



Montessori For All, Inc
Request for Proposals (RFP)
for Auditing Services

August 4, 2014

Proposal Due Date: August 27, 2014 9:00am CT

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Section 1

Request for Proposal Proposal Process

1.1 Overview of Project

Montessori For All, Inc (MFA) is requesting proposals from public accounting firms to perform the annual audit for fiscal year 2015 with one optional renewal term(s).

1.2 About Montessori For All

Magnolia Montessori For All (Magnolia MFA) is a public charter school to open August 4th, 2014. Our first year, we will serve up to 300 students from Pre-K3 to 3rd grade, with 30 full-time staff members. Within six years, our school will be serving up to 550 students Pre-K3 to 8th grade, with over 50 full-time staff members. Our budget for Year 1 of operations is approximately \$2.6mm.

1.3 Procurement Process Timeline

MFA expects the following general schedule for the proposal submission, review and evaluation relating to this procurement process.

Activity	Date and Time
RFP Released	August 4, 2014
Proposals Due	August 27, 2014 at 9am CT
Selection	August 28, 2014 at 9pm CT

1.4 Submission Information

Completed proposals should be submitted by email to rfp@montessoriforall.org.

Proposals must be delivered to and received at this address prior to the date and time noted above. MFA is not responsible for confirming receipt of proposal.

Properly submitted proposals will be opened publicly and the names of the Respondents will be read aloud on August 27, 2014 at 9am CT at 5100 Pecan Brook Drive, Austin, TX 78724.

1.5 Point of Contact

If you have any questions with regards to this RFP process, please contact Sara Cotner at saracotner@montessoriforall.org. Questions will be compiled and published with answers on our website at www.montessoriforall.org/RFP. Interested respondents are responsible for obtaining the answers from the website.

1.6 General Procurement Conditions and Terms

Amendments

MFA reserves the right to amend this RFP up to five days prior to the Proposal Due date listed above. Amendments will be posted on our website at www.montessoriforall.org/RFP. Interested respondents are responsible for obtaining any updates or amendments from the website.

Late Submission

Proposals received after the deadline will not be considered for this procurement. MFA is not responsible for late delivery or proposals lost in delivery.

Errors in Submission

MFA is not liable for errors in submitted proposals. A Respondent may correct an error in the proposal with the approval of MFA. No new material may be submitted in conjunction with an error correction. All errors must be submitted in writing to the address above.

Information Submitted

MFA uses the information submitted in proposals for evaluation purposes only and does not intend to share with third parties. Proposals received will become a part of MFA's official files without further obligation to the respondents. MFA is not obliged to return any materials to respondents and is not obliged to maintain the confidentiality of any information that becomes publicly known through the Texas Public Information Act (Texas Government Code, Chapter 552.001, et seq.) after the solicitation is completed.

Eligible Respondents

Respondents who are able to meet the specifications for quality and other terms of this proposal, and who are not debarred and/or suspended from conducting business with school districts, federal and state funded agencies are invited to respond. A prospective Respondent must affirmatively demonstrate Respondent's ability to deliver the specified goods/services, a proven record of business integrity and ethics, and good standing with the applicable national and state associations.

Cost Figures

MFA is a non-profit organization and is thus exempt from federal, state and local tax. Do not include tax in the cost figures.

Cost figures should provide pricing by individual good/service as well as any discounts available for groups of multiple goods/services.

No Public Disclosure and Press Releases

Respondents may not release any information about this RFP to the public. On award of the purchase agreement or contract, the Respondent may not issue a press release until it has been reviewed and approved by MFA.

No Reimbursement For Costs

MFA will not be liable for any costs incurred in the preparation of a response to this RFP prior to the execution of a formal purchase agreement or contract unless specifically authorized in writing by MFA.

No Gratuities or Favors

Respondents shall not offer any gratuities, favors, or anything of monetary value to any officer or employee of MFA, or to any consultant, employee, or member of MFA for the purpose of or having the effect of influencing favorable disposition toward their own proposal or any other bid submitted hereunder.

Conflict of Interest

No employee, officer or member of MFA shall participate in the selection, award or administration of a contract supported by the RFP if a conflict of interest, real or apparent, would be involved. Prior to award of purchase agreement or contract, a Respondent must sign a Certification Regarding Conflict of Interest stating adherence to MFA's policy regarding free and open competition and conflicts of interest.

Certification of Debarment

No purchase agreement or contract may be awarded until the respondent has complied with Executive Order 12549, 29 CFR, Part 98 by submitting a signed Certification of Debarment, which states that neither the respondent, nor any of its principles, are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in a procurement by any Federal department or agency.

Montessori For All's Reservation of Rights

- MFA reserves the right to accept or reject any or all proposals received or make multiple or partial awards.
- MFA reserves the right to withdraw or reduce the amount of an award or to cancel any contract resulting from this procurement if there is misrepresentation or errors in the specifications, pricing, terms, or Respondent's ability to meet the terms and conditions of this RFP or if adequate funding is not received.
- MFA reserves the right to contact any individual, agency, or employers listed in the RFP, to contact others who may have experience and/or knowledge of a Respondent's goods/services, relevant performance, and qualifications.
- MFA reserves the right to request additional information from any and all respondents.
- MFA reserves the right to request a Best and Final Offer from all respondents that submit a proposal.

Acceptance of Evaluation Methodology

By submitting a proposal in response to this RFP, Respondent accepts the evaluation process and acknowledges and accepts that the determination of the "most qualified" Respondent(s) will require subjective judgments by MFA. BY SUBMITTING A RESPONSE TO THIS RFP, THE RESPONDENT AGREES THAT IT WAIVES ANY CLAIMS IT HAS OR MAY HAVE AGAINST MFA, MFA'S EMPLOYEES, OFFICERS, AGENTS, REPRESENTATIVES AND MEMBERS OF MFA'S GOVERNING BODY, IN CONNECTION WITH OR ARISING OUT OF THIS RFP. THE SUBMISSION OF A PROPOSAL CONSTITUTES THE ACCEPTANCE BY THE RESPONDENT OF THE EVALUATION TECHNIQUE DESCRIBED IN THIS RFP.

Section 2

Request for Proposal Proposal Specifications

2.1 Project Description

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 2015 with one optional renewal terms. 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. 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 position 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 significant deficiencies or material weaknesses relating to the internal control systems coming to the attention of the auditors.

A study and evaluation of internal control will include internal accounting and administrative controls for 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 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.

Other Requirements

1. The accounting firm should provide an annual audit report in a form acceptable to the Texas Education Agency and within the time frame stipulated in TEC 21.256 (d) of 150 days subsequent to the close of the fiscal year for which the audit was made.
2. The Financial Audit Committee would expect to meet with the auditor(s) at least annually. The meeting would be called by the chairman of the Financial Audit Committee.
3. MFA intends to sell bonds in the future, 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.
4. It is requested that the interested accounting firm include a detailed 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 Director of Business Administration 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 GFOA Certificate of Achievement, the ASBO Certificate of Excellence, and 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.

Term of the Audit Engagement

The contract for audit services based upon Board of Directors' approval of the proposal will be for the fiscal year ending June 30, 2015, with one optional renewal term.

Dispute Resolutions

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.

2.2 Selection Criteria

MFA will evaluate proposals and select Respondent(s) on the basis of the following criteria:

1. Scope of Services and Costs
2. Experience
3. Organization and Reputation
4. Proposed Plan and Fees

2.3 Content of Proposal

Proposals shall include the following information, formatted according to the attachments below. We strongly encourage proposals to be submitted in the Word document format of the attachments in Section 3.

1. Title Page
2. Experience
3. Organization and Reputation
4. Proposed Plan and Fees
5. Certification Forms

2.4 Evaluation Methodology

MFA has adopted the following criteria (which correspond to the information required above in 2.3 Selection Criteria) for evaluating the Respondents submitting proposals for this project, weighted as follows:

Criteria	Weight
Experience	40%
Organization and Reputation	30%
Proposed Plan and Fees	30%

Section 3

Request for Proposal Submission Format

3.1 Title Page

A Proposal Submitted in Response to

Montessori For All

RFP #2001

Submitted By: _____

On Date: _____

Signature of Authorized Agent:
Printed Name and Title of Agent:
Name of Firm:
Address:
Federal ID# or SSN:
Contact person, phone and email:

3.3 Organization & Reputation

Please fill out the following information. If attachments required, please note.

Organizational and Financial Strength	
Year founded	
State whether the interested accounting firm is a national, regional or local public accounting firm	
Current ownership structure (by name and position for each person owning 25% or more of the Respondent or parent entity)	
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	

3.3 Organization & Reputation Continued

1. 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. Provide number of years with the firm, experience with similar clients (preferably Texas public charter schools), and proposed role.

Employee Name	# Years	Experience on Similar Projects	Proposed Role

2. Attach resumes of key team members, including professional licenses held.

3. Describe continuing professional education in governmental accounting and auditing received by the proposed audit team during the last four years.

4. Provide the names and qualifications of any needed outside specialists and consultants that will assist the interested accounting firm's staff members.

5. Describe staff rotation plans for audit team members if this is to be a multiyear contract.

3.4 Proposed Plan and Fees

1. Provide an explanation of how a Charter School Audit differs from an Independent School District Audit.
 2. Describe how the Financial Accounting System Resource Guide (FASRG) criteria and charter specific modules will be utilized.
 3. Describe the level of assistance that will be expected from MFA personnel.
 4. Provide a project plan with specify budgeted hours, time lines and sequence for audit procedures, and names of staff to be assigned.
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3.5 Felony Conviction Disclosure Statement

Texas Education Code 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 Magnolia Montessori for All charter school if the person or an owner or operator has been convicted of a felony. A 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 of the contract.” For purposes of this disclosure statement “school district” includes the charter school.

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

- My firm is a publicly held corporation; therefore, this reporting requirement is not applicable.
- My firm is not owned or operated by anyone who has been convicted of a felony.
- My firm is owned or operated by the following individual(s) who has/have been convicted of a felony:

Name of Vendor

Signature of Authorized Representative

Date

Print Name and Title of Authorized Representative

Date

3.7 Debarment and Suspension Certification

This certification is required by the Federal Regulations Implementing Executive Order 12549, Debarment and Suspension, 45 CFR Part 93, Government-wide Debarment and Suspension, for the Department of Agriculture (7 CFR Part 3017), Department of Labor (29 CFR Part 98), Department of Education (34 CFR Parts 85, 668, 682), Department of Health and Human Services (45 CFR Part 76).

The undersigned certifies, to the best of his or her knowledge and belief, that both it and its principals:

1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency;
2. Have not within a three-year period preceding this contract been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or Local) transaction or contract under a public transaction, violation of federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification, or destruction of records, making false statements, or receiving stolen property;
3. Are not presently indicated for or otherwise criminally or civilly charged by a government entity with commission of any of the offense enumerated in Paragraph (2) of this certification; and,
4. Have not within a three-year period preceding this contract had one or more public transactions terminated for cause or default.

Where the prospective recipient of federal assistance funds is unable to certify to any of the statements in this certification, such prospective recipient shall attach an explanation to this certification form.

Name of Vendor

Signature of Authorized Representative

Date

Print Name and Title of Authorized Representative

Date

3.8 Affidavit of Non-Discriminatory Employment

This company, Contractor, or Subcontractor agrees to refrain from discrimination in terms and conditions of employment on the basis of race, color, religion, sex, national origin, or any other legally protected classification, and agrees to take affirmative action as required by Federal Statutes and rules and regulations issued pursuant thereto in order to maintain and insure non-discriminatory employment practices at all times.

Name of Vendor

Signature of Authorized Representative

Date

Print Name and Title of Authorized Representative

Date

3.9 Certification Form A: Conflict of Interest

By signature of this bid proposal, Respondent covenants and affirms that:

- No manager, employee or paid consultant of the Respondent is a member of the Board, or an employee of Montessori For All
- No manager or paid consultant of the Respondent is married to a member of the Board, the CEO, or an employee of Montessori For All;
- No member of the Board, the CEO or an employee of Montessori For All is a manager or paid consultant of the Respondent;
- No member of the Board, the CEO or an employee of Montessori For All owns or controls more than 10 percent in the Respondent;
- No member of the Board, CEO, or employee of Montessori For All receives compensation from Respondent for lobbying activities as defined in Chapter 305 of the Texas Government Code;
- Respondent has disclosed within the Bid any interest, fact or circumstance which does or may present a potential conflict of interest;
- Should Respondent fail to abide by the foregoing covenants and affirmations regarding conflict of interest, Respondent shall not be entitled to the recovery of any costs or expenses incurred in relation to any contract with Montessori For All and shall immediately refund to Montessori For All any fees or expenses that may have been paid under the contract and shall further be liable for any costs incurred or damages sustained by Montessori For All relating to that contract.

Name of Organization/Firm

Signature of Authorized Representative

Date

Print Name and Title of Authorized Representative

Date