
**Discovery Arts and Technology Academy
27355 Woodsfield
Inkster, MI, 48141
(517) (371-5948 ext 320)**

**Request for Proposal
Audit Services
For the Years Ending June 30, 2012, 2013 and 2014**

January 27, 2012

GENERAL CONDITIONS

Discovery Arts and Technology Academy is soliciting proposals from qualified firms of Certified Public Accountants to audit its financial statements for the fiscal years ending June 30, 2012, 2013 and 2014. The district reserves the right to extend the minimum three-year contract an additional two years based on satisfactory performance of audit services.

The audit is to include an examination of the following major funds: General and; non-major fund: Food Service, and all Federal programs required to be audited by the State of Michigan.

The examination must be performed in accordance with generally accepted auditing standards. The financial report must be prepared in accordance with GASB and the Michigan School Accounting Manual.

The district financial records are housed at Mosaica Education Inc., 600 W. St. Joseph Street, Suite 1, Lansing, MI 48933. Mosaica will provide all data and accounting records out of the Lansing office. The Midwest Regional Controller will prepare the MD&A and proof the audit report provided by the auditors. All audit accounting field work will be done at the Lansing office.

Although cost will be an important factor in awarding the contract, the school district is not obligated by any statute or regulation to award the purchase of audit services solely on the basis of cost. Accordingly, the school district reserves the right to evaluate all proposals objectively and subjectively and to accept or reject any or all proposals or portion thereof. Additionally, the district reserves the right to negotiate changes in services with the firm determined to have submitted the proposal that is in the best interest of the district.

TIME TABLE:

1. Release of RFP on or about January 27, 2012.
2. Proposals due at 10:00 a.m. on Wednesday, February 15, 2012.
3. Board of Education action by February 23, 2012.
4. Notification to all firms as soon as possible after February 24, 2012.
5. Preliminary audit work to be conducted during June or July each year.
6. Audit to be conducted during August each year.
7. Financial Statements completed for distribution in September following each fiscal year end.
8. Presentation of Financial Statements to the Board of Education during October of each year.

FIRM/AUDITOR QUALIFICATIONS

- The firm must maintain a sufficient number of professional staff in order to provide adequate technical expertise and depth.
- 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.
- The auditor is expected to be familiar with the types of policies and procedures school districts follow.
- 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.
- 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.
- 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 not be any dramatic changes in audit staff every year.
- The firm's professional staff must be trained specifically in auditing and accounting for school districts.
- The firm must be actively involved in school financial organizations on a county and state level.
- All assistants must be properly trained and supervised and the work must be adequately planned.
- The firm must have an excellent reputation for service in school district auditing.

In addition, we request that the auditor offer possible alternative solutions to improve fiscal management of the Discovery Arts and Technology Academy and that the auditor advise the accounting office in writing of any changes in accounting procedures to assist with the ongoing compliance with the latest recommendations.

The auditor shall furnish the school district with 15 printed copies and a PDF electronic file of the Comprehensive Annual Financial Report and 15 copies and a PDF electronic file of the Single Audit Report (if a Single Audit is required).

DISTRICT INFORMATION

Discovery Arts and Technology Academy utilizes software by MAS500 for general ledger, accounts payable, cash receipts, accounts receivable, payroll, human resources and student management functions. Payroll is done by ADP.

Please see the schools website at <http://discoveryartstech.org> for Board approved budget and previous years audits. If you wish to review the records of the Discovery Arts and Technology Academy you may contact Thomas G. Tebeau, Midwest Regional Controller at ttebeau@mosaicaeducation.com or by phone at (517) 371-5948 ext 320.

PROPOSAL

Please submit your bid on the attached Proposal Form.

The information contained herein is believed to be accurate, but is not to be considered in any way as a warranty. All questions and correspondence should be directed to Thomas G. Tebeau at the address noted below, by email ttebeau@mosaicaeducation.com or by phone at (517) 371-5948 ext 320.

Completed proposals must be received by 10:00 a.m. on Wednesday, February 15, 2012 to:

Thomas G. Tebeau, Midwest Regional Controller
Discovery Arts and Technology Academy
Mosaica Education Inc.
W. St. Joseph Street, Suite 1
Lansing, MI 48933

AUDIT PROPOSAL FORM for Discovery Arts and Technology Academy

Please complete and return this proposal form with any additional information you feel is necessary to help us evaluate your firm. **Proposals are due by 10:00 a.m., Wednesday, on February 15, 2012.**

Qualifications

1. Location of the office that will be performing the audit

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

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

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

Last year _____
Prior year _____

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

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

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

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

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

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

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

Name of Firm: _____

Address: _____

Telephone: _____

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

Title

Signature

Date