

Nyssa Public Schools

A Community Committed to Student Success

804 Adrian Blvd. School District #26
Nyssa, Oregon 97913-3689

Phone: 541-372-2275
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DARREN JOHNSON, Superintendent
RYAN HAWKINS, Assistant Superintendent
JENNA RAVENSCRAFT, Athletic Director

Principals: BRETT JACKMAN, High School
LUKE CLEAVER, Middle School
MATT MURRAY, Elementary School

January 9, 2023

Nyssa School District 26 is requesting written proposals from certified municipal auditors to conduct the annual audits of the District's financial records for a three-year (3) period beginning with the 2022-23 fiscal year. Audits shall be conducted according to the criteria prescribed by the Minimum Standards of Audit Oregon Municipal Corporations, and shall satisfy the provisions of the "Audit of State and Local Governments".

The Districts' Board of Directors will make selection of the audit firm.

An original and two (2) copies of your proposal should be submitted and addressed to:

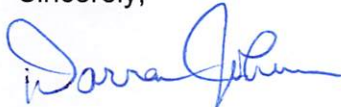
Audit Services Proposal
c/o Darren Johnson, Superintendent
Nyssa School District
804 Adrian Blvd.
Nyssa, OR 97913

Enclosed is a copy of the District's Audit proposal information.

We look forward to receiving your proposal on or before 5:00 p.m. on April 7, 2023. Late proposals will not be considered.

If you require additional information prior to the submission of your proposal, please contact me at (541) 372-2275 or by email at djohnson@nyssasd.org.

Sincerely,



Darren Johnson
Superintendent

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REQUEST FOR PROPOSAL FOR MUNICIPAL AUDIT SERVICE

Nyssa School District invites proposals from qualified independent auditing firms to perform annual financial audits of the District's financial records and prepare the District Annual Financial Report (AFR) with financial information provided by District management. The AFR includes the basic financial statements, required and other supplementary information and compliance reports. It is the intent of the district to negotiate a three-year contract, with the second- and third-year contingent upon the successful, timely completion of the first year of the contract. An option to extend the contract beyond year three may also be granted upon approval of the respective Board of Directors.

Successful candidate is to prepare the AFR and conduct the financial, compliance, and Single Audit of the district's books and records. The Principal Auditor must be a Certified Public Accountant as well as a licensed Municipal Auditor and the firm must be registered to do business within the State of Oregon.

District Information

The district operates with a Superintendent, seven-member Board of Directors, and a Business Manager. 200 full time employees, General Fund total budget = \$20,034,569; Special Revenue Funds total budget = \$9,129,357; Food Service total budget = \$1,233,698; Debt Service includes General Obligation Bond and Capital Improvement total budget = \$909,371.

Prior year audits are posted by the Oregon Secretary of State Audits Division at <https://secure.sos.state.or.us/muni/public.do>

Accounting System

The district utilizes Infinite Visions for its accounting software, it transitioned to this platform on January 1, 2017. Modules within Infinite Visions software include Payroll and Accounting.

Submissions of Proposal

Two copies of the proposal must be submitted in a sealed envelope, plainly marked "Audit Services Proposal", address to Darren Johnson, 804 Adrian Blvd, Nyssa, OR 97913. The proposal is due no later than 5:00pm on Friday, April 7, 2023. If you require additional information prior to the submission of your proposal, please contact Darren Johnson at (541) 372-2275 or by email at djohnson@nyssasd.org.

Proposal Requirements

Proposals shall contain, but not be limited to, the following considerations:

1. Firm name and address as well as primary contact information
2. Authorization by the State Board of Accountancy to conduct municipal audits.
3. Experience by your firm relative to the scope of the District's audit.
4. List of other schools and municipalities served by your firm.

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5. A list of partners, managers and other key staff people who may be assigned to the audits including resumes indicating assigned staff's experience in auditing governmental jurisdictions.
6. Outline a work plan and related estimate of time devoted for the district including the anticipated onsite hours of each level of staff assigned as well as in office work to be completed by staff.
7. Ability to meet the District's proposed audit schedule.
8. Your fee schedule to conduct the basic audit function for the district and for a three-year period, as well as a fee schedule for additional services that might be required.
9. Indicate the results of your peer review for the past ten years, copies of your peer review opinion can be included

Selection Procedures

Proposals will be screened by the Business Manager and Superintendent with a recommendation to the board during the month of May.

Evaluation Standards

The following evaluation standards shall be used in scoring each proposal:

1. Understanding of engagement and work to be performed
2. Experience with municipal engagements
3. Staffing: experience and expertise of audit team
4. Audit approach, work plan and estimated hours to be devoted to engagement
5. Fees

Any proposal that scores a zero (unacceptable) in any category will be rejected, regardless of the total score.

Scope of Audit

The auditor must comply with the minimum standards for audit of Oregon Municipal Corporation as adopted by the Secretary of State and approved by the Board of Accountancy. The audited financial statements shall conform to reporting standard for government entities as determined by the Governmental Accounting Standards Board (GASB). The audit will be done in order for the accounting firm to express an opinion on the financial statement of the district and to determine if the district has complied substantially with appropriate legal provisions.

The district will provide staff assistance as is reasonably available. The district will furnish the following information and work papers in conjunction with the audit engagement:

1. Trial balances for all fund
2. Bank reconciliations
3. Detailed reconciling records for balance sheet items
4. Schedule of Expenditures of Federal Awards (SEFA)
5. Fixed Asset schedules and note information

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Any unusual conditions encountered during the course of the audit where services of the auditing firm must be extended beyond the normal work anticipated, will require written notification to the Superintendent, who will respond in writing concerning the additional services.

Audit Schedule

The audit contract may start as soon after the contract document is executed as is agreeable to all parties. The district is accustomed to interim work being conducted in the month of July and August, if the auditor so chooses. The written audit report shall be completed and delivered within a reasonable time, but no later than December 10th after the close of the audit period ending June 30 of each year.

Thank you so much for your time and consideration. Please let me know if you have any questions.