Anchorage School District

Educating All Students for Success in Life

Purchasing Department, 4919 Van Buren Street, Anchorage, AK 99517-3137

REQUEST FOR PROPOSAL

THIS IS NOT AN ORDER

Show the following on the outside of the sealed proposal package/envelope: **RFP 2027-605 Independent Audit Services-Term Contract**	DATE ISSUED: October 14, 2026	DUE: **Prior to 10:00 a.m., Local Time** DATE: **November 5, 2026**

The Anchorage School District (referred to as the "District") invites sealed proposals from qualified persons/firms to Provide Independent Audit Services for the District, in accordance with the following documents that are a part of this RFP 2027-605:

Cover Page	This Notice/Cover Page	Page(s) 1-2
Section I	Instructions to Offerors	Page(s) 3-13
Section II	Evaluation of Proposals	Page(s)14-16
Section III	Proposal Format	Page(s) 17-19
Section IV	Specifications/Scope of Services/Work	Page(s) 20-24
Attachment A	Proposal Transmittal Form	Consisting of 1-Page
Attachment B	Fixed Fee Proposal Form	Consisting of 1-Page
Appendix 1	Schedule of Due Dates of Various Reports	Consisting of 1-Page
Appendix 2	Schedules and Statements Prepared by Staff	Consisting of 5-Pages

AVAILABILITY OF RFP: This Request for Proposals (.pdf) is available electronically at the District's Purchasing website: www.asdk12.org/purchasing/.

SUBMISSION OF PROPOSALS: Proposals must be submitted to the Anchorage School District Purchasing Department, 4919 Van Buren Street, Anchorage, AK 99517-3137 prior to the date and time specified above. Proposals received after that time will not be considered and will be returned. FAXED or ELECTRONIC proposals are not acceptable. Proposals must be submitted in a SEALED package/envelope with the outside of the package clearly marked with the offeror's name, address, and phone number, and as follows:

REQUEST FOR PROPOSAL – RFP 2027-605
Independent Audit Services-Term Contract
Due: Prior to 10:00 a.m., Local Time
Date: November 5, 2026

PRE-PROPOSAL CONFERENCE:

A pre-proposal conference will be held at 10:00 a.m., Local Time, October 21, 2026 at the Purchasing Department's Conference Room located at 4919 Van Buren Street, Anchorage, Alaska to discuss any matter concerned with this RFP. Prospective offerors who wish to participate by teleconference may participate by calling (907) 742-6750. The line will be available approximately five (5) minutes prior to the conference start time. Prospective Proposers who wish to participate by teleconference may participate by calling (907) 742-6750.

The Anchorage School District is committed to providing reasonable accommodations, according to applicable state and federal laws, to all individuals with a qualifying disability. If you require a reasonable accommodation in order to participate in this or any other district process, please contact the Anchorage School District's Compliance/Equal Employment Opportunity Office (907) 742-4132.

PLAN HOLDER'S LIST:

A copy of the current plan holder's list can be viewed at:
http://apps.asdk12.org/depts/purchasing/meeting/Plan_Holders/2027/605.xlsx

SECTION I
INSTRUCTIONS TO OFFERORS

A. GENERAL REQUIREMENTS

This solicitation is a REQUEST FOR PROPOSAL (referred to as "RFP") governed by applicable Anchorage School Board Policies, including Section BP 3311 of said Policies. School Board Policies are available at https://www.boardpolicyonline.com/?b=anchorage. Offerors should read this RFP carefully and review all instructions contained herein. Incomplete or incorrect proposals may be rejected as not conforming to the essential requirements of this RFP. Proposals submitted on other than the prescribed forms contained in this RFP will be rejected. Offerors may copy the forms contained in the RFP for use in their proposals; however, substitute forms or formats are unacceptable. Electronic copies of the forms which offerors must submit as part of any proposal, if any - if not provided with this RFP - may be obtained by contacting the District's Purchasing Department. Forms shall not be altered except to supply requested offeror information.

B. INTENT OF SPECIFICATIONS

The District desires to enter into a contract with an offeror whose primary business it to perform independent third party audit services and to complete the contract in accordance with all of its terms and conditions and in compliance with all applicable laws. The scope of work is considered performance oriented and it is the intent of the District to rely on the experience and expertise of the offeror to fully appraise itself of the work required to fulfil the terms of the contract resulting from the RFP.

C. EXAMINATION OF DOCUMENTS

Offerors should read this RFP carefully and review all instructions contained herein. The submission of a proposal shall constitute acknowledgement that the offeror has thoroughly examined and is familiar with the solicitation documents.

D. DEBARMENT AND SUSPENSION

Offerors must fully comply with the requirements regarding debarment and suspension in Subpart C of 2 CFR Part 180, as adopted by the Department of Education at 2 CFR §3485.12. Offerors are responsible for ensuring lower tier covered transactions include a term or condition requiring compliance with Subpart C of 2 CFR Part 180 and 2 CFR Part 3485, entitled Responsibilities of Participants Regarding Transactions. Contractors, subcontractors, or suppliers that appear on the Excluded Parties List System are not eligible for award of contracts that are a covered transaction under Subpart B of 2 CFR Part 180 and 2 CFR Part 3485. Offerors may access the Excluded Parties List System at www.sam.gov.

E. CONDITIONS OF THE WORK

Each offeror must acquaint itself thoroughly as to the character and nature of the services to be provided to fulfil the requirements of the resulting contract. Each offeror must complete a careful examination of the existing systems, infrastructure, geographical features, and prevailing weather conditions, as applicable, and must inform itself fully as to the difficulties to be encountered in the performance of the work, the availability of a qualified work force and other conditions related to providing the required services. No claim of ignorance of conditions that exist or hereafter may exist, or difficulties that may be encountered in the execution of the work, as a result of failures to make necessary investigations and examinations, will be accepted as an excuse for any failure or omission on the part of a successful offeror(s) to fulfill all of the requirements of the contract documents and to complete the work for the consideration set forth therein, or as the basis for any claim whatsoever.

F. ALASKA BUSINESS LICENSE

The selected offeror must provide the District with the offeror's Alaska business license number prior to award. Offerors should contact the State of Alaska; Department of Commerce, Community and Economic Development; Division of Corporations, Business & Professional Licensing, for information regarding business licensing. Contact information, information regarding business licensing, and business licenses, is available at www.commerce.alaska.gov/web/cbpl/BusinessLicensing.aspx.

G. LOCAL PREFERENCE

Contracts shall be awarded by written notice issued by the Purchasing Senior Director to the lowest responsive and responsible offeror; however, some preferences may be given to local offerors using the sliding scale in subsection (e)(1) of Board Policy AR 3311.1(a).1, when funds are available and such preference is not prohibited by the funding source. Local preference may be applied to any District procurement which utilizes cost as an evaluation criteria.

H. CONFLICT OF INTEREST

1. The Contractor agrees to certify that Anchorage School District employees, School Board members, or a member of their household are not in conflict of interest with the contract and Board Policy as follows (AR3311.1(e).1 Disclosure and Waiver of Conflict of Interest):

    a. No Board member, employee, or a member of their household, shall acquire, directly or indirectly, an economic interest in a District or Municipal contract, or engage in business with the District or the municipality, unless the contract is competitively solicited and other requirements of Section 3311 of Board Policy and section 1.15 of the Anchorage Municipal Code are met.

    b. The following acts and circumstances shall not be deemed to be in conflict with the performance of official duties if, at the earliest opportunity after having acquired such knowledge, the Board member or employee files a disclosure pursuant to AR3311.1(e).1 or requests and obtains a waiver pursuant to Board Policy AR3311.1(e).2:

        i. Such person owns a sole proprietorship, or is a partner in a partnership, or is an officer, director, major shareholder (five percent (5%) or more of the outstanding shares) or has management control in a corporation that submits a bid, proposal or quotation to the District or attempts to enter or enters into a contract with the District;

        ii. Such person has any significant (five percent (5%) or more) financial interest in any sale, lease or rental to the District of any service or property and such person has knowledge that the District intends to purchase, lease or rent the property or service;

        iii. Such person wishes to sell or receive royalties on books or materials sold to the District for use in the school system for which the employee is the author;

        iv. Such person is an employee who has been providing private services to a child who transfers to a new school or class or advances to a higher grade and the child becomes a student in the class being taught/aided by his/her provider.

2. Board Members, District employees, and their household and/or immediate family members are required to comply with Board Policies and the Municipal Ethics Code by disclosing conflicts of interest.

a. When a board member, employee, or their household and/or immediate family member intends to do business with the District, the appropriate District and Municipal forms must be filed by the Board Member or District employee with the Municipal Clerk's Office and the Purchasing Department.

Note: *Notice of Intent to Respond to Public Solicitation* shall be filed with the Municipal Clerk's office in advance to allow a minimum of **7 calendar days to elapse between electronic publication by the clerk and the final date** for submitting a response to the solicitation. The form may be obtained from the Municipality of Anchorage website, www.muni.org.

District *Disclosure* and *Request for Waiver* forms and instructions may be obtained from the Conflict of Interest link on the Procurement Department page of the ASD website, https://www.asdk12.org/Page/8014.

b. The responsibility for complete and timely filing rests solely with the Board Member or District employee.

I. FIRM OFFER

Offers made in response to this RFP must be good and firm for a period of ninety (90) calendar days from the date specified for submittal of proposals.

J. WITHDRAWAL OF PROPOSALS

Proposals may be withdrawn on written request delivered to the District's Purchasing Senior Director only prior to the time specified for submittal. Proposals not withdrawn prior to the specified time may not be withdrawn for a period of ninety (90) calendar days after the time for receipt of proposals.

K. AVAILABILITY OF FUNDS

1. The District reserves the right, at its sole discretion, to cancel this RFP or any part thereof, at any time, prior to the award of contract under this solicitation.

2. Awards are contingent upon the availability of funds.

L. FEDERAL EXCISE TAXES

The District is exempt from Federal Excise Taxes. An Exemption Certificate will be furnished when required.

M. QUESTIONS; METHOD FOR CLARIFICATION

Any offeror in doubt as to the true meaning of any part of this RFP may submit to the District a written request for an interpretation thereof. Questions must be received by the District's Purchasing Department no later than ten (10) calendar days prior to the date set for the submission of proposals. If such date falls on a weekend or holiday, the deadline shall be the last business day before the weekend or holiday. Oral questions cannot be answered and are not binding for this RFP. Questions can be submitted as follows:

Reference:	RFP 2027-605 Independent Audit Services-Term Contract
Email:	purchasing@asdk12.org
[OR fax:	Anchorage School District Purchasing Department @ 907-243-6293]
Attn:	Dane Sutterfield, Purchasing Supervisor
Mail:	Anchorage School District Purchasing Department, 4919 Van Buren Street,

Anchorage, AK 99517-3137

Two types of questions generally arise. One may be answered by directing the offeror to a specific section of the RFP. These questions may be answered by direct communication to the offeror submitting the question. Questions which in the opinion of the Purchasing Senior Director require a more detailed or complex reply, or require an answer that may affect responses to this RFP or may be prejudicial to other prospective offerors, will be answered by issuing an addendum to all RFP plan holders prior to the submittal opening.

N. CONTACT WITH DISTRICT PERSONNEL

Offerors shall not contact any District Employee or elected official, except at the request or authorization of the District's Purchasing Senior Director. Please see the preceding paragraph for information regarding questions and methods for clarification.

O. ERRORS AND AMBIGUITIES

Offeror comments concerning discrepancies, defects, ambiguities or other errors in the RFP must be made in writing and received by the District's Purchasing Department at least ten (10) days prior to the date set for the submission of proposals. If such date falls on a weekend or holiday, the deadline shall be the last business day before the weekend or holiday. Comments can be delivered as set forth in Section M, above. Any clarifications, changes or corrections to the RFP will be made only by written notice or addendum issued by the District.

If an offeror fails to notify the District of a discrepancy, defect, ambiguity or other error in the RFP, the offeror's proposal shall be submitted at the offeror's own risk and if a contract is awarded as a result of such proposal, the offeror shall not be entitled to additional compensation or other consideration by reason of the discrepancy, defect, ambiguity or other error, or its later correction or clarification. Protests based on any error or omission, or on the content of the solicitation, will be disallowed if the fault has not been brought to the attention of the District, in writing, at least ten (10) days prior to the date set for submission of proposals. If such date falls on a weekend or holiday, the deadline shall be the last business day before the weekend or holiday.

P. ADDENDA

Addenda may be issued when changes, clarifications, or amendments to this RFP are deemed necessary by the District for any reason. If an addendum is issued, the District will make reasonable efforts to ensure that each prospective offeror receives the addendum in a timely fashion; however, the risk of non-receipt of any addendum lies solely with prospective offerors. Offerors should contact the District at the addresses set forth in Paragraph M – Questions/Method for Clarification, above, to ascertain if any addenda have been issued. Offerors must acknowledge receipt of each addendum issued in the space provided on the appropriate addendum form and submit such signed addendum with the proposal. No oral change or interpretation of this RFP shall be relied upon by prospective offerors or shall be binding on the District whether issued at a pre-proposal conference or otherwise.

Q. SUBMISSION OF PROPOSALS

1. Proposals must be submitted to the Anchorage School District Purchasing Department, 4919 Van Buren Street, Anchorage, AK 99517-3137 prior to the date and time specified on the Notice/Cover Page of this RFP. Proposals received after that time will not be considered and will be returned.

2. Proposals must be submitted in the format specified in Section III of this RFP.

3. All proposals, addenda, and forms must be manually signed.

4. Proposals must be submitted in a SEALED package with the outside of the package clearly marked with the offeror's name, address, and phone number, and as follows:

   REQUEST FOR PROPOSALS
   RFP 2027-605 Independent Audit Services-Term Contract
   DUE: Prior to 10:00 a.m., Local Time
   DATE: November 5, 2026

5. **One (1) original and three (3) copies of the proposal, for a total of four (4) must be submitted.** Include with your proposal packet a flash/thumb drive containing an electronic copy of the proposal.

6. The Fixed Fee Proposal Form (Attachment B) must be submitted in a **separate sealed envelope** (clearly marked as Fee Proposal) and included within the proposal package.

7. Proposals delivered by telefax, facsimile or by electronic means are not acceptable and will not be considered.

8. Offerors are solely responsible for ensuring that the offeror's proposal package is received by the District's Purchasing Department prior to the deadline.

9. Late proposals will not be considered and will be returned to the offeror unopened.

10. Offerors may submit only one (1) proposal for evaluation.

11. No responsibility will attach to any officer or agent of the District for the premature opening of, or the failure to open, a proposal not properly addressed and identified.

12. Any proposal and associated bid package not clearly identified or submitted incomplete, not conforming to the instructions herein, which cannot be verified or otherwise confirmed for purposes of determining responsiveness to the solicitation, may be considered non-responsive and may not be considered for evaluation (see Paragraph S – Right of Rejection of Proposals).

R. FIXED FEE PROPOSAL

1. Each proposal shall specify prices on the Fixed Fee Proposal Form (Attachment B) typed or written in ink for each item called for. In the case of discrepancies between the lump sum and the total specified, lump sum prices shall govern.

2. The fee shall be a fixed price that will included all costs for providing independent audit services required by this RFP, including research/data gathering, preparation of reports, facilitating public meetings, and presentations, but not be limited to all labor, material, equipment, travel, shipping, and administrative costs to complete the contract in accordance with all of its terms and conditions and in compliance with all applicable laws.

S. RIGHT OF REJECTION OF PROPOSALS

1. Offerors must comply with all of the terms of this RFP, and all applicable local, state, and federal laws, codes and regulations. The District may reject and proposal that does not comply with all of the material and substantial terms, conditions, and performance requirements of this RFP and any proposal which contains information or material which cannot be verified or otherwise confirmed for purposes of determining responsiveness to the solicitation.

2. The District reserves the right to waive informalities and minor irregularities, and/or reject any and all proposals, and to not award the proposed contract, if in its best interest. "Informalities and minor irregularities" mean matters of form rather than substance which are evident from the submittal, or are insignificant matters that have a negligible effect on price, quantity, quality, delivery, or contractual conditions and that can be waived or corrected without prejudice to other offerors. These include items that:

    a. Do not affect responsiveness;

    b. Are merely a matter of form or format;

    c. Do not change the relative standing or otherwise prejudice other offers;

    d. Do not change the meaning or scope of the RFP;

    e. Are trivial, negligible, or immaterial in nature;

    f. Do not reflect a material change in the work; or

    g. Do not constitute a substantial reservation against a requirement or provision of the RFP.

T. RESPONSIBLE OFFERORS

1. A contract will be awarded only to prospective offerors who are determined to be responsible.

2. In order to determine responsibility of a prospective offeror, the District may require offerors to supply additional information or documentation and may perform on-site pre-award surveys. Failure of an offeror to promptly cooperate or supply information in connection with a District inquiry with respect to responsibility may result in a determination of non-responsibility with respect to the offeror. To be determined responsible, a prospective offeror must:

    a. Have adequate financial resources to perform the contract or the ability to obtain them;

    b. Be able to comply with the contract performance schedule taking into consideration all existing other business commitments;

    c. Have a satisfactory performance record;

    d. Have a satisfactory record of integrity, and business ethics;

    e. Have the necessary organization personnel, experience, accounting and operational controls, and technical skills, or the ability to obtain them;

    f. Have the necessary equipment and facilities or the ability to obtain them; and

    g. Be otherwise qualified and eligible to receive an award under applicable laws and regulations.

U. SELECTION FOR AWARD

1. Selection for award will be accomplished in accordance with Anchorage School Board Policy Section 3311 and the terms and conditions of this solicitation. A recommendation for award, based upon the evaluation criteria specified in this RFP, will be made to the School Board for approval, unless approval is not required under Board Policy Section 3311.

2. The District may award a contract on the basis of initial proposals received, without discussions. Therefore, each proposal should contain the offeror's best efforts from a technical standpoint.

3. For those awards requiring Board approval, the District's Purchasing Department will make public in the Purchasing Department each 'Notice of Intent to Award' ten (10) calendar days prior to the scheduled date for award by the Board. Offerors may, upon request to the Purchasing Department, review the proposal scoring summary prior to the scheduled Board award date.

4. Any contract awarded as a result of this solicitation will incorporate the contents of this RFP and the successful offeror's proposal, subject to the reservations set forth herein for provisions of a proposal that do not comply with material and substantial terms, conditions, and requirements of this RFP or that impermissibly restrict the rights of the District. The successful offeror(s) will be required to execute a written contract in the form included as part of this RFP and comply with its terms.

V. NEGOTIATIONS

After final evaluation, the District may negotiate with the offeror of the highest-ranking proposal. Negotiations, if held, shall be within the scope of the RFP and limited to those items which would not have an effect on the ranking of proposals. The District reserves the right to change terms and conditions during contract negotiations. If the highest-ranked offeror fails to provide necessary information for negotiations in a timely manner or fails to negotiate in good faith, or if the offeror and the District, after a good faith effort, cannot come to terms, the District may terminate negotiations and commence negotiations with the offeror of the next highest-ranking proposal.

W. DISTRICT NOT RESPONSIBLE FOR PREPARATION COSTS

The District will not pay any cost associated with the preparation, submittal, presentation, or evaluation of any offer. The District shall not be liable for any cost incurred by an offeror in responding to this solicitation or incurred for any work done, even in good faith, prior to execution of a contract and issuance of a notice to proceed, including but not limited to: offer preparation costs and costs, including attorney fees associated with any challenge (administrative, judicial or otherwise) to the determination of the lowest responsive, responsible offeror and/or award of contract and/or rejection of offers. By submitting an offer, each offeror agrees to be bound in this respect and waives all claims to such costs and fees.

X. AWARD AND EXECUTION OF CONTRACT

1. Award of Contract

   Selection of the successful offeror will be by a notice in writing signed by a duly authorized representative of the District and no other act of the District or its representative will constitute an acceptance of a proposal.

2. Execution of Contract

   a. The offeror whose proposal is accepted by the District shall execute the contract and furnish the required insurance within five (5) days after presentation of the contract for signature. Failure or neglect to provide the required insurance or to execute the contract within the time specified, or within such additional time as the District, in its sole discretion, may allow, shall constitute a breach of the agreement affecting the award. The damages to the District for such breach shall include loss due to delay and interference with the District's general operations improvements program, and increased administrative expense, and other items whose accurate amount would be difficult or impossible to compute.

b. Upon receipt of the above referenced contract executed by the offeror, and all required insurance certificates, the properly authorized District representatives will execute the contract. The contract shall not be effective until it is executed by a properly authorized representative of the District.

Y. STANDARD CONTRACT TERMS

In addition to reading all of the information in the RFP, proposers must read and review the standard contract terms and conditions. The successful proposer shall be required to enter into an agreement with the District which will be substantially similar to the sample.

A sample copy of the form of contract can be viewed at:
http://apps.asdk12.org/depts/purchasing/meeting/Sample_Contract/FORM_OF_CONTRACT.dotx

Z. CONTRACT INDUCEMENTS

No payment, gratuity of offer of employment shall be made in connection with any contract, by or on behalf of the subcontractor to the prime contractor or higher tier subcontractor or any person associated therewith, as an inducement for the award of a subcontract or order.

AA. PROTEST AND APPEAL PROCESS FOR AGGRIEVED OFFERORS/PROPOSERS

1. Protest

a. An interested party may protest a solicitation or a proposed award of a contract.

i. A protest as to the specifications and/or terms and conditions of a solicitation must be received by the Purchasing Senior Director as least five (5) calendar days prior to the due date of the bid or proposal; failure to protest as provided herein constitutes a waiver of any objection to the solicitation.

ii. For construction projects and architectural/engineering design services, the protest of a proposed award of a contract must be received by the Purchasing Senior Director within ten (10) calendar days after issuance of the notice of intent to award, except that for purchases under $100,000, the protest must be received within three (3) business days.

iii. For goods or services, the protest of a proposed award of a contract must be received by the Purchasing Senior Director within seven (7) calendar days after issuance of the notice of intent to award, except that for purchases under $100,000, the protest must be received within three (3) business days.

iv. The protest must include the name of the person submitting the protest, the name of the bidder/proposer represented by that person, the specific action or bid/request for proposal contract award which is being protested, a detailed explanation of the reasons for the protest, and the relief requested.

v. The aggrieved person must serve all other interested parties with its protest.

b. The Purchasing Senior Director shall stay the intended award of a contract unless the Purchasing Director determines the award of the contract without further delay is necessary to protect the District's best interest.

c. The Purchasing Senior Director may, in his/her sole discretion, hold a hearing.

d. The rights and remedies granted by this section are not available for informal small purchases with an actual or potential value of less than twenty-five thousand dollars ($25,000).

e. Failure to protest as provided herein constitutes a waiver of any objection to the solicitation and contract award.

2. Appeal

a. A decision by the Purchasing Senior Director may be appealed to the Anchorage School Board.

b. Any appeal shall be filed with the Superintendent within five (5) days after the decision is received by the protester and must include the name of the person submitting the appeal, the name of the bidder/proposer represented by that person, and a detailed explanation of the basis for the appeal.

c. The aggrieved bidder/proposer must serve all other interested parties with its appeal.

d. The Superintendent may obtain an independent review of the appeal issues if the Superintendent determines such review will assist consideration of the appeal.

e. The independent review shall be conducted by a not directly involved District employee or an experienced but disinterested third party from outside the District.

f. Failure to appeal to the Anchorage School Board as provided herein constitutes a waiver of any objections to the solicitation and the contract award.

3. Consideration of Appeal

a. The decision being appealed and the findings from the independent review, if any, will be reported to the Board.

b. Upon consideration of the appeal and allowing interested parties an opportunity to address the issues on appeal, the Board may:

i. Award the contract as recommended, if applicable, indicating its reasons for rejecting the appeal;

ii. Grant the appeal, indicating its reasons for granting the appeal, and determine an appropriate remedy consistent with Board policy. The Board may award the contract at that meeting to some other bidder/proposer if it finds that a delay in making the award would adversely affect the District;

iii. Stay any award of the contract to permit further consideration of the appeal, with action to be scheduled as soon as practicable, but in no event more than twenty (20) days after the stay as initiated;

iv. Reject all bids/proposals in accordance with AR 3311.1(a).13;

v. Take such other action as appears appropriate and in the best interest of the District under the circumstances, in accordance with Board Policy.

4. Frivolous Protests

a. Signature on Protest Constitutes Certificate

The signature of an attorney or party on a request for review, protest, motion, or other document constitutes a certificate by the signer that the signer has read the document, to the best of his/her knowledge, information, and belief formed after reasonable inquiry it is well grounded in fact and is warranted by existing law or a good faith argument for the extension, modification, or reversal of existing law, and that it is not interposed for an improper purpose, such as to harass, limit competition, or to cause unnecessary delay or needless increase in the cost of the procurement or of the litigation.

b. Sanctions for Violation

If a request for review, protest, pleading, motion, or other document is filed with the Purchasing Senior Director is signed in violation of paragraph above, the Board, may impose upon the person who signed it, a represented party, or both, an appropriate sanction, that may include an order to pay to the other party or parties the amount of the reasonable expenses incurred because of the filing of the protest, pleading, motion, or other paper, including a reasonable attorney's fee.

BB. PROTECTION OF PROPERTY

The contractor assumes full responsibility for and shall indemnify the District for any loss or damage to any District property, resulting in whole or in part from the negligent acts or omissions of the contractor, or any employee, agent or representative of the contractor.

CC. PUBLIC RECORDS CLAUSE/CONFIDENTIALITY

1. This RFP and the resulting proposals received, together with copies of all documents pertaining to the award of a contract, will be kept by the District's Purchasing Department and made part of the record which will be open to public inspection after contract award. Proposers, upon request to the Senior Purchasing Director, may review the proposal scoring summary after issuance of the 'Notice of Intent to Award' has been issued, except to the extent permissibly restricted by the offeror.

2. Offerors are advised to consult School Board Policy 1340 and the Alaska Public Records Act, A.S. 40.25 to verify if any of their proposal information may qualify for exemption from public disclosure. Exemptions to public disclosure requirements are narrowly construed. As such, the District cannot exempt materials that are not of a truly proprietary nature under applicable law and policy, and cannot be held liable for the disclosure of such information, even if marked for restriction by an offeror.

3. If a proposal contains any information that an offeror reasonably believes is proprietary or confidential, and is subject to protection under applicable law, each such page of the proposal must be marked "Confidential" by the offeror and the offeror must explain the basis for its determination that the information is not subject to disclosure under applicable public records laws. Cost or price information may not be restricted and will be open to public inspection. Marking an entire proposal "Confidential" is not acceptable and may result in disclosure of the entire proposal.

4. By submitting a proposal, the offeror agrees to release the District from any liability resulting from the District's disclosure of information not clearly marked "Confidential." The offeror also agrees to defend any action seeking release of information marked "Confidential" and to indemnify and hold the District, its Board, employees and agents, harmless from any judgments, damages and costs awarded against the District, its Board, employees or agents, in favor of a party requesting information submitted by an offeror. Additionally, the offeror understands and agrees that if a request is made under applicable public records laws, the District will notify the offeror of such request but under no circumstance shall the District be required to commence or defend any action to prevent the disclosure of any information submitted by an offeror, including information the offeror believes to be confidential or proprietary.

DD. TENTATIVE SCHEDULE FOR SOLICITATION

The District reserves the right to deviate from this solicitation schedule.

Requirement	Anticipated Dates
Public Notice of RFP	October 14, 2026
Pre-Proposal Conference	October 21, 2026
Deadline for Receipt of Written Questions	October 22, 2026
Response to Written Questions	October 26, 2026
Deadline for Receipt of Written Proposals	November 5, 2026
Issuance of Notice of Intent to Award	Approximately: December 2026
Contract Award	Approximately: January 2027

END OF SECTION I

SECTION II
EVALUATION OF PROPOSALS

A. EVALUATION OF PROPOSALS

1. All proposals will be reviewed by the District's Purchasing Department to evaluate administrative responsiveness of proposals to determine if offerors have complied with the administrative proposal requirements and to determine if proposals meet the minimum mandatory criteria set forth in this RFP.

2. Proposals meeting minimum mandatory requirements will then be evaluated by an evaluation committee comprised of School Board members using the Evaluation Criteria specified in this RFP. Evaluation of proposals in accordance with the evaluation criteria will result in a numerical score for each proposal. Each criterion has an assigned weight for this RPF which demonstrates its relative importance. Evaluation of proposals will be accomplished as follows:

   a. Each evaluator will individually review and score each offeror's proposal on a scale of 0 to 1 for each of the Technical Evaluation Criteria.

      A rating of "0" indicates a proposal which is non-responsive and/or provides no quality or value to the District and a rating of "1" indicates a proposal which is completely responsive and/or provides significant quality and value to the District. Ratings within the range indicate the level at which the proposal is responsive and/or provides quality and value to the District.

   b. After completion of ratings by each evaluator, the evaluation committee may discuss the proposal. Evaluators may then alter their ratings; however, any changes shall be based only on the proposal and the evaluation criteria.

   c. The chairperson will obtain the ratings for the evaluation criteria and ratings will then be multiplied against the points available for each criterion. The sum of the weighted scores for each proposal will result in a total weighted score from each member of the evaluation committee. The total weighted scores of all evaluators will be summed to determine the total weighted score for each proposal. The maximum score obtainable for any proposal is equal to the product of the maximum points for the evaluation criteria multiplied by the number of evaluators.

   d. Based upon the results of the proposal scoring, the District may, in its discretion, conduct discussions with offerors whose proposals are determined to be reasonably susceptible to award. Such discussions, visits and presentations are for the purposes of ensuring full understanding of the requirements of the RFP and offeror proposals and may not result in any material or substantive change to proposals. Offerors selected by the evaluation committee for interviews may be permitted to submit final written, graphic and verbal presentation information for consideration by the evaluation committee in response to the aforementioned purposes. Only those members of the offeror's staff who will be in responsible charge and/or will carry out the actual tasks should participate in the interviews.

   e. Subsequent to the interviews, the evaluation committee will make a final rating based upon the evaluation criteria. The evaluation committee shall use the same procedure as specified for the initial proposal rankings. The final ranking may or may not be the same as the order of ranking after completion of the initial ranking.

   f. The District reserves the right to request the highest ranking proposers whose proposals are determined to be reasonably susceptible to award to review their previous bids with consideration of any additions, clarifications or modifications, submit revised cost proposal for Best and Final Offers (cost proposal). If Best and Final Offers are requested, selected offerors must submit revised cost

proposals on the forms provided by the District to be considered for evaluation and award. Offerors who do not submit a Best and Final Offer (revised cost proposals) will not be considered for evaluation and award and their proposals will be rejected and considered non-responsive.

g. For purposes of this RFP, proposals that are "reasonably susceptible to award" means the three (3) highest scoring proposals, unless, in the sole discretion of the District's Purchasing Senior Director, one or more of the three (3) highest scoring proposals did not achieve a score high enough to be within the competitive range and to remain under consideration for award when ranked with other proposals or the District received one or more additional proposals that are within the competitive range of the three (3) highest scoring proposals such that the additional proposal(s) may remain under consideration when ranked with the other proposals. This is not a strict mathematical formula and may not be challenged on that basis except in the case of obvious arithmetic errors.

3. The District reserves the right, at any time, to determine that a proposal is non-responsive and to request additional information to determine responsiveness.

B. EVALUATION CRITERIA

Proposals will be scored using the criteria listed below to determine which proposal best meets the needs of the District. The criteria to be considered during the evaluation and their associated weights are as follows:

Item	Criteria	Points
1.	**FIRM'S PROFILE AND TECHNICAL EXPERIENCE**	30
2.	**PROJECT COMPREHENSION**	25
3.	**APPROACH AND METHODOLOGY**	20
4.	**PROJECT TEAM**	10
	Technical:	**85**
5.	**COST**	**15**
	TOTAL POINTS POSSIBLE	**100**

C. FIXED FEE PROPOSAL

Please submit one (1) copy of the completed Fixed Fee Proposal Form (Attachment B) in a **separate sealed envelope**, clearly marked as Fixed Fee Proposal (Annual Lump Sum Amounts).

The fee proposed shall be inclusive of overhead, G&A, fringe benefits, profit, insurance, and all other costs.

The proposed fee will be scored based on the total proposed price with the maximum possible points awarded to the lowest total fee proposed. Fixed Fee Proposals will be examined to determine if they are consistent with the rest of the proposal and that their calculations are accurate. The offeror is entirely responsible for the accuracy, completeness, and consistency of its Fee Proposal Form.

Proposed fee will be scored using the following formula:

$$\frac{PL}{PE} \times PP = PA$$

Lowest Proposal Fee = PL

Proposal Fee of proposal being evaluated = PE
Points Possible = PP
Points Assigned = PA

END OF SECTION II

SECTION III
PROPOSAL FORMAT

Each response must be identified and keyed to the applicable criterion and assembled in the order in which the criterion are listed in Section II, Part B, so the criterion to which information applies shall be plainly evident. Material not so identified or assembled may be discarded without evaluation. Each proposal shall be submitted on standard 8 1/2" x 11" bond paper bound on one side. Proposals should be prepared simply and economically, providing a straightforward, concise delineation of the capabilities proposed to satisfy the requirements of this RFP. In addition, small print or typeface that is difficult to read may affect scoring.

To achieve a uniform review process and obtain the maximum degree of comparability, it is required that the proposals be organized in the manner specified below. Proposals shall not exceed twenty-five (25) pages in length (excluding letter of transmittal, resumes (resumes shall not exceed two (2) pages in length), table of contents, attachments, or dividers. Information in excess of those allowed will not be evaluated or scored. One page shall be interpreted as one side of single lined, typed, 8 1/2" X 11", piece of paper.

To ensure that proposals are evaluated fairly and that comparisons between proposals are accurate, offerors must submit proposals in the format outlined below. Failure to comply with these requirements may cause a proposal to be rejected as non-responsive and eliminated from further consideration.

A. PROPOSAL TRANSMITTAL FORM

Submit the completed Proposal Transmittal Form (Attachment A) as the first page of the proposal. The Proposal Transmittal Form must be signed by an authorized representative of the offeror.

B. EXECUTIVE SUMMARY

The executive summary shall include a brief narrative description of the offeror and its product and/or service offerings and a brief statement of the offeror's understanding and approach to the required work (Maximum length: two (2) pages).

1. Briefly state your firm's understanding of the work to be done and make a positive commitment to perform the work.
2. Identify your proposal's principal strengths.
3. Provide the names, titles, addresses and telephone numbers of the persons who will be authorized to make representations for your firm.

C. PROPOSAL NARRATIVE

Provide a narrative with detailed information regarding how your firm intends to meet the requirements of this RFP. The written presentation should be a complete and detailed response that clearly indicates to the District how your firm will accomplish the work required.

1. **Firm's Profile and Technical Experience**
   Information should be provided that describes the firm's size and background, demonstrates the firm's experience auditing similar entities (school districts of similar size and budget), as well as ability to perform the services adequately and reasonably. Please provide the following information:
   a. A history of the firm and financial highlights.
   b. A description of the firm and organization.
   c. A current organizational chart.

d. The current number of employees in the firm.
e. The locations of all offices and indicate where the main office is located.
f. Provide a listing of audit and/or review services provided to school districts. The listing should include the name of the district, description of services provided; e.g., financial audit, A-133 audit, etc., as well as the date completed.
g. A minimum of three references for whom the firm has or is currently providing services.
    i. References must include a name, address, telephone number and contact.
    ii. Emphasis should be given to government and school district clients.
    iii. Experience will not be considered complete unless complete reference data is provided.
h. If subcontractors are used, provide all of the information listed in items a-g above for each subcontractor.

2. **Project Comprehension**
Describe your understanding of the objectives and scope of this project.

3. **Approach and Methodology**
A description of the firm's approach and methodology must be provided. In addition, the following must be provided:

a. Information that demonstrates the adequacy of sampling techniques and analytical procedures.
b. A description of the systems used in sampling and evaluation/analysis of items selected for testing.
c. A work plan that includes time estimates for each segment of the work plan. The estimates should include number of hours for each staff level (include subcontractors if applicable).

4. **Project Team**
Information regarding the project team should be provided that demonstrates the individuals working on the engagement have experience with governmental accounting, specifically governmental accounting as it relates to school districts. In addition, experience with government processes, procedures and regulations must also be evident. The following information must be provided:

a. The names and titles of the individuals who will work on this project.
b. The organizational and reporting hierarchy of the project team.
c. Include resumes for every person assigned to this project.
d. The level of experience of the individuals assigned to this project, especially as it relates to school districts.
e. If subcontractors are used, provide all of the information listed in items 1-4 above for each subcontractor.

D. OTHER CONSIDERATIONS

All proposing firms shall familiarize themselves with and comply with the provision of any and all federal/state/municipal statutes, ordinances, charter rules and regulations that may pertain to work required as the result of this proposal.

1. The District reserves the right to approve substitutes for personnel assigned to this project. Substitution may be allowed for staff turnover, sickness, or other emergency situations.

E. FIXED FEE PROPOSAL

Please submit the completed Fixed Fee Proposal From (Attachment B) in a separate sealed envelope (clearly marked as Fixed Fee Proposal Form (Annual Lump Sum Amounts)). Offerors must provide a firm and fixed lump sum price for each audit year.

END OF SECTION III

SECTION IV
SPECIFICATIONS/SCOPE OF SERVICES/WORK

A. PURPOSE

It is the purpose of the Request for Proposal to solicit proposals from qualified firms to provide independent audit services of the Anchorage School District ("the District") financials for the District.

B. BACKGROUND

The district is comprised of elementary schools (59), middle schools (10), high schools (9), alternative schools (16), charter schools (11) and administrative (5) sites. The district has approximately 44,000 students, and employs approximately 7,500 employees. ASD has separate bargaining units (8) along with exempt, non-represented, substitute and temporary employees.

The district currently serves the needs of public education in the Municipality of Anchorage, covering approximately 1,955 square miles, from Portage Lake to Knik River, with a residential population of nearly 300,000. It is the largest public school district in the state of Alaska, and one of the top 100 largest in the nation.

Central administration for the Anchorage School District office is located at 5530 E. Northern Lights Boulevard, Anchorage, Alaska 99504.

C. SCOPE OF SERVICES

The scope of the audit shall include all funds of the Anchorage School District. The examination shall be conducted in accordance with generally accepted auditing standards, as adopted by the membership of the AICPA and Government Auditing Standards issued by the Comptroller General of the United States; and shall be in conformity with those generally accepted accounting principles prescribed for public school districts by the State of Alaska, Department of Education, principles prescribed by the Governmental Accounting Standards Board ("GASB") pronouncements issued by the National Council of Governmental Accounting ("NCGA") which have not been otherwise superseded and in compliance with Governmental Accounting Standards Board Statement No. 14, Component Unit Reporting.

1. The auditors shall accept the responsibility to express an opinion on the combined, combining, individual fund and District-wide financial statements of the District.

2. The auditors shall provide opinions as to the District's compliance with the Uniform Guidance, Audit of State and Local Governments and the State of Alaska, Office of Management and Budget's State Single Audit Guide and Compliance Supplement.

3. The District is a component unit for financial statement presentations of the Municipality of Anchorage. The auditors shall accept responsibility to cooperate with the Municipality of Anchorage on behalf of the District for financial statement presentations each year of the audit engagement in compliance with GASB statement No. 14, Component Unit Reporting. The District has no component units as defined in NCGA Statement 3, Defining the Governmental Reporting Entity.

4. The District acknowledges that it is management's responsibility for the reliability, accuracy and completeness of financial presentations.

5. The fiscal periods to be covered by this contract are the fiscal years ending June 30, 2026, June 30, 2027 and June 30, 2028 with an option to renew the contract annually up to two (2) additional years for a maximum of five (5) years.

D. REPORTS AND OTHER COMPLIANCE STATEMENTS

1. Separate opinions and audit reports are to be prepared for the Annual Comprehensive Financial Report (ACFR).
2. Auditors' opinion on the State Tuition Rate Report.
3. Auditors' verifications on the completed Debt Retirement School Construction Project Report that cost more than $300,000.
4. Compliance concerning the audit requirements of AS 14.14.050.
5. Auditors' opinion on compliance with State of Alaska Requirements.
6. Compliance statement concerning the bonding requirements of AS 14.14.020.
7. Compliance statement concerning the District's General Operating Fund balance requirements of AS 14.17.505.
8. Compliance statement concerning compliance with Title 4, Alaska Administrative Code, 4 AAC 06.120 (adopted November 7, 1989 by the State Board of Education).
9. Compliance statement concerning compliance with Title 4, Alaska Administrative Code, 4 AAC 06.121 (adopted November 7, 1989 by the State Board of Education).
10. Auditors' opinion on Federal Single Audit Reports and Other Financial Information concerning the District's compliance with Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations including required compliance statements.
11. Auditors' opinion on other financial information.
12. Auditors' opinion on internal accounting control (GAO requirements).
13. Auditors' opinion on internal accounting control (Accounting and Administrative).
14. Auditors' opinion on federal grant compliance matters (GAO requirements).
15. Auditors' opinion on federal grant compliance matters (Federal Single Audit requirements).
16. Auditors' opinion on compliance with the general requirements applicable to each major Federal Financial Assistance programs.
17. Auditors' opinion on compliance with the requirements applicable to Non-major Federal Financial Assistance program transactions.
18. Auditors' opinions and reports on State Single Audit Reports and Other Financial Information concerning the District's compliance with State of Alaska, Office of Management and Budget's State Single Audit Guide and Compliance Supplement. Conducted for 2 AAC 45.010 including required compliance statements/opinion on Federal Single Audit Reports and Other Financial Information concerning the Uniformed Guidance, Audits of States, Local Governments, and Non-Profit Organizations including required compliance statements.
19. Auditors' report on the basic financial statements.
20. Auditors' report on internal control structure for a State Single Audit.
21. Auditors' report on compliance for State Single Audits.

22. Auditors' report supplemental information—the Schedule of State Financial Assistance.

23. Auditors' opinions on additional reports or statements as required due to changes in State and Federal Statutes and Regulations.

E. MANAGEMENT LETTER

The auditors shall observe the adequacy of the systems of internal control. If material weaknesses are noted, appropriate recommendations should be reviewed and discussed with the appropriate District officials and included in a separate letter to the School Board, through the Superintendent (20 bound copies would be sufficient and 1 signed pdf).

F. CERTIFICATES OF ACHIEVEMENT/EXCELLENCE

The auditors will provide assistance to District management to obtain the Certificate of Achievement for Excellence in Financial Reporting from the Governmental Finance Officers Association of the United States and Canada and the Certificate of Excellence in Financial Reporting from the Association of School Business Officials International.

G. TIMELINES

The ACFR and the management letter are to be presented to the School Board during November. The Finance Committee of the School Board meets the last Thursday of each month, although may schedule an earlier additional meeting the first week in November for such purpose as the presentation of the ACFR and auditor's management letter. The board meeting is customarily held the first and third Tuesdays at 6:00 P.M., although dates are subject to change on a year to year basis. The audit partner assigned to the engagement should be in attendance and prepared to answer questions and give a short presentation. All other items are due in accordance with the "Appendix 1."

H. FACILITIES AND ASSISTANCE AVAILABLE

1. The District will provide adequate facilities to perform the engagement.

2. The District will provide professional staff assistance during the engagement and prepare all financial statements and supplementary schedules. The professional staff of the District will assist to the extent possible in the preparation of audit work papers. See "Appendix 2" for items prepared by the professional staff.

3. The District will provide typing, other clerical support and printing of the Annual Comprehensive Financial Report and Comprehensive Annual Financial Statements.

I. CONTRACT TERM

The term of any contract resulting from this solicitation shall be for three (3) years from the date of contract execution. The District shall have a right to extend the contract for two (2) additional one-year terms for a maximum of five (5) years.

J. CONTRACT TYPE

The contract awarded as a result of this solicitation shall be a fixed price contract for providing the services listed herein and offered by the offeror. All of the unit prices offered shall be firm and fixed prices for the term of the contract.

K. FUTURE SERVICES

The firms submitting proposals are to be fully aware that the School District has no obligation to engage the firm for future professional services to implement any recommended changes that may come as a result of employee surveys, etc.

L. CONTRACT MANAGEMENT

At the commencement of the resulting contract, the District and the successful offeror shall each designate a project manager. Such persons shall be the respective party's single point of contact for purposes of management of the contract. The offeror's project manager shall assume responsibility for the coordination of all contract issues under the contract.

M. SUBCONTRACTORS

1. Subcontractors may be used to perform work under the contract resulting from the RFP. If an offeror intends to use subcontractors, the offeror must identify, in its proposal, the name of the subcontractor(s), the specific tasks and portions of the work the subcontractors(s) will perform, and the qualifications of the subcontractor. All proposed subcontractors will be bound by the terms and conditions of the RFP and any resulting contract. Copies of any agreements that have been entered into between an offeror and a proposed subcontractor must be included in the proposal.

2. The offeror shall ensure that any prospective subcontractors are appropriately licensed, insured and bonded and of sufficient high quality to meet all requirements of the RFP. If a proposal with subcontractors is selected, the offeror must provide the following information concerning each prospective subcontractor within five (5) working days of request notice by the District: complete name and address of the subcontractor; the type of work the subcontractor will perform; the percentage of work the subcontractor will perform; evidence, as required in the RFP, of the subcontractor(s) Alaska business license; a written statement, signed by each proposed subcontractor, that clearly verifies that the subcontractor is committed to render the services required by the contract.

N. CONTRACTOR PERSONNEL

The personnel identified or described in the offeror's proposal shall perform the services provided for the District under any resulting contract. The offeror agrees that any personnel substituted during the term of the contract must be able to conduct the work required to industry standards and be equally or better qualified than the personnel originally assigned. The District reserves the right to approve personnel assigned to work under the contract, and any changes or substitutions to such personnel. The District's approval of a substitution will not be unreasonably withheld. Any such approval or disapproval shall not relieve the contractor from its obligations under the contract. In the event that offeror personnel become unavailable, it will be the offeror's responsibility to provide an equally qualified replacement in time to avoid delays to the work.

O. MEETINGS AND REPORTS

1. **Contractual Problems.** The offeror will be required to meet with the District's personnel, or designated representatives, to resolve contractual problems that may occur during the term of the contract, at no additional cost to the District. Meetings will occur as problems arise and will be coordinated by the District. Failure to participate in problem resolution meetings or failure to make a good faith effort to resolve problems may result in termination of the contract.

2. **Progress Meetings.** During the term of any resulting contract, the District's project manager may plan and schedule progress meetings with the successful offeror to discuss the progress made by the offeror and the District in the performance of their respective obligations under this contract. At each such meeting, the successful offeror shall provide the District with a written status report that identifies any

problem or circumstance encountered by offeror, or of which offeror gained knowledge during the period since the last such status report, which may prevent offeror from completing any of its obligations as required or that may generate charges in excess of those previously agreed to by the parties. The successful offeror shall identify the amount of excess charges, if any, and the cause of any identified problem or circumstance and the steps taken to remedy the same.

3. **Failure to Notify.** In the event successful offeror fails to specify in writing any problem or circumstance with respect to the period during the term covered by offeror's status report, it shall be conclusively presumed for purposes of the resulting contract that no such problem or circumstance arose during such period, and the offeror shall not be entitled to rely upon such problem or circumstance as a purported justification for either claiming it is entitled to receive any amount (including without limitation damages or additional charges arising out of a breach by the District of any District obligation) with respect to any of offeror's obligations under the contract in excess of those previously agreed to; or failing to complete any of offeror's obligations. Submission by the successful offeror of the status reports shall not alter, amend or modify the offeror's or the District's rights or obligations pursuant to any provision of the resulting contract.

4. **District's Failure or Delay.** For a problem or circumstance identified in the offeror's status report, which the offeror claims was the result of the District's failure or delay in discharging any District obligation, the District shall review the same and determine if such problem or circumstance was in fact the result of such alleged failure or delay. If the District agrees as to the cause of such problem or circumstance, then the parties shall extend any deadlines or due dates affected thereby, and provide for any additional charges by the offeror. If the District does not agree as to the cause of such problem or circumstance, the parties shall each attempt to resolve the problem or circumstance in a manner satisfactory to both parties.

P. METHOD AND TIME OF PAYMENT

1. The District will pay to the Contractor the amount set forth in Attachment B – Fixed Fee Proposal, which shall constitute the full and complete compensation for the Contractor's professional services. However, that sum will be paid in incremental progress payments upon receipt of invoices detailing time and expenses pursuant the performance of the deliverables set forth in the Section. Payment cycle is 30 calendar days from receipt of an approved invoice. Each invoice shall include a summary of services provided and the Contractor's time and expenses. Documentation of expenditures need not be submitted with billings but must be retained by the Consultant in the event the District requests said documentation.

2. No payment will be disbursed until the District has approved the invoice and associated services.

3. All invoices must be submitted and addressed as follows:

   Anchorage School District
   Attention: Senior Director of Finance
   Finance & Budget Services
   5530 E. Northern Lights Blvd.
   Anchorage, AK 99504-3135

END OF SECTION IV

ATTACHMENT A
PROPOSAL TRANSMITTAL FORM

This form must be returned with the offeror's proposal.

Addendum Number(s) _____ is/are hereby acknowledged.

FIRM'S NAME: _____

MAILING ADDRESS: _____

CITY/STATE/ZIP: _____

PHYSICAL BUSINESS ADDRESS: _____

CITY/STATE/ZIP: _____

CONTACT PERSON FOR THIS SOLICITATION: _____

TELEPHONE: _____ FAX NUMBER: _____

EMAIL ADDRESS: _____

ALASKA BUSINESS LICENSE NO: _____ FEDERAL TAX ID NO: _____

CERTIFICATION

I certify that I am a duly authorized representative of the firm listed above and that the information and materials enclosed with this proposal accurately represent the capabilities of the firm to provide the services indicated in compliance with the requirements of the solicitation. I certify that no member of the School Board or District employee, or spouse or other member of his/her household, has or shall have any undisclosed interest in the firm or this proposal, as provided in the Instructions to Offerors ("Conflicts of Interest"). The District is hereby authorized to request from any individual any pertinent information deemed necessary to verify information regarding the capacity of the firm and for purposes of determining responsiveness of the proposal or responsibility of the firm as a prospective contractor.

In compliance with the solicitation, the offeror agrees, if this offer is accepted within ninety (90) calendar days from the date specified in the solicitation for receipt offers, to furnish any or all items on which prices are offered at the price set opposite each item, delivered at the designated places, within the times specified in the solicitation.

SIGNATURE: _____

PRINTED NAME AND TITLE: _____

DATE: _____

ATTACHMENT B
FIXED FEE PROPOSAL FORM

We, the undersigned, in accordance with the preceding Cover Page, Section I – Instructions to Offerors, Section II – Evaluation of Proposals, Section III – Proposal Format, Section IV – Specifications/Scope of Services/Work, Attachment A – Proposal Transmittal Form, hereby submit our Fixed Annual Fees, as listed below to provide independent audit services.

The lump sum annual fees proposed below shall be all inclusive of overhead, G&A, fringe benefits, profit, insurance, and all other costs.

Item	Qty.	Unit	Description	Lump Sum
1.	1	Lot	**Year 1,** Annual Independent Audit Services, Fiscal Year ending June 30, 2026	$_____
2.	1	Lot	**Year 2,** Annual Independent Audit Services, Fiscal Year ending June 30, 2027	$_____
3.	1	Lot	**Year 3,** Annual Independent Audit Services, Fiscal Year ending June 30, 2028	$_____
4.	1	Lot	**Year 4 (Option 1),** Annual Independent Audit Services, Fiscal Year ending June 30, 2029	$_____
5.	1	Lot	**Year 5 (Option 2),** Annual Independent Audit Services, Fiscal Year ending June 30, 2030	$_____
			TOTAL (Items 1 through 5):	$_____

NOTE: The total aggregate amount will be used for evaluation purposes. Options 1 and 2 will be included in the evaluation of proposals, for fiscal years ending June 30, 2029 and June 30, 2030. This Form **must** be in a **separate sealed envelope** (clearly marked as "Fee Proposal") and included with the proposal.

FOR PROPOSERS USE ONLY
PLEASE COMPLETE ALL BLANKS

DATE:_____

FIRM NAME: _____

OFFEROR SIGNATURE: _____

PRINTED NAME: _____ PRINTED TITLE: _____

APPENDIX 1 - SCHEDULE OF DUE DATES OF VARIOUS REPORTS

			Due to Auditors	Due to Accounting Department	Due to the School Board	Due to State of Alaska
1.	Annual Comprehensive Financial Report	District, print and bound	October 15	November 1	November (1st Finance Mtg)	November 15
2.	State Tuition Rate Report	Auditors, print and bound	October 15	November 1	N/A	November 15
3.	Verifications of the Debt Retirement School Construction Project Report	District, print and bound	September 30	*October 15	N/A	*October 15
4.	Federal/State Single Audit Reports	District, print and bound	October 21	November 10	N/A	November 15
5.	Auditor's Opinion Letter District's Management Letter	District, print and bound	October 21	November 1	N/A	November 15

*State regulation requires audit confirmation for consistency with ACFR reporting to be provided November 15th

APPENDIX 2
SCHEDULES AND STATEMENTS PREPARED BY STAFF

CONFIRMATIONS

1. Request for standard bank confirmations for all accounts and banks for which the ASD did business with during the FY under audit.

2. Request for confirmation of ASD investments (MOA, FNBA, and any others), including the per value, book value, purchase date, maturity date, days held, interest rate, amortization of any applicable premium or discount, interest earned.

3. Request for confirmation of cash with fiscal agent.

4. Request for confirmation of long-term debt balances (bonds), including type of bond, maturity dates, amount issued, principal and interest payments made during the year, principal and interest outstanding as of 6/30, interest rate, amount held with fiscal agent, and any unusual provisions relating to each issue.

5. Request for confirmation of property tax with MOA.

6. Request for grant confirmation.

7. Request for confirmation of any advance funds.

8. Request for confirmation of Alaska DEED Food & Nutrition Service and Education Finance & Support Services.

9. Request for confirmation of service contracts.

10. Request for confirmation of contracts of major capital projects.

11. Request for confirmation with DOL, and Human Rights Commission.

12. Request for confirmation representation by legal counsel (lawyer letters).

GENERAL

13. Working trial balance and supporting schedules for all funds.

14. Schedule of Unclaimed Vouchers and Payroll checks as of 6/30.

15. Provide access to the check registers for disbursements subsequent to 6/30.

16. Make available the July Detail Expenditure Report.

17. Copy of the revenue and expenditure reports with adjusting journal entries.

CASH

18. List all outstanding checks.

19. Copies of June (6/30) bank statements.

20. Copies of June (6/30) bank reconciliations.

21. Copy of a bank transfer schedule for transfers occurring seven days prior to and seven days subsequent to 6/30.

22. Schedule of bank transfers for all bank accounts other than Student Activity covering seven days prior to and seven days subsequent to year end. This schedule should provide the transfer date(s), account number transferred to and from and the amount.

RECEIVABLES

23. Summary schedule of Accounts Receivable by fund, including manual entries.

24. Schedule of Reserves for Uncollectible Accounts Receivable.

25. Schedule of Subsequent Cash Receipts.

INVENTORY

26. Maintenance Department, Warehouse, and Food Service year end inventory listing, controlled and uncontrolled.

PREPAIDS

27. Schedule of Prepaids by fund, including prepaid payroll and rent.

INVESTMENTS

28. Schedule of Investments by fund, which provides the following: the institution, the type of instrument, date acquired, interest rate, maturity date, number of days held, interest earned, net book value, and total yield. Include any repurchase agreements, MOA notes and discount or premium.

29. Schedule of interest earnings by fund with supporting schedules.

FIXED ASSETS

30. Schedule of changes in General Fixed Assets (GFA) by major class including accumulated depreciation.

31. Schedule of General Fixed Assets by site or building, providing beginning balance, additions, deletions, adjustments, and ending balance.

32. Copy of warehouse documentation for sale or retirement of GFA.

33. Schedule of lease-purchase and copies of any new agreements entered into.

CAPITAL PROJECTS FUND

34. Schedule of all current year contracts providing the contract number, description, vendor, additional amount, change orders, contract amount, and current year expenditures.

35. Provide copies of Contractor's Certification of payment for major contracts selected for testing.

36. Copy of Project Length Schedule by fund and combined, and supporting schedules by fund, school and project.

37. Schedule of amounts transferred to General Fixed Assets by category.

38. Analysis of Reserve for Authorized Construction by location and summary schedule as of 6/30.

39. Schedule of Amount Designated for Authorized Construction as of 6/30.

40. Analysis of Interest Earnings.

41. Schedule of Administrative Pro-Rate.

PAYABLES

42. Summary Schedule of payables by fund and, including contracts payable, interest payable, and retainages payable.

43. Schedule of Accounts Payable by fund, providing amount, check number, voucher, reference number, vendor number, and payee.

44. Schedule of Deferred Credits by fund.

45. Schedule of Medical Claims (940-011 & 976-401), surplus benefits (971-013), medical reimbursements (940-011 & 976402) and a copy of the most recent outside agents Medical Claims report.

46. Copy of any memos regarding rate charges or other charges for health insurance.

ACCRUED LIABILITIES

47. Summary schedule of payroll related liabilities by fund.

48. Schedule of accrued leave as of 6/30.

49. Workers' Compensation Liability worksheet for all funds, including a breakdown of general liability and auto.

50. Copy of the methodology used to calculate (estimate) Workers' Compensation Liability and the related reserve.

51. Copy of the Employer's Quarterly Federal Tax Return as of 6/30 and copies of checks.

52. Schedule of PERS and TRS Employee Summary of Contributions final report for period ending 6/30.

LONG TERM DEBT

53. Schedule of Long-Term Debt providing purpose, effective rate, issue date, maturity date, year authorized, amount authorized, amount issued, additions, retirements as of 6/30, current year retirements, and amount outstanding as of 6/30.

54. Schedule of Bond Principal and Interest Payments, providing issue date, amount, beginning balance, additions, payments, retirements, and ending balance.

55. Schedule of Debt Service Requirements to Maturity.

56. Copy of all account/wire transfer receipts relating to bonds issued during the fiscal year ended 6/30.

57. Copies of bond indentures for those authorized or issued during the fiscal year end 6/30.

58. Copies of schedule for refunding, showing the accounts charged and amounts for the affected funds.

59. Copy of wire transfers for bond proceeds received during the year.

60. Schedule of cash with Fiscal Agent.

61. Detail schedule of lease purchase agreements providing the lease number, descriptions, principle and interest payments made in the prior year and current year and the balance.

62. Summary schedule of lease/purchase agreements for each category (i.e. computers, miscellaneous equipment, buses) providing a beginning balance, additions, deletions (payments), ending balance, principle and interest paid, and principle and interest payable over the next four years.

63. Copy of any new lease agreements entered into during the year, if applicable.

FUND BALANCE

64. Copy of the Open Encumbrance Reports.

65. Schedule of Reserve for Encumbrance as of 6/30.

66. Schedule of fund balances as of 6/30.

67. Analysis of changes in Fund Balance by fund.

REVENUE

68. Schedule of revenue balances by fund, by source, with totals for local, state, and federal.

69. Schedule of budget vs. actual revenues.

70. Schedule of foundation revenue and copy of DOE's foundation program of units allocated to school districts.

EXPENDITURES

71. Schedule of expenditures by object code within the General Fund.

72. Summary of expenditures by function and program within the General Fund if required.

GRANTS

73. Combined schedule of budget and expenditures for state and federal grant special revenue fund.

74. Special revenue fund trial balance for all grants by local, state, and federal.

75. Documentation from the State of Alaska DOE to support the statewide indirect cost rate.

76. Reconciliation schedule for state and federal financial assistance (to reconcile the financial assistance schedules to the annual report).

77. Copy of the following for selected grants:

- Grant award with all required signatures
- Final modification with all required signatures
- Latest billing
- Final project budget
- Special conditions related to the grant
- Site reviews and ASD's response
- Grant description
- Certification of assurances
- Maintenance fiscal effort report

TUITION RATE REPORT

78. Schedule of State Tuition Revenue.

79. Copy of the Average Daily Membership (ADM) of students enrolled in the ASD.