

# **Bloom Township High School District 206**

## **REQUEST FOR PROPOSAL AUDIT SERVICES**

**ANNUAL FINANCIAL REPORT  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
SINGLE AUDIT FISCAL  
YEARS 2025 THROUGH  
2027**

**100 W 10th Street  
Chicago Heights, Illinois  
60411**

### **INVITATION TO SUBMIT PROPOSAL**

Bloom Township High School District 206 invites Independent Certified Public Accounting firms licensed in the State of Illinois to submit audit proposals providing audit services for the 2025, 2026, and 2027 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:

Bloom Township High School District 206  
Attn: Alicia Evans, Assistant  
Superintendent of Business Affairs  
100 W. 10<sup>th</sup> Street  
Chicago Heights, IL 60411  
Email: [aevans@sd206.org](mailto:aevans@sd206.org)

## **SCHEDULE AND AWARD OF RFP**

- Publish Request for Proposals: Friday, March 28, 2025
- Deadline for question submission: Monday, April 7, 2024 at 3:00 P.M.
- Answers to submitted questions or additional information posted on the District website: Wednesday, April 9, 2025 by 3:00 P.M.
- **RFP Submission Deadline: Thursday, April 17, 2025 at 2:00 P.M.**
- Interviews with Finalists: Tuesday, April 24, 2025
- Board of Education Approval: April 28, 2024

All proposals must be received at the above address no later than **Thursday, April 17, 2024 at 2:00 P.M.** Three 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**

Bloom Township High School District 206 is in Will & Cook Counties, Illinois and currently consists of two school buildings and an administrative center and one Alternative School.

The current student enrollment is 3,000 students. District 206 employs 324 certified employees and 117 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 a cash 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). The District is moving to Skyward beginning October 1, 2025. 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 2024 Audited Financial Report is on the District's website [www.sd206.org](http://www.sd206.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 a 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.

The District may be interested in moving to the more extensive report called the Annual Comprehensive Financial Report or ACFR by FY26 financial audit, following the Governmental Accounting Standards Board's standards.

District 206 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-year period to include the school years ending June 30, 2025, June 30, 2026, and June 30, 2027. 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 206. Services requested and approved by District 206 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 the prior year's report.
3. Student Activity Report consistent with the prior year's report.
4. The auditor will provide the preliminary draft in electronic format.
5. The auditor will provide three 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. In the auditor's opinion, and if implemented, the recommendations would increase efficiency and improve internal accounting controls as they relate to the business operations essential to Bloom Township High School District 206. All comments and recommendations shall be discussed, and a draft of the letter provided to the Superintendent or designee, before issuance.

7. The auditor shall present the audit at a regularly scheduled meeting of the Bloom Township High School District 206 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 the 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 the preparation of and assist in the 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 Bloom Township High School District 206.

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, and 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 before the start of any work under this contract. The selected auditor's insurers shall provide 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 modified except after prior written approval of The Board. Certificates of Insurance meeting this

requirement shall be forwarded to the District and approved before the start of any work.

## GENERAL TERMS AND CONDITIONS

1. PROPOSALS - "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, **Thursday, April 17, 2025**.
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 the 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 be deemed 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, the 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 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:

- Copy of proposed format is attached
- Copy of proposed format is identical to specifications

2. Three copies of the formal audit report and searchable PDF files of all reports will be provided to District 206.

3. Auditing firm will comply with the 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.

- 5. Yes
- 6. No

7. Timetable for performing annual audit:

Audit will commence no later than August following the conclusion of the fiscal year to be audited (July 1st through June 30th) or a date accepted by the District.

- Yes
- No

8. Completed audit, following consultation with District administration on draft audit, presented to Board of Education **no later than October Board Meeting**.

- Yes
- No

9. All prepared Financial Reports will be completed and delivered to the District business office no later than October 15th each year.

- Yes
- No

10. Please list as references at least five school districts this firm audited for Fiscal Year 2024 (attach pages if necessary).

School District	Address	Contact Person	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.

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:

	2024-2025	2025-2026	2026-2027
Annual Financial Statements, including Management Letter and ACFR	\$	\$	\$
Single Audit	\$	\$	\$
Total	\$	\$	\$

Company Name

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Address

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City, State, Zip

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Telephone/Fax

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Representative Name and Title

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Email Address

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Signature

Date

## **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 the 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 five 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 posting the statement in a prominent place in the workplace.
- D. Notifying the Department within 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 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 are 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/Agent:

Firm or Corporation:

**NON-COLLUSION AFFIDAVIT**

STATE OF ILLINOIS)

) SS

)

WILL

COUNTY

COOK 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 \_\_\_\_\_, 2025.

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.

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Name of Firm

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Signature

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Title

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Date



## SEXUAL HARASSMENT CERTIFICATION

\_\_\_\_\_, having submitted a Proposal for **Audit Services** to Bloom Township High School District 206, 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 \_\_\_\_\_, 2025.

\_\_\_\_\_  
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 \_\_\_\_\_, 2025.

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

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

## STUDENT SAFETY

\_\_\_\_\_, having submitted a Proposal for **Audit Services** to Bloom Township High School District 206, 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 \_\_\_\_\_, 2025.

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

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

# ALCOHOL AND DRUG-FREE WORKPLACE CERTIFICATION

\_\_\_\_\_, having submitted a Proposal for **Audit Services** to Bloom Township High School District 206, 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 \_\_\_\_\_, 2025.

\_\_\_\_\_  
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 \_\_\_\_\_, 2025.

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