

To be published
31 October & 3 November 2008
NOTICE TO BIDDERS

The Grand Prairie Independent School District will receive sealed documents for
qualifications until:

10:30 AM – NOVEMBER 17, 2008

at which time all responses will be publicly opened

FOR:

AUDIT SERVICES

Prospective bidders may secure further information and specifications at
2602 South Belt Line Road, Grand Prairie, TX 75052 OR

http://www.gpisd.org/departments/business/purchasing/current_bids.html

The school district reserves the right to reject any and/or all bids and to waive all
formalities and irregularities in bidding.

BID ENVELOPE MUST BE ADDRESSED TO:

Grand Prairie ISD
Purchasing Department
2602 South Belt Line Road
Grand Prairie, TX 75052

and

PLAINLY MARKED:

BID NO. 09-05

Bids may be submitted on any/or all items, unless stated otherwise.

Any bid received later than the specified time, whether delivered in person or mailed, shall be disqualified and will remain unopened. Failure to respond to this invitation will remove your name from the bid list. If you cannot bid at this time and desire to remain on the bid list, please submit a **NO BID** on the bid form and return.

GRAND PRAIRIE INDEPENDENT SCHOOL DISTRICT

PROCEDURES FOR SEALED BID OR PROPOSALS

1.0.0 GENERAL CONDITIONS

1.1.0 APPLICABILITY - These conditions are applicable and form a part of the contract documents in each equipment and/or service contract, and a part of the terms of each purchase order for items of equipment and/or service included in the specifications and bid forms issued herewith.

1.2.0 WITHDRAWAL OF BIDS - Any bid or proposal may be withdrawn by the contractor prior to the scheduled time for opening. Any request by a bidder to withdraw a bid must be in person or in writing and submitted to the Director of Purchasing prior to the scheduled time for opening bids. Any bid that is received after the time specified shall not be considered and may be returned unopened to the bidder.

1.3.0 BIDS SHALL BE SUBMITTED ON THESE FORMS - Deviations to the General Conditions and/or Specifications shall be conspicuously noted in writing by the bidder and shall be included in the bid.

1.4.0 CONTRACTORS WHO DO NOT BID are requested to notify the Grand Prairie Independent School District (GPISD) Purchasing Department in writing if they wish to receive future bids. Failure to do so will result in their being deleted from our contractor list.

1.5.0 GPISD reserves the right to waive any or all bid irregularities, formalities, or other technicalities, to be the sole and independent judge of quality and suitability of any products offered, and may accept or reject any bid in its entirety, or may reject any part of any bid without affecting the remainder of that bid, and may award the individual items on this bid in any combination or in any way to best serve the interests of GPISD as it perceived those interests to be in its sole discretion.

1.6.0 GPISD will enter into contractual relationships only with those contractors who have, through word and action, affirmed that they comply with all applicable existing laws or executive orders to insure equal employment opportunities, without regard to race, creed, color, sex, or national origin. Minority contractors are encouraged to compete in providing goods and services to the District. GPISD does not operate under a set-aside program.

2.0.0 SPECIFICATIONS may be those developed by the Using Department or by the Manufacturer to represent items of regularly manufactured equipment.

2.1.0 DISTRICT SPECIFICATIONS have been developed by the Using Department to show minimal standards as to the usage, materials, and contents based on their needs.

3.0.0 EVALUATION OF BIDS/PROPOSALS, in accordance with Article 2368a.3, Section 5, Reviews of bids/proposals are subject to the evaluation of the user department and subsequent recommendation. The following AWARD CRITERIA will be used.

3.1.0 PREFERENTIAL REQUIREMENT - GPISD, as a governmental agency of the State of Texas, may not award a contract for general construction, improvements, services or public works projects a nonresident bidder unless the nonresident's bid is lower than the lowest bid submitted by a responsible Texas resident bidder by the same amount that a Texas resident bidder would be required to underbid a nonresident bidder to obtain a comparable contract in the state in which the nonresident's principal place of business is located (Article 601g V.T.C.S.).

3.2.0 IDENTICAL BIDS - In cases where bidding is required for proposed contracts, and more than one bidder submitted the lowest and best bids (identical bids), the bidder who is a resident of the District shall be selected by the governing body. If two or more bidders submitting the lowest and best bids are residents of the District, one of the resident bidders shall be selected by the casting of lots.

3.3.0 AWARD of BID; BID SUMMARY: The GPISD reserves the right to award a separate contract to more than one contractor for each item/group/service or to award on contract for the entire bid. All contractors will receive a statement of bid award. Contractors desiring a copy of the bid summary may request such by enclosing a self-addressed stamped envelope to the Purchasing Office.

4.0.0 CONTRACTS

4.1.0 CONTRACTS FOR PURCHASE will be put into effect by means of a purchase order(s) executed by the Purchasing Department or the User Department after awards have been made.

4.2.0 ALL CONTRACTS AND AGREEMENTS between bidders and the GPISD shall strictly adhere to the statutes as set forth in the Uniform Commercial Code as last amended in 1977 by the American Law Institute in the National Conference of Commissioners on uniform state laws.

4.3.0 The District's obligation is payable only and solely from the funds available for the purpose of this purchase. Lack of funds shall render this contract null and void to the extent funds are not available and any delivered but unpaid for the Buyer will return goods to the Seller. Do not include Federal Excise, State or City Sales Tax. Entity shall furnish exemption certificate.

5.0.0 DISCLOSURES

5.1.0 Non-Collusion

5.2.0 Felony Conviction

5.3.0 Conflict of Interest. A list of board members is available at

http://www.gpisd.org/departments/business/purchasing/bids_proposals.htm

6.0.0 CONDUCT WHILE ON DISTRICT PREMISES - All personnel that conduct work of any nature on District premises, including but not limited to successful contractor(s), sub-contractors, service technicians, etc. will be required to comply with the same standards applicable to the employees of the GPISD as referenced in the Auxiliary Services Handbook.

<http://www.gpisd.org/departments/business/maintenance/documents/08-09AuxEmployeesHandbook.pdf>

7.0.0 STATEMENT OF QUALIFICATIONS, shown in specifications below.

8.0.0 SECURITY – Not Required with this request

9.0.0 INSURANCE shall be provided by the successful offerer, in a company or companies licensed to do business in the State of Texas. Such insurance as will protect the Contractor and the District from claims set forth below, which may arise out of, or result from, the operations under the contract. The Contractor shall be a subscriber to the Texas Workers' Compensation Act for Workers' Compensation Insurance. The contractor shall file with the Director of Purchasing, before work is begun, certificates of such insurance which shall be subject to approval by the District as to the company providing insurance and the manner and adequacy of insurance protection.

9.1.0 Such policies of insurance shall be written by companies authorized by the Texas Department of Insurance to conduct business in the state and shall be satisfactory to the District. Contractor shall not commence work under this Agreement until satisfactory evidence of such insurance has been delivered to, and approved by the District.

9.2.0 Self-Insurance: A contractor who self-insures for workers compensation must possess a Certificate of Authority to Self-insure issued by the Texas Workers Compensation Commission as a subscriber to the Workers' Compensation Act. By signing below, the bidder/prospective Contractor certifies that it possesses such certificate, and shall furnish a copy of the Certificate of Self Insurance with Bid Invitation.

9.3.0 The Certificate of Insurance must be presented prior to start of service. The policy must reflect Grand Prairie I.S.D. as "additional insured" or "co-insured". The amount of deductibles and self-insurance retention must be shown on Certificate of Insurance.

The District requires ten (10) days WRITTEN NOTICE prior to cancellation of ANY INSURANCE.

10.0.1 PRESENTATION OF BIDS: All bids/proposals must be received at the Purchasing Office in a sealed document. No oral, telegraphic, telephonic, or facsimile bids will be accepted.

10.0.2 INTERLOCAL AGREEMENT CLAUSE

The Grand Prairie ISD participates in the Educational Purchasing Cooperative of North Texas (EPCNT) There are several governmental entities which utilize this organization for potential purchases. A complete list may be viewed at

http://www.epcnt.com/Current_members.htm

Governmental entities utilizing Internal Governmental contracts with the EPCNT will be eligible, but not obligated, to purchase materials/services under the contract(s) awarded as a result of this solicitation. All purchases by governmental entity other than Grand Prairie ISD will be billed directly to that governmental entity and paid by that governmental entity. Grand Prairie ISD will not be responsible for another governmental entity's debts. Each governmental entity will order material/service as needed and issue the appropriate purchasing documents/contracts.

REQUEST FOR QUALIFICATIONS

ANNUAL FINANCIAL AUDIT

RFQ#09-05

The Grand Prairie Independent School District is requesting qualifications from public accounting firms to perform the annual audit for the fiscal year ending August 31, 2009.

I. BACKGROUND INFORMATION

Auditing requirements for Texas' public school districts are contained in the *Texas Education Agency Financial Accountability System Resource Guide*, which is the authoritative document, adopted by reference as a rule of the State Board of Education, through Title 19, Texas Administrative Code, Section 109.41.

The Grand Prairie Independent School District ("the District") has an enrollment of 26,037 in grades pre-kindergarten through 12, on 37 campuses. The 2008-09 budgeted expenditures for the General, Food Service, Capital Outlay, and Debt Service Funds is \$220,417,339. The school district expended federal financial assistance for several programs including but not limited to National School Lunch Program, ESEA Title I Part A - Improving Basic Programs, ESEA Title I Part C - Education of Migratory Children, and ESEA Title VI - Innovative Education Program, IDEA - Part B Formula and Preschool

A. Purpose of the Audit

The purpose of the Request for Qualifications is to obtain the services of a public accounting firm for the annual audit for fiscal year 2008-2009. The organization-wide audit will encompass the financial statements as required by GASB Statement No. 34 and the *Texas Education Agency Financial Accountability System Resource Guide* for the District for the fiscal year ending August 31, 2009. The audit is to be performed in accordance with generally accepted auditing standards and generally accepted government auditing standards contained in the *Texas Education Agency Financial Accountability System Resource Guide*. The financial statement audit is to determine whether (1) the financial statements present fairly the financial position, results of operations, and cash flows or changes in financial positions in accordance with generally accepted accounting principles, and (2) whether the District has complied with laws and regulations for those transactions and events that may have a material effect on the financial statements. The financial related audit will also include determining whether (1) financial reports and related items are fairly presented, (2) financial information is presented in accordance with established or stated criteria, and (3) the school district has adhered to specific financial compliance requirements.

As a part of the audit of the general purpose financial statements, the annual audit will also include obtaining an understanding of the school district's internal control and reporting any reportable conditions relating to the internal control systems coming to the attention of the auditors. To comply with U.S. Office of Management and Budget Circular A-133, a study and evaluation of internal control will include internal accounting and administrative

controls for all major federal financial assistance programs, in accordance with standards for risk assessment for major federal financial assistance. Any material weakness noted during the study and evaluation of internal accounting and administrative controls and other kinds of noncompliance and questioned costs will be reported in compliance with the Single Audit Act. As part of the audit of the financial statements, transactions and records pertaining to federal programs will be tested for material compliance with federal laws, rules, and regulations, and all instances of noncompliance will be reported to the school district. The audit will include the performance of certain audit procedures for the purpose of reviewing the accuracy of fiscal information provided by the district through the Public Education Information Management System (PEIMS), as required by Section 44.008(b) of the Texas Education Code. The audit will include procedures applicable to compensatory education funds as required by Module 9 of the Financial Accountability System Resource Guide, if required. The audit will include procedures applicable to student leaver records as required by Module 7 of the Financial Accountability System Resource Guide, if required.

Other Requirements:

1. The accounting firm should provide an annual audited financial report in a form acceptable to the Texas Education Agency and within the time frame stipulated in TEC 44.008 (d) of 150 days subsequent to the close of the fiscal year for which the audit was made.
2. Due to limited staff, the District can provide trial balances and supporting schedules for auditor review at the close of the fiscal year. Attachment B includes a listing of audit schedules and documents that the District has prepared or can make available. *Other schedules and documents necessary to compile the annual financial report are the responsibility of the audit firm.*
3. The District intends to sell bonds from time to time, which may require the audited financial statements and Auditors opinion to be printed in total or as a part of the section of or addendum to the Official Statement for bond issues. Also, certification may be required for Interest and Sinking Fund Reserve Balances as a point in time other than year-end.
4. It is requested that the interested accounting firm include a description of each step in the audit approach that will be taken in the audit engagement including estimated hours for each.
5. The firm upon being awarded this engagement will be expected to review the detailed audit work plan and schedule with the Assistant Superintendent of Business Operations prior to commencing the audit assignment each year.
6. Financial statements developed by the Auditor must be in a form that complies with the requirements for the Texas Education Agency.
7. 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 in writing by the District of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to auditors from the Texas Education Agency, the General Accounting Office, or other applicable governmental agencies, they are not otherwise considered to be records open to the general public.

B. Independent Auditor

The interested accounting firm must demonstrate the capability to perform the annual audit in accordance with generally accepted government auditing standards and state board of education auditing rules. Public accounting firms that have performed annual audits for similar entities are encouraged to file a proposal.

C. Term of the Audit Engagement

The contract for audit services based upon Board of Trustees approval of the proposal will be for the fiscal year ending August 31, 2009. The District may request to extend this agreement an additional period of three one-year periods – to be reviewed at the anniversary each year.

D. Dispute Resolution

Disputes concerning the terms of contracted services that cannot be resolved will be brought before an independent mediation center, whose decision will be binding upon both parties.

II. PROPOSAL CONTENT

A. Cover Letter

See conditions for submission of proposal in Section III.

B. Technical Component

To describe clearly the public accounting firm's understanding of the work to be done, the interested accounting firm will:

1. Provide a definition of the term "generally accepted government auditing standards" with clear distinctions between these standards and generally accepted auditing standards for nongovernmental engagements;
2. Explain the interested accounting firm's approaches to performing an annual audit, including the methodology, nature, timing and extent of audit procedures to be performed;
3. Describe how the approach to performing the audit would be affected if this were a multiyear contract; and
4. Make a statement concerning the independence of the interested accounting firm, including direct and indirect financial interest, and the relationship of the proposed audit team to employees of the district and any of the board members.

C. Management Component

The interested accounting firm will furnish satisfactory evidence of capability to provide in a professional and timely manner the services stated in the Request for Qualifications. To meet this requirement:

1. Provide the name of the external quality control review organization of which the interested accounting firm is a member and the interested accounting firm's length of membership. Also, state the review organization's planned frequency of peer reviews;
2. State whether the firm has received a peer review and whether in the most recent review an unqualified report was issued;
3. State whether the interested accounting firm is a national, regional or local public accounting firm;

4. Provide evidence that the interested accounting firm has experience in performing school district/government audits. List current and past audit clients along with the names and telephone numbers of contact persons and number of years audit services were provided. State the average daily attendance of the public schools on the list;
5. State whether the interested accounting firm is currently under the terms of a public or private reprimand by the Texas State Board of Public Accountancy and licensing boards of other states;
6. Describe the proposed audit team, in terms of job positions in the firm;
7. List names of staff member(s) who will direct the overall audit throughout the duration of the engagement, as well as those staff members who will be responsible for planning, directing, and conducting substantial portions of the fieldwork or reporting on this audit engagement. Include the educational background of all staff members named and professional licenses held;
8. Describe continuing professional education in governmental accounting and auditing received by the proposed audit team during the last four years;
9. Provide the names and qualifications of any needed outside specialists and consultants that will assist the interested accounting firm's staff members;
10. Describe staff rotation plans for audit team members if this is to be a multiyear contract;
11. Describe the level of assistance that will be expected from District personnel; including internal audit staff; and
12. Provide evidence of the ability to comply with the requirements in Sections II and VI of the Request for Qualifications.

D. Task/Activity Plan

The interested accounting firm will specify budgeted hours, time lines and sequence for audit procedures, and names of staff to be assigned.

E. Evaluation

Criteria used to evaluate the interested accounting firm's methodologies, products, and services are shown in Attachment A.

III. CONDITIONS FOR SUBMISSIONS OF PROPOSAL

All qualifications in response to this request must meet the following conditions to be considered:

- A. Qualifications must include a cover letter clearly stating the name of the firm and the name, address, and telephone number of the interested accounting firm's representative;
- B. Qualifications must address each of the audit requirements as stated in this Request for Qualifications;
- C. The District reserves the right to reject any and all qualifications, and to negotiate portions thereof. Qualifications that address only part of the requirements contained in this Request for Qualifications will not be considered;
- D. The District reserves the right to select any proposal, considering the quoted estimated fee and other factors;
- E. The interested accounting firm shall furnish such additional information that the District may reasonably require;
- F. The District will not be liable for any cost incurred in the preparation of qualifications; and
- G. The District may ask interested accounting firms to send a representative for an oral interview prior to Board of Trustee approval of a proposal. The District will not be liable for the costs incurred by the interested accounting firm in connection with such interview.
- H. The District and interested accounting firms may enter into discussions and revisions of proposal, as necessary. Discussions/negotiations may be conducted with interested accounting firms who are deemed to be within the final competitive range; however, the GPISD reserves the right to award a contract without discussions/negotiations. The best and final proposal may be required as early as 24 hours after completion of negotiations/discussions.
- I. Qualifications must be signed by an authorized individual to contractually bind their firm when submitting the Qualifications. Failure to sign the Qualifications will be considered as a "mistake in Qualifications", and the Qualifications will be rejected as "non-responsive".
- J. By submitting a proposal, the interested accounting firm affirms that its company, corporation, firm, partnership or individual has not prepared this proposal in collusion with any other bidder and that the contents of this proposal as to prices, terms, or conditions have not been communicated by the undersigned or by any employee or agent to any other person or firm engaged in this type of business prior to the official opening of this proposal.
- K. Upon notification of potential selections for award, the person or entity submitting this proposal must complete disclosures as shown:

- Non-Collusion - By signing this statement, the person or entity responding to this invitation, affirms that, to the best of his/her knowledge, the proposal has been arrived at independently, and is submitted without collusion with anyone to obtain information or gain any favoritism that would in any way limit competition or give them an unfair advantage over other bidders in the award of this bid. Neither has the proposer offered to give, nor intends to give at any time hereafter any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor or service to a public servant in connection with the proposal submitted. The person or entity responding to this invitation any and all relationships that might be a conflict of interest and include such information with the proposal.
- Felony Conviction - The person or entity responding to this invitation must give notice to the District if the person or an owner or operator of the business entity has been convicted of a felony. The notice must include a general description of the conduct resulting in this conviction of a felony (This requirement does not apply to a publicly held corporation.).
- Conflict of Interest - The person or entity responding to this invitation shall note any and all relationships that might be a conflict of interest and include such information with the proposal. A list of current board members and the superintendent may be reviewed at

<http://www.gpisd.org/trustees/index.html> and <http://www.gpisd.org/departments/admin/index.html>

L. In the event that any one or more of the provisions contained in this Request for Qualifications (or resulting purchase order) shall be held by a court of competent jurisdiction to be invalid, illegal or unenforceable, such provisions shall not affect any other provision hereof, and this Request for Qualifications (or any resulting purchase order) shall be construed as if the invalid, illegal or unenforceable provision(s) had never been contained herein.

IV. PROCEDURES FOR SUBMITTING PROPOSALS

A. Delivery

Responses to the Request for Qualifications should be addressed to:

Purchasing Office
Grand Prairie ISD
2602 S. Beltline Road
Grand Prairie, TX 75052
(972) 237-5592

Qualifications must be received no later than 10:30 AM, Monday, November 17, 2008. Qualifications received after the time and date specified above will not be considered and will be filed unopened.

Oral or telegraphic qualifications transmitted via the District's facsimile machine are not acceptable. Qualifications must be submitted to the District in a sealed envelope. **DO NOT FAX YOUR QUALIFICATIONS!**

B. Number of Copies of Qualifications

Submit three (3) copies of the qualifications. The qualifications are to be bound and sealed.

V. ASSISTANCE TO PROPOSERS

Any person wishing to obtain additional information about the Request for Qualifications or about the operations of the District may contact:

Julie Spears, Assistant Superintendent of Business Operations julie.spears@gpisd.org

The District will only respond to questions submitted via email. The District will send addendums to the RFQ to potential accounting firms via email. Please send an email to Julie.spears@gpisd.org containing firm contact name and email address no later than end of day Friday, November 7, 2008.

VI. STATEMENT OF REQUIREMENTS

- A. The independent auditor will provide one (1) camera ready copy of the final comprehensive annual financial report that meets the requirements of Texas Education Agency Financial Accountability System Resource Guide and a copy in .pdf format.
- B. The independent auditor will be required to submit forty (40) copies of the final compensatory education and leaver audits, if required.
- C. A preliminary draft of the audit report(s) will be presented to the District prior to submission of the final draft. Timing of the submission must allow District personnel sufficient time to review the report.
- D. Satisfactory delivery of the services specified by the Request for Qualifications and the engagement letter shall be accomplished no later than the January meeting of the Board of Trustees for the financial audits.
- E. The independent auditor will be required to present the audit report to the Board of Trustees at the January 2010 meeting of the Board of Trustees, or earlier.
- F. The independent auditor is required to provide a management letter containing comments oriented toward constructive improvements. Copies of selected audit working papers will be provided as requested by the District and as provided for in the engagement letter. If a management letter is issued the auditor will provide the District forty (40) copies.
- G. The auditor will prepare and provide one (1) copy of the Data Collection Form for Reporting on Audits of States, Local Governments and Nonprofit Organizations.

VII. PROPOSED SCHEDULE

Qualifications Timing

Notice Published in Newspaper	October 31, 2008 and November 3, 2008
Questions submitted in writing	November 7, 2008.
Responses received and publicly opened	November 17, 2008
Evaluation of responses conducted through	December 12, 2008
Recommendation presented to school board	January 8, 2009
Official Notice of award	January 9, 2009

Audit Timing (subject to change)

Start interim field work	July 18, 2009
Start final field work	October 17, 2009
Draft documents due for review	December 12, 2009
Presentation of issued financial statements to the Administration	January 9, 2010
Presentation of issued financial statements to the Board of Trustees	January 17, 2010

VIII. BOARD OF TRUSTEE APPROVAL

The Board of Trustees expects to engage an audit firm for four years. However, the Board of Trustees expressly reserves the right to reject all bids and to review the relationship on an annual basis and to formally approve each year's extension. The Grand Prairie Independent School District reserves the right to cancel any contract resulting from this Request for Qualifications at any time, for any reason (or for no reason) with a thirty (30) day written notice to the firm. The firm may cancel any resulting contract, at any time for any reason, or for no reason with a sixty (60) day written notice. Any notice required or permitted to be delivered to the firm shall be deemed to be delivered when mailed by registered or certified mail, return receipt requested, postage prepaid, and addressed to the bidder's address appearing on the face of the Request for Qualifications (or as subsequently revised or changed). Any compensation due the firm will be limited to items received and/or services performed and accepted by the District. It is possible that the Board could terminate the relationship at any time. However, the Board of Trustees does not desire or expect that to be the case and assumes that a long and satisfactory relationship will be the experience.

XI. OTHER INFORMATION

- A. Auditors will be allowed to work on site after 4:00 p.m. if necessary and desirable. However, it cannot be guaranteed that Staff will be available to answer questions at those times. Arrangements should be made in advance if these after-hours periods are necessary.
- B. The Board of Trustees must accept the written proposal as the understood agreement for services performed and other commitments prior to performance.

Attachment A

EVALUATION WORKSHEET

This worksheet is to be used to document the District's evaluation of the interested accounting firms' qualifications. Points within the ranges specified are to be assigned to the below-listed criteria as a means for quantifying the relative strengths and weaknesses of the various qualifications. **In the event that oral interviews are necessary to break a tie or for making final clarification in the evaluation process, additional points may be awarded. It should be understood that while the total score is a significant factor, the requester of the services reserves the right to consider other factors in making a final selection.**

PROFESSIONAL QUALIFICATIONS

The evaluation of professional qualifications of the interested accounting firms will be based on the following criteria:

I. Mandatory Criteria

Qualifications will not be considered for further evaluation unless there is compliance with all of the following criteria. The interested accounting firm:

- A. Must be an independent auditor properly licensed for public practice.
- B. Must meet the independence standards of Government Auditing Standards, United States General Accounting office (GAO).
- C. Must not have a record of substandard work.
- D. Must submit a proposal meeting all of the requirements of the Request for Qualifications.

II. Technical Criteria

Qualifications which have met each of the criteria in Section I above will be evaluated on the following criteria:

- A. Technical experience of the firm:
 1. Auditing experience in Texas public schools (0-15)
 2. Auditing experience in government entities (0-5)
- B. Characteristics of the staff, including consultants to be assigned to the audit:
 1. Size and structure of the firm, including audit staff positions (0-5)
 2. Qualifications of supervisory personnel, consultants, and the field audit team (0-20).
This criterion shall consider education, including continuing education courses taken during the past two years, years and types of experience.
 3. General direction and supervision to be exercised over the audit team by the firm's management personnel (0-15)
- C. Clear understanding of the work to be performed:
 1. Comprehensiveness of the audit work plan (0-5)
 2. Realistic time estimates of each major segment of the work plan, and the estimated number of hours for each staff level including consultants assigned (0-10)

IV. Oral Interviews (If Necessary)

- A. Interview Points Awarded (0-15)

Attachment B

Audit Schedules That Have Been Prepared By The District

GENERAL FUND

- Trial Balance: Assets, Liabilities, Fund Equity, Revenues and Expenditures
- Detail of Actual Expenditures by function and object code (and budget amounts, if applicable)
- Revenues by Source

INTERNAL SERVICE FUND

- Trial Balance: Assets, Liabilities, Retained Earnings, Revenues and Expenses

AGENCY FUNDS

- Trial Balance: Assets, Liabilities, Fund Equity and Statement of Changes in Assets & Liabilities

SPECIAL REVENUE FUNDS

- Trial Balance: Assets, Liabilities, Fund
- Detail of Actual Expenditure of Federal Awards
- Schedule of Expenditures for Computation of Indirect Cost

CAPITAL PROJECT FUNDS

- Trial Balance: Assets, Liabilities, Fund Equity, Revenues and Expenditures

FIXED ASSETS

- Summary of Changes
- Schedule by Function and Source
- Schedule of Changes in General Fixed Assets by Function
- Summary of Construction in Progress

DEBT SERVICE FUND

- Trial Balance: Assets, Liabilities, Fund Equity, Revenues and Expenditures

DEBT

- Bond Payment Amortization Schedules
- Trial Balance: Balance Sheet
- Bond Schedule (Debt Service Requirements through Maturity)
- Schedule of Leases Payable (Current Year through Total Future Payments)

MISCELLANEOUS

- Summary of Bank Reconciliations
- Interbank Transfers
- Schedule of Delinquent Taxes Receivable
- Interfund Receivables/Payables (Due To/From)
- Outstanding Purchase Order Listing
- Detail of Other Sources (Uses)
- Budget Amendments

STATISTICAL SECTION

- Property Tax Levies and Collections
- General Governmental Expenditures by Function
- General Governmental Revenues By Source
- Board Minutes - through the date of report issuance

MUST RETURN THIS PAGE

OFFERER'S CERTIFICATE

FIRM'S NAME

ADDRESS

CITY & STATE

ZIP CODE

EMAIL

TELEPHONE

FAX

AUTHORIZED SIGNATURE

DATE

POSITION WITH COMPANY

INTERLOCAL AGREEMENT

Should the governmental, referenced above, elect to participate in this contract, would you, (the contractor) agree that all terms, conditions, specifications, and pricing would apply? Yes No

CONFLICT OF INTEREST QUESTIONNAIRE

FORM CIQ

For vendor or other person doing business with local governmental entity

This questionnaire reflects changes made to the law by H.B. 1491, 80th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code by a person who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the person meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the person becomes aware of facts that require the statement to be filed. See Section 176.006, Local Government Code.

A person commits an offense if the person knowingly violates Section 176.006, Local Government Code. An offense under this section is a Class C misdemeanor.

OFFICE USE ONLY

Date Received

1 Name of person who has a business relationship with local governmental entity.

2 **Check this box if you are filing an update to a previously filed questionnaire.**

(The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date the originally filed questionnaire becomes incomplete or inaccurate.)

3 Name of local government officer with whom filer has employment or business relationship.

Name of Officer

This section (item 3 including subparts A, B, C & D) must be completed for each officer with whom the filer has an employment or other business relationship as defined by Section 176.001(1-a), Local Government Code. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer named in this section receiving or likely to receive taxable income, other than investment income, from the filer of the questionnaire?

Yes No

B. Is the filer of the questionnaire receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer named in this section AND the taxable income is not received from the local governmental entity?

Yes No

C. Is the filer of this questionnaire employed by a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership of 10 percent or more?

Yes No

D. Describe each employment or business relationship with the local government officer named in this section.

4

Signature of person doing business with the governmental entity

Date

Non-Collusion Statement

This is to certify that the undersigned bidder has neither directly nor indirectly, entered into any agreement, participated in any collusion or otherwise taken any action in restraint of free competitive bidding in connection with this proposal.

It is agreed by the undersigned bidder that the signed delivery of this bid/proposal represents the bidder's acceptance of the terms and conditions of this invitation to bid/offer a proposal including all specifications and special provisions.

Note: Signature of the authorized representative **MUST** be of an individual who legally may enter his/her organization into a formal contract with the Grand Prairie Independent School District.

FIRM'S NAME

NAME OF AUTHORIZED INDIVIDUAL (printed or typed)
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AUTHORIZED SIGNATURE	DATE
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POSITION WITH COMPANY

Felony Conviction Notification

State of Texas Legislative Senate Bill No. 1, Section 44.034, Notification of Criminal History, Subsection (a), states “a person or business entity that enters into a contract with a school district must give advance notice to the district if the person or an owner or operator of the business entity has been convicted of a felony. The notice must include a general description of the conduct resulting in the conviction of a felony.”

Subsection (b) states “a school district may terminate a contract with a person or business entity if the district determines that the person or business entity failed to give notice as required by Subsection (a) or misrepresented the conduct resulting in the conviction. The district must compensate the person or business entity for services performed before the termination contract.”

This Notice Is Not Required of a Publicly Held Corporation

(I) (We), the undersigned agent for the firm named below, certify that the information concerning notification of felony convictions has been reviewed by me and the following information furnished is true to the best of my knowledge.

COMPANY NAME:

Check the appropriate box and sign the form.

- My firm is a publicly held corporation; therefore, this reporting requirement is not applicable.

AUTHORIZED SIGNATURE: _____

- My firm is not owned nor operated by anyone who has been convicted of a felony.

AUTHORIZED SIGNATURE: _____

- My firm is owned or operated by the following individual(s) who has/have been convicted of a felony.

Name of Felony: _____

Details of Conviction(s):

AUTHORIZED SIGNATURE: _____