13, 2026.

1. Location of the office that will be performing the audit for Onsted Community Schools.
2. Number of Michigan school district audits that your firm conducted in each of the last three years.
3. Number of other governmental (fund accounting) audits your firm has conducted in each of the last two years.
4. Provide a list of your firm's involvement in school district type organizations and contacts for at least (3) districts that utilize your service.
5. Number of total audit staff. Do not include tax, consulting services or clerical personnel.
6. Of your staff assigned in school audits, how many years of experience have they had performing school audits (total and with your firm)?
7. What type of updates/consultation do you provide to the school district on an annual and ongoing basis at no additional cost?
8. Indicate other services that you provide to your clients.
9. Please identify the firm's not-to-exceed hourly billing rates for additional (e.g. consulting services) or alternate services beyond the scope of the audit that may be rendered. Include an

explanation of the types of additional services that your firm offers that you believe could benefit the district.

## **Required Attachments**

Please provide the following:

1. Sample Contract
2. Terms & Conditions
3. Familial Relationship Disclosure Form (Attachment A)
4. Iran Sanctions Act Form (Attachment B)

## **Conflict of Interest**

The respondent shall disclose and describe any business, financial, pecuniary or familial relationship existing between the Vendor (or any officer, agent, or employee of the Vendor) and any officer, employee, agent or board member of the Onsted Community Schools. This should be done via a signed, notarized copy of the "Familial Disclosure Form" in compliance with MCL380.1267.

## **Exemption from Taxes**

Onsted Community Schools is exempt from all federal, state and local taxes. The District shall not be responsible for any taxes that are imposed on the Vendor. Furthermore, the Vendor understands that it cannot claim exemption from taxes by virtue of any exemption that is provided to the District.

## **Assignment of Contract**

This contract may not be assigned in whole or in part without the written consent of Onsted Community Schools Superintendent, Jonathan Royce.

## **AGREEMENT PAGE**

This bidder certifies that they shall operate in accordance with all applicable State and Federal regulations.

The bidder certifies that all terms and conditions within the Bid Solicitation/Proposal shall be considered a part of the contract as if incorporated therein.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be signed by their duly authorized representative the day and year.

ATTEST:

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SCHOOL AUTHORITY:

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Name

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Date

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Title

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ATTEST:

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VENDOR:

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Name

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Date

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Title

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## ATTACHMENT A

### Onsted Community Schools Familial Relationship Disclosure Statement

**Important: This disclosure statement must be included with your bid as required by state law (Public Act 232 of 2004).**

As required by Public Act 232 of 2004, all bids shall be accompanied by a sworn and notarized statement disclosing any familial relationship that exists between the owner or any employee of the bidder and any member of the Onsted Community Schools board, intermediate school board, or board of directors or the superintendent of the school district, intermediate superintendent of the intermediate school district, or chief executive officer of the public school academy. Onsted Community Schools – board, intermediate school board, or board of director shall not accept a bid that does not include this sworn and notarized disclosure statement.

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I state that no familial relationship exists between the owner or any employee of the company and any member of the Onsted Community Schools District board, intermediate school board, or board of directors or the superintendent of the school district, intermediate superintendent of the intermediate school district, or chief executive officer of the public school academy. If such a relationship exists, please explain:

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By: \_\_\_\_\_  
Signature

Title: \_\_\_\_\_

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

Subscribed and Sworn to Before Me:

This \_\_\_\_\_ day of \_\_\_\_\_, A.D., in and for the County of \_\_\_\_\_, Michigan.

My commission expires \_\_\_\_\_.

\_\_\_\_\_  
Signature of Notary