

LIVINGSTON PARISH PUBLIC SCHOOLS

REQUEST FOR PROPOSALS

FOR

INDEPENDENT AUDIT SERVICES

RFP No. 23-11

RFP RELEASE DATE: April 27, 2023

RFP DUE: May 30, 2023 @ 10:00 AM

**LIVINGSTON PARISH PUBLIC SCHOOLS
13909 FLORIDA BLVD.
PO BOX 1130
LIVINGSTON, LA 70754-1130
TELEPHONE (225) 686-4209**

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Request for Proposal for Independent Audit Services

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LIVINGSTON PARISH PUBLIC SCHOOLS
Request for Proposal for Independent Audit Services
For Fiscal Years Ending June 30, 2023 through June 30, 2025

I. INTRODUCTION

A. General Information

Notice is hereby given that Livingston Parish Public Schools (LPPS) is requesting proposals from licensed certified public accounting firms to audit its Annual Financial Reports (AFR) for the fiscal years ending June 30, 2023, June 30, 2024, and June 30, 2025. The annual audit proposed shall be made in accordance with auditing standards generally accepted in the United States of America as codified by the American Institute of Certified Public Accountants and Governmental Auditing Standards issued by the Comptroller General of the United States and shall include reporting requirements and audit procedures required by:

- Generally Accepted Auditing Standards, adopted by the American Institute of Certified Public Accountants
- Government Auditing Standards, issued by the Comptroller General of the United States
- Office of Management and Budget (OMB) Uniform Guidance
- Louisiana Legislative Auditor’s Louisiana Governmental Audit Guide including the provisions for School Board Performance Measures and Agreed-Upon Procedures, and Statewide Agreed-Upon Procedures, and other pronouncements published by the Louisiana Legislative Auditor.
- Other promulgations that might apply

The School Board must receive proposals **on or before 10:00 a.m. on May 30, 2023**, and shall be in a sealed envelope clearly marked “Audit Proposal” addressed to:

Livingston Parish Public Schools
Attn: Denee Aydell
13909 Florida Blvd., P.O. Box 1130
Livingston, LA 70754

To be considered, two (2) copies, and (1) original copy of the proposal or an electronic submission at www.centralbidding.com must be received by **10:00 am on May 30, 2023**. The School Board reserves the right to reject any or all proposals submitted.

A pre-proposal conference, to answer questions about the engagement, for all firms

interested in submitting a proposal will be held at **2 p.m., May 11, 2023** at the LPPS Central Office located in Livingston, Louisiana. After the pre-proposal conference, any inquiries concerning the request for proposals should be emailed to Denee Aydell at Denee.Aydell@lpsb.org with a subject line of “Questions Re: RFP 23-11”. The deadline for questions, in order to have a formal written response, is **Wednesday, May 17, 2023**.

The School Board reserves the right, where it may serve the Board’s best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. The Board also reserves the right to reject any or all proposals or to waive any irregularities or informality. At the discretion of the School Board, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

Submission of the proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the School Board and the firm selected.

There is no expressed or implied obligation for the School Board to reimburse responding firms for any expenses incurred in preparing proposals in response to this request. Materials submitted by respondents are subject to public inspection under Louisiana Revised Statutes Title 44 Public Records and Recordors, unless exempt.

The School Board reserves the right to retain all proposals submitted and to use any idea(s) in a proposal regardless of whether that proposal is selected.

By submission of a proposal, vendor certifies that it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency, per Executive Order 12549, Debarment and Suspension, Regulations, 7 CFR Part 3017, Section 3017, subpart c- Responsibilities of Participants.

It is anticipated the selection of a firm will be completed by June 15, 2023. Following the notification of the selected firm, it is expected a contract will be executed between both parties by June 30, 2023

B. Term of Engagement

A three (3) year contract with annual renewals is contemplated, subject to satisfactory negotiation of terms and concurrence of the Legislative Auditor.

C. Subcontracting

The firm selected shall not subcontract any portion of the work required by this Agreement, except as expressly stated herein, without prior written approval of the School Board. Subcontracts, if any, shall contain a provision making them subject to all provisions stipulated in this Agreement.

II. NATURE OF SERVICES REQUIRED

A. Scope of Work to be Performed

Audit Services are being requested for the June 30, 2023, 2024 and 2025 fiscal years. Interested proposers may obtain a copy of the School Board's 2022 AFR from the LPPS website using the URL located in Appendix B. The School Board generalized objectives in this regard are as follows:

1. To receive an audit opinion of the fair presentation of its financial statements in conformity with generally accepted accounting principles (GAAP) after conducting an examination in accordance with:
 - a. *Generally Accepted Auditing Standards*, adopted by the American Institute of Certified Public Accountants;
 - b. *Government Auditing Standards*, issued by the Comptroller General of the United States Comptroller General;
 - c. The U.S. Office of Management and Budget's (OMB) *Uniform Guidance*;
 - d. Louisiana Revised Statute 24:513; and the provisions of the Louisiana Governmental Audit Guide, published jointly by the Louisiana Certified Public Accountants and the Louisiana Legislative Auditor
 - e. Other promulgations that might apply
2. In conjunction with the previously mentioned standards, the auditor shall:
 - a. Prepare annual financial report which includes basic financial statements, footnotes, required supplementary information, schedules required by state law, and other supplementary information and conversion of fund financial statements to government-wide financial statements.
 - b. Prepare worksheets for GASB 68 disclosure.
 - c. Prepare worksheets for GASB 75 disclosure.
 - d. Prepare worksheet for GASB 77 disclosure.
 - e. Prepare worksheet for GASB 87 disclosure.
 - f. Prepare worksheet on changes in claims and judgements.
 - g. Assist with any new bond issues.

- h. Assist with implementation of new Governmental Accounting Standards Board pronouncements.
 - i. Prepare schedule of Compensation Paid Board Members
 - j. Prepare schedule of Compensation, Benefits, and Other Payments Paid to Superintendent
 - k. Prepare schedule of Expenditures of Federal Awards and Notes
 - l. Prepare schedule of Current Year Findings and Questioned Costs
 - m. Prepare schedule of Prior Year Findings and Questioned Cost
 - n. Compile and prepare a minimum of 20 copies of bound AFR.
3. Reports to be issued:
- a. Independent Auditors Report on financial statements of the governmental activities, each major fund, and the aggregate remaining fund information.
 - b. Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
 - c. Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance which includes:
 - i. Reports on compliance with laws and regulations identifying all findings of noncompliance and questioned costs, for major programs – specific and general requirements, and non-major programs.
 - ii. A report on internal controls (accounting and administrative) used in administering federal financial assistance programs.
 - d. A report on the supplementary schedule of the entity's federal financial assistance programs, showing total expenditures for each federal assistance program.
 - e. Independent Accountant's Report on Applying Agreed-Upon Procedures on the Schedules Required by State Law (R.S. 24:514 Performance and Statistical Schedules)
 - f. Independent Accountant's Report on applying the Louisiana Legislative Auditor – Statewide Agreed-Upon Procedures.

g. A management letter, if applicable, with appropriate recommendations.

4. Reporting Irregularities

Auditors are required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties:

- a. Superintendent of Schools
- b. Business Manager
- c. School Board President

5. Notifications

The auditors shall assure themselves that the Livingston Parish Public School's Business Manager is informed of each of the following:

- a. The auditor's responsibility under generally accepted auditing standards.
- b. Significant accounting policies.
- c. Management judgments and accounting estimates.
- d. Significant audit adjustments and past audit adjustments.
- e. Other information in documents containing audited financial statements.
- f. Disagreements with management.
- g. Management consultation with other accountants.
- h. Major issues discussed with management prior to retention.
- i. Difficulties encountered in performing the audit.

B. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified by the LPPS of the need to extend the retention period. Working papers are to be kept confidential. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

1. Livingston Parish Public Schools.
2. Bureau of Internal Audit, State Department of Education.
3. Legislative Auditor of the State of Louisiana.
4. U. S. General Accounting Office.
5. Parties designated by the federal or state governments or by Livingston Parish Public Schools as part of an audit quality review process.
6. Auditors of entities of which Livingston Parish Public Schools is a sub-recipient of grant funds.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and

allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. DESCRIPTION OF LIVINGSTON PARISH PUBLIC SCHOOLS

A. Principal Contact Person

The auditor's principal contact person with LPPS, once the award is made, will be Mrs. Kim Stewart, Business Manager, or a designated representative, who will coordinate the assistance to be provided by LPPS to the auditor.

B. Background Information

The School Board was created under Louisiana Revised Statute (LRS-R.S.) 17:51 for the main purpose of providing free public education for students in grade levels ranging from preschool through 12. The School Board is authorized by LRS-R.S 17:81 to establish policies and regulations for its own government that are consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of 9 members, elected from 9 districts, for a term of four years.

The School Board operates forty-three (43) schools, an alternative education center, the Livingston Parish Literacy and Technology Center and the Pathways Center, within the parish with a total enrollment of approximately 26,000 pupils for the year and a General Fund budget of about \$293 million. In conjunction with the regular educational programs, some of these schools offer special education and/or career and vocational educational programs. Additionally, the school board provides transportation and school food services for the students.

LPPS employs approximately 3,800 full and part time employees and has a total payroll of approximately \$153 million as of June 30, 2022. For fiscal year 2022, the School Board had revenues of \$418 million.

More detailed information of the School Board and its finances can be found in its AFR. The URL for the LPPS AFR is located in Appendix B

C. Fund Structure

LPPS uses the following fund types and account groups in its financial reporting:

<u>Fund Type/Account Group</u>	<u>Number of Individual Funds</u>
General Fund	4
Disaster Special Revenue Funds	2
Capital Projects Fund	1
Debt Service Fund	1
Special Revenue Funds	8
TOTAL	16

D. Budgetary Basis of Accounting

LPPS prepares its budgets for the General Fund, Disaster Special Revenue Fund, Capital Projects Fund, Debt Service Fund, and the Special Revenue Funds on the modified accrual basis of accounting consistent with generally accepted accounting principles.

E. Federal and State Financial Assistance

See the Schedule of Expenditures of Federal Awards for 2021-2022 federal assistance reported in the LPPS AFR (Pages 113 – 115) using the URL located in Appendix B

During the 2021-2022 fiscal year, LPPS received the following restricted state financial assistance:

Education Support Fund (8G) Professional
EEF Educational Excellence Fund
LA 4

F. Pension Plans

LPPS participates in three statewide retirement systems: The Teachers' Retirement System of Louisiana (TRSL), the Louisiana State Employees' Retirement System (LASERS), and the State of Louisiana School Employees' Retirement System (LSERS). TRSL, LASERS, and LSERS are all cost-sharing, multiple employer defined benefit pension plans. More information on TRSL, LASERS, and LSERS and the benefits granted by each system can be found in the LPPS AFR, Notes to the Financial Statements (Pages 52 – 68) using the URL located in Appendix B

G. Component Units

See the LPPS 2021-2022 AFR, Notes to Financial Statements (page 35), using the URL located in Appendix B for information regarding LPPS component units.

H. Joint Venture

LPPS does not materially participate in joint ventures with other governmental entities.

I. Magnitude of Finance Operations

The LPPS Business Department is headed by Kim Stewart, Business Manager, and consists of 15 employees. The principal functions and the number of employees assigned to each are as follows:

<u>Function</u>	<u>Number of Employees</u>
Accounting	3
Clerical	2
Purchasing	1
Administration	2
Warehouse	4
Fixed Assets	1
Risk Management	2

The Payroll Department is headed by Steve Vampran, Supervisor of Human Resources, and consists of 5 employees. The principal functions and the number of employees assigned to each are as follows:

<u>Function</u>	<u>Number of Employees</u>
Accounting	2
Clerical	1
Insurance	1
Retirement	1

Sales Tax is headed by Mike Curtis, Sales Tax Administrator, and consists of 9 employees. The principal functions and the number of employees assigned to each are as follows:

<u>Function</u>	<u>Number of Employees</u>
Auditor	4
Clerical	3
Administration	2

J. Computer Systems

Livingston Parish Public School's accounting records are fully computerized using Enterprise ERP, formerly known as Munis. Enterprise ERP is a software system developed by Tyler Technologies, Inc. The LPPS Technology Department is also available for any special requirements.

K. Internal Audit Function

LPPS does not maintain an internal audit function. The function of performing financial reviews over individual school accounts is subcontracted to a local CPA firm, Faulk & Winkler.

L. Availability of Prior Audit Reports

Interested proposers who wish to review prior year audit reports and management letters should contact Denee Aydell, Accountant, at (225) 715-5654 or Denee.Aydell@lpsb.org. LPPS will use its best efforts to make prior audit reports available to proposers to aid their response to this request for proposals.

IV. TIME REQUIREMENTS

A. Proposal Calendar

The following is a list of key dates up to and including the date proposals are due to be submitted (*Dates are subject to change*):

1. Request for Proposals Issued: April 27, 2023
2. Pre-proposal Conference: May 11, 2023
3. Due Date for Proposals: May 30, 2023

B. Notification and Contract Dates (*Dates are subject to change*)

1. Firm Selection: June 5 - 9, 2023
2. Board Approval: June 15, 2023
3. Contract Date: June 19, 2023

C. Timeframe Audit May Commence

It is anticipated that preliminary audit work may be performed during the period July 1st through August 15th of each year. LPPS will have the records ready for audit by September 1st of each year.

D. Schedule for the 2022-2023 Fiscal Year Audit (A similar schedule will be developed for audits of future years.)

The proposal shall include a time schedule showing the anticipated completion date of interim work, the completion date of audit field work and the date that the draft reports and recommendations to management will be available for review by the Business Manager.

The proposal shall also include both a detailed audit plan and a list of all schedules to be prepared by Livingston Parish Public Schools along with the date each schedule shall be required.

- E. Entrance Conference, Progress Reporting and Exit Conference (A similar schedule will be developed for audits of future years.)

At a minimum, the proposal shall include a time schedule for the following conferences:

1. Entrance conference with Business Manager.
2. Entrance conference with all key Business Departments, personnel and department heads of key offices and programs for the purpose of discussing prior audit problems and the interim work to be performed. This conference will also be used to establish overall liaison for the audit and to make arrangements for workspace and other needs of the auditor.
3. Progress conferences with the Business Manager and other department heads of key offices or programs for the purpose of summarizing the results of the preliminary review, to identify the key internal controls or other matters to be tested, and to discuss the year end work to be performed.
4. Exit conference with the Superintendent, the Business Manager and department heads of key offices or programs for the purpose of summarizing the results of the fieldwork and to review significant findings.

- F. Date Final Report is Due

The draft auditor's report shall be delivered to the Business Department by November 15th of each year. Report preparation, printing and duplication shall be the responsibility of the auditor. The final report should be submitted to LPPS no later than December 15th along with an electronic copy of the reports.

The auditor will also handle submission of required reports to the Legislative Auditor, Louisiana Department of Education, Federal Audit Clearinghouse and other required entities by December 24th each year.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR

A. Business Department and Clerical Assistance

The staff of the Business Department and responsible management personnel will be available during the audit to assist the auditor by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the auditor.

B. Electronic Data Processing Assistance

The Technology Department will be available to assist the auditor in performing the engagement and to provide systems documentation and explanations.

C. Work Area, Telephone, Internet, Financial Software Access, Photocopying and FAX Machines

LPPS will provide the auditor with reasonable workspace. The auditor will also be provided with access to a telephone line, internet, financial software, photocopying facilities and a FAX machine for the conducting of School System matters.

D. Report Preparation

Preparation, printing and duplication of reports and schedules specified in this request for proposal shall be the responsibility of auditor.

VI. PROPOSAL REQUIREMENTS

A. General Requirements

1. Pre-proposal Conference and On-site Inspections

The conference for firms interested in submitting proposals will be held at 2:00 p.m. on May 11, 2023, at Livingston Parish Public School's Central Office, 13909 Florida Blvd., Livingston, Louisiana. Both verbal and written questions will be accepted during the conference.

2. Inquiries

Inquiries concerning the request for proposals and the subject of the request for proposals must be made to:

Denee Aydell, Accountant
Livingston Parish Public Schools
P.O. Box 1130
Livingston, Louisiana 70754
Denee.Aydell@lpsb.org

3. Submission of Proposals

The following material is required to be received by 10:00 a.m. on May 30, 2023, for a proposing firm to be considered:

- a. A master copy (so marked) of the Technical Proposal and two (2) copies to include the following:
 - i. Title Page

Title page showing the request for proposals' subject; the firm's name, address and the name of a contact person; and the date of the proposal.
 - ii. Table of Contents
 - iii. Transmittal Letter

A signed letter of transmittal briefly stating the proposer's understanding of the work to be performed, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for the fiscal year ending June 30, 2023 and of the two subsequent fiscal years.
 - iv. Technical Proposal

The technical proposal should follow the order set forth in Section VI-B of this request for proposals.
 - v. Executed copies of Proposer Guarantees and Proposer Warranties, attached to this request for proposals (Appendices C and D).

- b. The proposer shall submit original and two (2) copies of a dollar cost bid in a separate sealed envelope marked as follows:

SEALED DOLLAR COST BID PROPOSAL FOR
LIVINGSTON PARISH PUBLIC SCHOOLS FOR
INDEPENDENT AUDIT SERVICES MAY 30, 2023

- c. Proposers should send the completed proposal consisting of the two separate envelopes to the following address:

Denee Aydell, Accountant
Livingston Parish Public Schools
13909 Florida Blvd.,
P.O. Box 1130
Livingston, Louisiana 70754

B. Technical Proposal

1. General Requirements

The purpose of the technical proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of Livingston Parish Public Schools in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet this request for proposal requirements.

THERE SHOULD BE NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN
THE TECHNICAL PROPOSAL DOCUMENT.

The technical proposal should address all the points outlined in this request for proposals (excluding any cost information which should only be included in the sealed dollar cost bid.) The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of this request for proposals. While additional data may be presented, the following subjects, items 2 through 10, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firm should provide an affirmative statement that it is independent of Livingston Parish Public Schools, as defined by the U.S. General Accounting Office's *Government Auditing Standards*.

3. License to Practice in the State of Louisiana

An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in the State of Louisiana.

4. Firm Qualifications and Experience

The proposal should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be employed on a part-time basis.

The firm is also required to submit a copy of the report on its most recent external quality review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

5. Partner, Supervisory and Staff Qualifications and Experience

The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a Certified Public Accountant in the State of Louisiana. The firm also should provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past two (2) years as required by the General Accounting Office's *Government Auditing Standards*, and membership in professional organizations relevant to the performance of this audit.

The firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or re-assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of Livingston Parish Public Schools. However, in either case, LPPS retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications and experience.

6. Prior Engagements with Other School Systems

For the firm's office that will be assigned responsibility for the audit, list separately all engagements within the last five (5) years, ranked on the basis of total staff hours, with other school systems within the State of Louisiana, by type of engagement (i.e. audit, management advisory services, et cetera). For each engagement, the firm should indicate the scope of the work, date, engagement partners total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

7. Similar Engagements with Other Government Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant government engagements (maximum of 5) performed in the last (5) years that are similar to the engagement described in this request for proposals. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone of the principal client contact.

8. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposals. In developing the work plan, reference should be made to such sources of information as the Livingston Parish Public School's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems. Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement.
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement.

NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN THE TECHNICAL
PROPOSAL DOCUMENT.

- c. Sample sizes and the extent to which statistical sampling is to be used in the engagement.
- d. Extent of use of Electronic Data Processing (EDP) software in the engagement.
- e. Type and extent of analytical procedures to be used in the engagement.

- f. Approach to be taken to gain and document an understanding of the Livingston Parish Public Schools' internal control structure.
- g. Approach to be taken in determining laws and regulations that will be subject to audit test work.
- h. Approach to be taken in drawing audit samples for purposes of tests of compliance.

9. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from LPPS.

10. Report Format

The proposal should include sample formats for required reports.

11. Insurance Requirements

The firm selected shall procure and maintain at its expense the described insurance for the duration of any agreement with Livingston Parish Public Schools. This insurance is intended to cover claims for bodily injury, personal injury or damage to property which may arise from the performance of the work of the Auditor.

The type and minimum amount of insurance required is listed in the attached Appendix E. This includes special endorsements that must be included in the Auditor's policies.

The Auditor may place this insurance with the carrier of its choice subject to acceptance by the Board and a minimum A. M. Best rating of A- VII.

Before the Auditor may commence work, it must provide evidence of the required insurance which may include an electronic copy of the full policy. Once accepted, the board will give the Auditor notice to proceed.

The Auditor's contract for services shall include an indemnity agreement with respect to all liability including professional services covered under this agreement. Suggested language of this indemnity agreement is included in Appendix F.

NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN THE TECHNICAL PROPOSAL DOCUMENT

C. Sealed Dollar Cost Bid

1. Total All-Inclusive Maximum Price

The sealed dollar cost bid should contain all pricing information relative to performing the engagement as described in this request for proposals.

The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses. Livingston Parish Public Schools will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.

The first page of the sealed dollar cost bid should include the following information:

- a. Name of Firm
- b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign the contract with Livingston Parish Public Schools.
- c. A Total All-Inclusive Maximum Price for each of the three (3) fiscal years of this engagement.

2. Itemization of Total All-Inclusive Maximum Price

The second page of the sealed dollar cost bid should include a schedule of professional fees and expenses, by each of the three (3) fiscal years, (including out-of-pocket expenses such as travel, lodging, subsistence, et cetera) itemized by each individual to be assigned to the engagements that supports the total all-inclusive maximum price. The schedule should also list the number of hours and the hourly rate for each individual assigned to the engagements. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

3. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billings shall cover a period of not less than a calendar month. Ten percent (10%) of the total all inclusive maximum price will be withheld pending the completion of the audit and delivery and acceptance by the Business Manager of all final reports and schedules.

VII. EVALUATION PROCEDURES

A. Evaluators

Proposals submitted will be evaluated by the following personnel, using a blind scoring technique:

1. LPPS School Board Member
2. Assistant Superintendent
3. Business Manager
4. Assistant Business Manager
5. School Food Service Supervisor
6. Sales Tax Auditor

B. Review of Proposals

The evaluators will review all proposals submitted to ensure that each addresses all mandatory criteria contained in this request for proposals.

Firms with proposals that do not address all mandatory criteria contained in this request for proposals will be eliminated from further consideration.

A point system will be used during the review process to score the technical proposals. Points will be scored based on each of the criteria described in Section VII. C below.

Both qualifications and price will be considered in the selection process. Each proposing firm will be rated on a 100-point scale, with a maximum of 70 points assigned for qualifications (including experience) and a maximum of 30 points for price.

Each evaluator will score the remaining technical proposals. The evaluators will then meet to review and discuss the evaluations and to combine the individual scores to arrive at a composite technical score for each firm. At this point, firms with an unacceptable low technical score will be eliminated from further consideration.

After the composite technical score for each firm has been established, the sealed dollar cost bid will be opened and additional points will be added to the technical score based on the price bid. The maximum score of 30 points will be assigned to the firm offering the lowest total all-inclusive maximum price. Proportional scores will be assigned to the other proposers.

Scores will be reviewed with the Superintendent and a recommendation made to the Superintendent. The Superintendent may accept the evaluators' recommendation, or may choose another proposer, for submission to the School Board who, in turn will make the final determination of the awarding of the contract.

LPPS reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected.

C. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting all the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. The following represent the principal selection criteria, which will be considered during the evaluation process:

1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in the State of Louisiana.
- b. The audit firm's professional personnel have received adequate continuing professional education within the preceding two (2) years.
- c. The firm has no conflict of interest with regard to any work performed by the firm for Livingston Parish Public Schools.
- d. The firm submits a copy of its most recent external quality control review report and the firm has a record of quality audit work.
- e. The firm adheres to the instructions in this request for proposals on preparing and submitting the proposals.

2. Technical Qualifications: (Maximum Points – 70)

a. Expertise and Experience (Maximum Points – 60)

- i. The firm's past experience and performance on audits of school systems in State of Louisiana (maximum points – 15).
- ii. The firm's past experience and performance on comparable government engagements (maximum points – 30).
- iii. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation (maximum points - 15).

b. Audit Approach (Maximum Points - 10)

- i. Adequacy of proposed staffing plan for various segments of the engagement (maximum points - 4).
- ii. Adequacy of sampling techniques (maximum points - 3).

iii. Adequacy of analytical procedures (maximum points - 3).

3. Price (Maximum Points - 30)

The maximum score of 30 points will be assigned to the firm offering the lowest total all-inclusive maximum price. A proportional point reduction for each successive bidder will be made per the following example:

Assume only 2 bids, one at \$30,000 and one at \$35,000

The \$30,000 bidder receives 30 points.

The \$35,000 bidder receives 26 points -- $30/(35,000/30,000)$

D. Oral Presentations

During the evaluation process, the evaluators may, at their discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the evaluators may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

E. Final Selection

Livingston Parish Public Schools will select a firm by June 9, 2023. Following notification of the firm selected, it is expected a contract will be executed between both parties by June 19, 2023. *(Dates are subject to change)*

F. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals unless clearly and specifically noted in the proposal submitted and confirmed in the contract between LPPS and the firm selected.

LPPS reserves the right without prejudice to reject any or all proposals

LPPS RFP 23-11
DUE MAY 30, 2023
APPENDIX A

NOTICE TO PROPOSERS

Livingston Parish Public Schools (LPPS), located at 13909 Florida Blvd., Livingston, Louisiana 70754, will accept proposals for services described in the below Request for Proposal (RFP) until 10:00 A.M., Tuesday, May 30, 2023.

RFP 23-11: INDEPENDENT AUDIT SERVICES

Proposals shall be submitted according to the terms and conditions and on such forms as provided in the Request for Proposal packet, which may be obtained from the Livingston Parish Public School's website at

https://www.lpsb.org/our_district/departments/business_department/purchasing_information as well as Central Bidding (www.centralbidding.com).

Completed proposal packets may be mailed, certified, to Livingston Parish Public Schools at P.O. Box 1130, Livingston, Louisiana 70754, hand-delivered to 13909 Florida Boulevard, Livingston, Louisiana, or submitted electronically at www.centralbidding.com. However conveyed, sealed proposals must be received by Tuesday, May 30, 2023 by 10:00 a.m., at which time proposals will be opened and names of the proposers read aloud. Any proposal received after the stated deadline will not be considered and will be returned unopened.

The Livingston Parish School Board reserves the right to reject any and all proposals submitted and/or to cancel this solicitation. This solicitation does not commit Livingston Parish Public Schools to purchase or pay any cost incurred in the preparation of proposals.

LIVINGSTON PARISH PUBLIC SCHOOLS



Alan "Joe" Murphy, Superintendent

LPPS RFP 23-11
DUE MAY 30, 2023
APPENDIX B

Livingston Parish Public Schools 2022 AFR can be found:

https://www.lpsb.org/our_district/departments/business_department

PROPOSER GUARANTEES

1. The Proposer certifies it can and will provide and make available, at a minimum, all services set forth in Section II of this Request for Proposal, Nature of Services Required.

Signature of Official: _____

Name (Typed): _____

Title: _____

Firm: _____

Date: _____

PROPOSER WARRANTIES

1. Proposer warrants that it is willing and able to comply with the State of Louisiana laws with respect to foreign (non-State of Louisiana) corporations.
2. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions for any officer, employees or agents.
3. Proposer warrants that delegation or subcontracting of its responsibilities has been fully disclosed.
4. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: _____

Name (Typed): _____

Title: _____

Firm: _____

Date: _____

A. TYPES OF INSURANCE REQUIRED

1. Commercial General Liability

BI-PD Per Occurrence:	\$1,000,000
BI-PD Annual Aggregate:	\$1,000,000
a.) Damage to rented property - at least \$50,000	
b.) Advertising & Personal Injury Liability	\$1,000,000
c.) Contractual Liability for Indemnity, Defense	Incl in 1 Above

2. Auto Liability

a.) Codes 7, 8, 9 accepted as well as 1.	\$1,000,000
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3. Workers Compensation- State of Louisiana

a.) Coverage A	Statutory \$1M/1M/1M
b.) Coverage B Per Accident, Sickness, Agg Sickness:	
c.) <u>Alternate Employer</u> in favor of Livingston Parish Public Schools	

4. Professional Liability (E&O)

Per Occurrence:	\$1,000,000
Annual Aggregate:	\$2,000,000

B. MINIMUM RATING OF CARRIER, A.M. Best Company

All policies above	A-VII
Board may reject carriers at any time	

C. SPECIAL ENDORSEMENTS OR REQUIREMENTS

1. Additional Insured in favor of Livingston Parish Public Schools,
 its officers and employees, 13909 Florida Blvd., Livingston, LA 70754
 Required only for policies of CGL and Auto.
 The protection for LPPS must apply as **Primary and Non-Contributory**

2. Waiver of Subrogation in favor of Livingston Parish Public Schools,
 its officers and employees, 13909 Florida Blvd., Livingston, LA 70754
 Required for policies of CGL, Auto, WC and Professional Liability

3. Alternate Employer in favor of Livingston Parish Public Schools
 13909 Florida Blvd., Livingston, LA 70754

INDEMNITY AGREEMENT

Suggested Indemnity Agreement language is as follows:

- 1) With respect to all liability EXCEPT LIABILITY FOR PROFESSIONAL SERVICES COVERED UNDER THIS AGREEMENT, the Auditor agrees to defend, indemnify, protect and hold harmless the School Board, its officers and employees, from and against all claims asserted, or liability established for damages or injuries to any person or property. This indemnity and hold harmless agreement include claims made by the auditor's officers and employees, or judgments arising directly or indirectly out of obligations, work or services involving this project. This includes claims that arise from or are connected with, or are caused or claimed to be caused by the negligent acts or omissions of the Auditor, the Auditor's officers or employees, are covered. Also included are the claims or liabilities arising from, connected with, caused by, or alleged to be caused by the active or passive negligent acts or omissions of the School Board, its officers or employees which may be in combination with the negligence of the Auditor, its officers or employees, or any third party. The Auditor's duty to indemnify shall not include any claim or liabilities arising from the sole negligence or sole willful misconduct of the School Board, its officers or employees.

- 2) With respect to PROFESSIONAL SERVICES COVERED UNDER THIS AGREEMENT, the Auditor shall indemnify and hold harmless the School Board, its officers or employees from liability including costs and expense arising out of the negligent acts, errors or omissions or the willful misconduct of the Auditor, its officers or employees.