

TO: Invited Parties

FROM: Brian Kress, Superintendent of Schools

SUBJECT: Professional Auditing Services

Blackfoot School District #55 is soliciting proposals from qualified firms of certified public accountants to audit Blackfoot School District's financial statements for the fiscal year ending June 30, 2026 with the option of auditing the Blackfoot School District's financial statements for the four subsequent fiscal years. Audit firms expressing interest will be provided with a copy of a request for proposal (RFP). The deadline for submitting a proposal is 12:00 p.m. on April 16, 2026.

Please indicate your interest in receiving a copy of the RFP by making a request in writing to the following address:

Brian Kress

Superintendent of Schools

Blackfoot School District #55

270 E. Bridge St., Blackfoot, ID 83221

All questions and correspondence should be directed to Brian Kress by calling 208-785-8800. The RFP may also be accessed on the district web site at: www.sd55.org

Blackfoot School District #55

REQUEST FOR PROPOSALS

I. INTRODUCTION

A. General Information: Blackfoot School District (BSD) is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2026, with the option of auditing its financial statements for each of the four subsequent fiscal years. These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the General Accounting Office's (GAO) Government Auditing Standards (2011); the provisions of the federal Single Audit Act of 1984 (as amended in 1996); the U.S. Office of Management and Budget (OMB) Circular A-133 (2015), Audits of States, Local Governments, and Non-Profit Organizations; and all applicable GASB statements.

There is no expressed or implied obligation for BSD to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

To be considered, three copies of a proposal must be received by Brian Kress, Superintendent of Schools, at 270 E. Bridge, Blackfoot, ID 83221 by 12:00 p.m. on April 16, 2026. FSD reserves the right to reject any or all proposals submitted. Proposals submitted will be evaluated by an Audit Committee.

During the evaluation process, the Audit Committee and BSD reserve the right, where it may serve BSD's best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. At the discretion of BSD or the Audit Committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

BSD reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. 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 BSD and the firm selected. It is anticipated the selected audit firm will be notified by April 27, 2026, and final approval of the engagement by the Board of Trustees on April 27, 2026.

B. Term of Engagement

A five-year contract is contemplated, subject to the annual review and recommendation of the Audit Committee, the satisfactory negotiation of terms (including a price acceptable to both the BSD and the selected firm), the concurrence of the Board of Trustees of BSD and the annual availability of an appropriation.

II. NATURE OF SERVICES REQUIRED

A. General

Blackfoot School District is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2026, with

the option to audit the BSD's financial statements for each of the four subsequent fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposals.

- B. Scope of Work to be Performed: BSD desires the auditor to express an opinion on the fair presentation of its general purpose financial statements in conformity with generally accepted accounting principles. While not a part of the general-purpose financial statements, the combining and individual fund financial statements and the schedules of expenditures of federal awards as required by Single Audit will be subjected to the auditing procedures applied in the audit of the general-purpose financial statements. The report should include an opinion of the fair presentation of these statements in relation to the general-purpose financial statements. Individual in-relation-to reports are to be provided for the school agency funds. The auditor is not required to audit the statistical section of the report.

The auditor will be responsible for ensuring compliance with requirements for the MD&A as well as the statistical portion of the CAFR, if applicable

- C. Auditing standards to be followed to meet the requirements of this request for proposals: the audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants; the standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards (2011); the provisions of the Single Audit Act of 1984 (as amended in 1996); the provisions of U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement (2015) Audits of States, Local Governments, and Non-Profit Organizations and all applicable GASB statements.
- D. Reports to be Issued Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:
1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles
 2. A report on compliance and internal control over financial reporting based on an audit of the financial statements performed in accordance with government auditing standards
 3. A report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133
 4. Other reports as necessary to meet the requirement of OMB Circular A-133
 5. A report presenting the audited financial statements of BSD, in a format aligning with prior years' report of audited financial statements.

In the required report(s) on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which

could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Reportable conditions that are also material weaknesses shall be identified as such in the report.

Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the report(s) on internal controls.

The reports on compliance shall include all instances of noncompliance.

Irregularities and illegal acts. Auditors shall be 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 Audit Committee.

E. Special Considerations

1. Blackfoot School District #55 has determined that the United States Department of Education (or current Federal Department that oversees Public Education), through the Idaho State Department of Education will function as the cognizant agency in accordance with the provisions of the Single Audit Act of 1984 (as amended in 1996) and U.S. Office of Management and Budget (OMB) Circular A-133 (2015), Audits of States, Local Governments, and Non-Profit Organizations.

2. The Schedule of Federal Awards and related auditor's report, as well as the reports on compliance and internal controls are to be issued as part of the comprehensive annual financial report.

F. 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 three (3) years, unless the firm is notified in writing by FSD of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

- Blackfoot School District #55
- U.S. Department of Education (or current Federal Dept.)
- U.S. General Accounting Office (GAO)
- Parties designated by the federal or state governments or by Blackfoot School District #55 as part of an audit quality review process
- Auditors of entities of which BSD is a sub-recipient of grant funds
- Auditors of entities of which BSD is a component unit. 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 THE GOVERNMENT

- A. Name and Telephone Number of Contact Persons/Organizational Chart/Location of Offices:

The auditor's principal contact with BSD will be the Business Manager or a designated representative, who will coordinate the assistance to be provided by BSD to the auditor.

- B. Background Information: BSD serves 3,800 students in seven elementary schools, one middle high school, one middle /high school, one high school, one online secondary school. BSD's fiscal year begins on July 1 and ends on June 30. BSD has a total payroll of about \$33 million covering about 420 employees. The accounting and financial reporting functions of BSD are done at the individual schools and at the district level.

- C. Fund Structure: BSD uses a general fund, 16 special revenue funds and 2 capital projects funds in its financial reporting.

- D. Budgetary Basis of Accounting: BSD prepares its budgets on a basis consistent with generally accepted accounting principles and the Idaho State Department of Education requirements.

- E. Magnitude of Finance Operations:

The finance department is responsible for administering the financial operations of the school district. The finance department is headed by the Business Manager, and consists of three employees with responsibilities for payroll, accounts payable, accounts receivable, budget management, and administering all special grants and revenues.

- F. Financial Software: BSD currently utilizes Tyler Technologies Infinite Visions Accounting software for budget and payroll.

IV. TIME REQUIREMENTS

- A. Proposal Calendar:

The following is a list of key dates up to and including the date proposals are due:

Request for proposal issued:	March 3, 2026
Due date for proposals:	April 16, 2026
Date review completed:	April 22, 2026
Regular Board Meeting:	April 23, 2026

- B. Notification

Selected firm notified:	April 27, 2026
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- C. Date Audit May Commence July 27, 2026

Auditor to complete preliminary field work by June 30 2026. BSD will have all records ready for audit and all management personnel available to meet with the firm's personnel as of July 27, 2026 for final field work.

- D. Schedule for the 2025/26 Fiscal Year Audit (A similar time schedule will be developed for audits of future fiscal years if BSD exercises its option for additional audits.

1. Interim Work

It is anticipated that the auditor shall complete interim work by June 30, 2026.

2. Detailed Audit Plan

The auditor shall provide BSD by June 30, 2026, both a detailed audit plan and a list of all schedules to be prepared by BSD.

3. Draft Reports

The auditor shall have drafts of the audit report[s] and recommendations to management available for review by the Business Manager by September 30, 2026. Final report will be presented in the regular board meeting on October 22, 2026.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

- A. Finance Department and Clerical Assistance: The finance department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations.
- B. The staff of BSD will prepare statements and schedules as requested by the auditor.
- C. Work Area, Telephones, Photocopying, Internet Access and e-Faxing: BSD will provide the auditor with reasonable work space, desks and chairs. The auditor will also be provided with access to a telephone line, internet access and photocopying facilities.
- D. Report Preparation: Report preparation, editing and printing shall be the responsibility of the auditor.

VI. PROPOSAL REQUIREMENTS

A. General Requirements

1. Inquiries

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

Brian Kress
Superintendent of Schools
Blackfoot School District #55
270 E. Bridge St.
Blackfoot, ID 83221

2. Submission of Proposals

The following material is required to be received by April 16, 2026, for a proposing firm to be considered:

- a) A master copy (so marked) of a Technical Proposal and two copies to include the following:
 - (1) Title Page
Title page showing the request for proposals subject; the firm's name; the name, address and telephone number of the contact person; and the date of the proposal.
 - (2) Table of Contents
 - (3) Transmittal Letter
A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, 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 fiscal year 2026.
 - (4) Detailed Proposal
The detailed proposal should follow the order set forth in Section VI B of this request for proposals.
- b) Proposers should send the completed proposal to the following address:
Brian Kress, Superintendent of Schools
AUDIT COMMITTEE
Blackfoot School District #55
270 E. Bridge St.
Blackfoot, ID 83221

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 Blackfoot School District #55 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 the request for proposals requirements.

The Technical Proposal should address all the points outlined in the request for proposal. The Proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following subjects, items numbered 2 through 6, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firm should provide an affirmative statement that is independent of Blackfoot School District #55 as defined by generally accepted auditing standards/the U.S. General Accounting Office's Government Auditing Standards.

3. License to Practice in Idaho

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

4. Firm Qualifications and Experience

The proposer 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 so employed on a part-time basis.

The firm is also required to submit a copy of the report on its most recent external quality control 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

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Idaho. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

6. Similar Engagements With Other Government Entities

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

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 audit engagement as described in this request for proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

BSD 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.

2. 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 billing shall cover a period of not less than a calendar month. Final payment will be made after the October board meeting providing all reports have been received.

VII. EVALUATION PROCEDURES

A. Audit Committee

Proposals submitted will be evaluated by a four-member Audit Committee.

B. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting 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 Idaho.
- b) The firm has no conflict of interest with regard to any other work performed by the firm for the BSD.
- c) The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal.
- d) The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work

2. Technical Quality

- a) Expertise and Experience
 - (1) The firm's past experience and performance on comparable government engagements
 - (2) 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
 - (3) The results of external quality control reviews.

C. Price

Cost will not be the primary factor in the selection of an audit firm.

D. Oral Presentations

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

E. Final Selection

The Board of Trustees will select a firm based upon the recommendation of the Audit Committee.

It is anticipated that a firm will be selected by April 26, 2026 and the engagement will be approved on April 27, 2026.

F. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between Blackfoot School District #55 and the firm selected.

Blackfoot School District #55 reserves the right without prejudice to reject any or all proposals.

**ATTACHMENT TO THE PROPOSAL
SCHEDULE OF PROFESSIONAL FEES**

FOR THE AUDIT OF THE 2025/2026 FINANCIAL STATEMENTS:

ALL SERVICES

<u>Year of Service To Be Provided</u>	<u>Total Price</u>
Audit Services 2025/2026	_____
Audit Services 2026/2027	_____
Audit Services 2027/2028	_____
Audit Services 2028/2029	_____
Audit Services 2029/2030	_____

Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: _____

Name (printed): _____

Title: _____

Firm: _____

Address: _____

Email: _____

Date: _____