



REQUEST FOR PROPOSALS

INDEPENDENT FINANCIAL AUDIT SERVICES

**AUBURN-WASHBURN
USD 437
5928 SW 53RD ST
TOPEKA, KS 66610-9451**

RFP NO 80019

Fiscal Year Ending June 30, 2026

RFP Issue Date: 9/25/2026

Proposal Due Date: 10/9/2026 5:00 PM

Anticipated Award Date: 10/16/2026

Contact: Brett Bauer, Executive Director of Business Services, bauerbre@usd437.net

1. INVITATION

AUBURN-WASHBURN, USD 437, Kansas ("District"), invites qualified certified public accounting firms ("Firm" or "Auditor") to submit proposals to provide independent audit services for the District's annual financial statements and related compliance requirements for the fiscal year ending June 30, 2026, with an option for the District to renew the engagement for up to four additional fiscal years.

The selected Firm shall perform the audit in accordance with applicable Kansas statutes and regulations, the current Kansas Municipal Audit and Accounting Guide ("KMAAG"), auditing standards generally accepted in the United States of America, Government Auditing Standards issued by the U.S. Government Accountability Office ("GAO"), and, when applicable, the federal Single Audit requirements under the Uniform Guidance, 2 CFR Part 200, Subpart F.

The District intends to select the Firm that provides the best combination of professional qualifications, relevant governmental and Kansas school district experience, audit approach, personnel, communication, timeliness, and cost.

2. BACKGROUND

The District is a Kansas unified school district organized and operating under the laws of the State of Kansas.

The District's fiscal year ends June 30. The District maintains its accounting records and prepares its financial reports in accordance with the applicable Kansas regulatory/cash-basis accounting requirements and the Kansas Municipal Audit and Accounting Guide.

The District operates multiple funds and maintains various tax-supported, grant, activity, and other accounts. The audit engagement shall encompass the District's operations and all funds and accounts required by Kansas law and the applicable KMAAG requirements.

For the most recently completed fiscal year, the District had approximately:

- Enrollment: 6,000
- Number of schools/buildings: 10
- General fund expenditures: \$51 million
- Total expenditures: \$110 million
- Total federal awards expended: \$4.5 million
- Number of federal programs: 11
- Number of District employees: 1,400
- Number of funds/accounts: 40

The foregoing information is provided for proposal purposes only and may be supplemented by the District during the proposal process.

3. AUDIT OBJECTIVES

The objectives of the engagement are to:

1. Express an independent auditor's opinion on the District's financial statements prepared in accordance with the applicable financial reporting provisions of KMAAG.
2. Determine whether the District's financial statements are fairly presented, in all material respects, in accordance with the applicable regulatory/cash basis of accounting.
3. Determine compliance with applicable Kansas laws, regulations, budget requirements, cash-basis requirements, and other requirements incorporated into KMAAG.
4. Audit all funds and accounts required by Kansas law, including tax-supported funds, operating funds, special revenue funds, capital projects funds, debt-related funds, and activity funds/accounts, as applicable.

5. Obtain an understanding of and test internal control over financial reporting as required by applicable professional standards and KMAAG.
 6. Report on internal control over financial reporting and compliance as required by Government Auditing Standards.
 7. When applicable, perform a Single Audit of federal awards in accordance with 2 CFR Part 200, Subpart F.
 8. Identify reportable conditions, significant deficiencies, material weaknesses, instances of noncompliance, questioned costs, and other matters required to be communicated to District management or the Board of Education.
 9. Provide recommendations for improving internal controls, accounting procedures, financial reporting, and compliance where appropriate.
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4. SCOPE OF SERVICES

A. Annual Financial Statement Audit

The selected Auditor shall conduct an annual financial statement audit of the District for the fiscal year ending June 30, 2026.

The audit shall include all financial statements and disclosures required by the current KMAAG applicable to Kansas school districts.

The Auditor shall:

- Examine the District's financial records and supporting documentation.
- Audit receipts, expenditures, cash balances, investments, liabilities, and other material accounts.
- Test significant classes of transactions.
- Test bank reconciliations and cash balances.
- Test expenditures for compliance with applicable laws, policies, budgets, and regulations.
- Test revenues and receipts.
- Examine payroll and related expenditures.
- Examine accounts payable and other obligations.
- Review purchasing and disbursement procedures.
- Review budgetary compliance.
- Review interfund transactions and transfers.
- Review debt and lease-related transactions, as applicable.
- Review capital assets and related records, as applicable.
- Review activity funds and student activity accounts.
- Review deposits and cash-handling procedures.
- Review information technology controls relevant to financial reporting.
- Perform confirmations and other audit procedures considered necessary.

- Perform analytical procedures and substantive testing based upon the Auditor's risk assessment.
- Perform all procedures required by KMAAG.

The Auditor shall exercise professional judgment in determining the nature, timing, and extent of audit procedures necessary to meet applicable professional standards and the objectives of this RFP.

5. KANSAS MUNICIPAL AUDIT AND ACCOUNTING GUIDE

The audit shall be conducted in accordance with the **current edition of the Kansas Municipal Audit and Accounting Guide**, including applicable appendices and minimum audit procedures.

The Auditor shall use the version of KMAAG applicable to the District's audit year and shall comply with all applicable requirements prescribed by the Kansas Director of Accounts and Reports.

The Auditor shall identify in its proposal any anticipated limitations, exceptions, or unusual circumstances concerning compliance with KMAAG.

The District expects the selected Auditor to remain current with revisions to KMAAG and all Kansas statutes, regulations, and administrative requirements applicable to Kansas school district audits.

6. GOVERNMENT AUDITING STANDARDS — YELLOW BOOK

The audit shall be conducted in accordance with the applicable **Government Auditing Standards (Yellow Book)** issued by the U.S. Government Accountability Office.

The Auditor shall comply with applicable requirements concerning:

- Auditor independence;
- Professional judgment;
- Competence;
- Due professional care;
- Risk assessment;

- Internal control;
- Compliance;
- Documentation;
- Quality management;
- Reporting; and
- Continuing professional education.

For the District's fiscal year covered by this RFP, the Auditor shall apply the Yellow Book revision applicable to the audit period.

The proposal shall identify the Firm's experience performing Yellow Book audits of governmental entities and Kansas school districts.

7. FEDERAL SINGLE AUDIT

If the District meets the federal threshold for a Single Audit, or if a Single Audit is otherwise required by applicable federal law, regulation, award terms, or pass-through requirements, the selected Auditor shall perform the required Single Audit.

The Single Audit shall comply with the applicable requirements of:

- 2 CFR Part 200, Subpart F;
- Applicable federal statutes and regulations;
- Applicable federal award terms and conditions;
- Government Auditing Standards;
- The applicable Compliance Supplement;
- Applicable Kansas requirements; and
- Other applicable federal guidance.

The current federal threshold under 2 CFR §200.501 is generally **\$1,000,000 or more in Federal awards expended during the fiscal year**. The District reserves the right to require a Single Audit when otherwise required by a federal agency, pass-through entity, statute, regulation, or award agreement.

When applicable, the Auditor shall:

1. Determine major programs in accordance with applicable federal requirements.
2. Prepare or audit the Schedule of Expenditures of Federal Awards ("SEFA") as required.
3. Test internal control over compliance for major programs.
4. Test compliance with applicable requirements that could have a direct and material effect on each major program.
5. Report findings and questioned costs as required.
6. Issue the required reports on internal control and compliance.

7. Prepare the Schedule of Findings and Questioned Costs.
8. Perform follow-up procedures on prior-year findings when applicable.
9. Assist the District in meeting applicable federal reporting and submission requirements.

The Firm shall clearly state in its proposal whether the proposed fee includes a Single Audit and, if not, provide a separate fee schedule.

8. INTERNAL CONTROL

The Auditor shall obtain an understanding of internal control relevant to the audit and perform procedures required by applicable professional standards, KMAAG, Government Auditing Standards, and federal Single Audit requirements when applicable.

The Auditor shall communicate significant deficiencies and material weaknesses in internal control in accordance with applicable professional standards.

The Auditor shall not assume management responsibilities for the District.

Recommendations concerning internal controls should distinguish between:

- Material weaknesses;
 - Significant deficiencies;
 - Compliance findings; and
 - Other management recommendations.
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9. COMPLIANCE AUDITING

The Auditor shall perform procedures necessary to determine compliance with applicable:

- Kansas statutes;
- Kansas Department of Administration requirements;
- Kansas Department of Education requirements;
- KMAAG;
- District policies;
- Budget requirements;
- Cash-basis requirements;
- Federal award requirements, when applicable;
- Bond and debt requirements, when applicable; and
- Other applicable laws and regulations.

The Auditor shall report material instances of noncompliance in accordance with applicable professional standards.

10. KANSAS DEPARTMENT OF EDUCATION REQUIREMENTS

The Auditor shall consider applicable Kansas State Department of Education requirements and audit guidance relevant to the District.

The District may be subject to separate or additional KSDE fiscal auditing and monitoring activities. The Auditor shall coordinate, as reasonably necessary, with District personnel concerning information required for KSDE reporting, claims, audits, and reviews.

The Auditor shall notify the District promptly of any condition identified during the audit that may reasonably affect a state aid claim, reimbursement, expenditure classification, or other significant KSDE financial reporting matter.

The District's separate KSDE audit responsibilities are not automatically included in this engagement unless specifically identified in the final engagement letter.

11. AUDIT REPORTS AND DELIVERABLES

The Auditor shall provide all reports required by applicable professional standards, KMAAG, Kansas law, Government Auditing Standards, and federal Single Audit requirements, as applicable.

At a minimum, deliverables shall include:

1. Independent Auditor's Report on the District's financial statements.
2. Financial statements and notes in the format required by applicable KMAAG requirements.
3. Report on internal control over financial reporting and on compliance and other matters required by Government Auditing Standards.
4. Management letter or communication of recommendations, if applicable.
5. Schedule of Findings and Questioned Costs, if a Single Audit is required.
6. Independent Auditor's reports required under the Single Audit Act and Uniform Guidance, if applicable.

7. Schedule of Expenditures of Federal Awards and related auditor reporting, if applicable.
8. Corrective action and/or follow-up information required by applicable federal requirements, if applicable.
9. A communication to those charged with governance regarding significant audit matters.
10. Any other reports required by KMAAG, Kansas law, or applicable federal requirements.

The final audit report shall be provided electronically in searchable PDF format. The District may also request a reasonable number of printed copies.

12. AUDIT TIMELINE

The District expects the following approximate schedule:

Milestone	Target Date
RFP issued	09/25/2026
Questions due	10/02/2026
District responses issued	10/06/2026
Proposals due	10/09/2026
Firm selected	10/20/2026
Engagement letter executed	11/02/2026
Preliminary/interim fieldwork	N/A
Year-end fieldwork	11/09/2026
Draft financial statements	01/05/2027
Draft audit findings/management letter	01/19/2027
Exit conference	01/26/2027
Final audit report	02/01/2027
Board presentation	02/15/2027

The District's preferred deadline for completion of the annual audit is **02/01/2027**, subject to timely receipt of necessary records and information from the District.

The Auditor shall identify any circumstances that could prevent completion within the required schedule.

13. AUDIT FIRM QUALIFICATIONS

The Firm shall be licensed and qualified to perform the engagement in the State of Kansas.

Proposals shall include:

A. Firm Information

- Legal name of Firm;
- Principal office address;
- Kansas office location, if applicable;
- Telephone number;
- Website;
- Name of engagement partner;
- Name of audit manager;
- Name and title of primary District contact;
- Kansas CPA firm license information;
- Years in business.

B. Governmental Audit Experience

Describe the Firm's experience auditing:

- Kansas unified school districts;
- Kansas municipalities;
- Governmental entities using KMAAG;
- Cash/regulatory-basis financial statements;
- Yellow Book engagements; and
- Federal Single Audits.

Provide at least three governmental audit references, preferably Kansas school district references.

C. School District Experience

Provide the following for each relevant engagement:

- District/entity name;
- State;
- Fiscal years audited;
- Approximate annual expenditures;
- Federal award volume;
- Whether a Single Audit was performed;
- Whether KMAAG was applicable;
- Name and contact information for a reference.

D. Engagement Personnel

Identify the personnel who will perform significant portions of the engagement, including:

- Engagement partner;
- Audit manager;
- Supervisory personnel;
- Senior auditors;
- Specialists, if applicable.

Provide resumes demonstrating relevant governmental auditing experience.

E. Peer Review

Provide:

- Date of the Firm's most recent peer review;
- Type of peer review;
- Result;
- Name of reviewing organization;
- Whether any significant deficiencies or findings were identified.

Include a copy of the most recent peer review report and acceptance letter, if available.

F. Independence

Provide a written statement confirming that the Firm and all proposed engagement personnel satisfy applicable independence requirements.

Identify any existing or potential relationships with the District, Board members, employees, vendors, consultants, or related entities that could affect independence.

14. AUDIT APPROACH

The proposal shall describe the Firm's proposed audit approach, including:

1. Understanding of the District's operations;
2. Risk assessment;
3. Materiality;
4. Internal control evaluation;
5. Sampling methodology;
6. Substantive testing;
7. Cash and investment testing;
8. Revenue testing;
9. Expenditure testing;
10. Payroll testing;
11. Activity fund testing;

12. Budget compliance testing;
13. Federal program testing;
14. Information technology considerations;
15. Fraud risk assessment;
16. Communication with management and the Board;
17. Quality-control/quality-management procedures; and
18. Proposed audit timeline.

The Firm should specifically identify how it will tailor its approach to a Kansas school district operating under KMAAG.

15. FRAUD AND ILLEGAL ACTS

The Auditor shall assess the risk of material misstatement due to fraud and shall perform procedures required by applicable professional standards.

The Auditor shall communicate to the District any fraud, suspected fraud, illegal acts, or significant violations of laws or regulations identified during the engagement in accordance with applicable professional standards.

16. DISTRICT RESPONSIBILITIES

The District will:

- Prepare and maintain its financial records;
- Prepare the financial statements and other information that is the responsibility of management;
- Maintain adequate internal controls;
- Provide access to accounting records and supporting documentation;
- Provide access to personnel;
- Provide schedules and information reasonably requested by the Auditor;
- Prepare the initial SEFA, when applicable;
- Make available prior audit reports and management letters;
- Provide access to contracts, grants, policies, minutes, and other relevant records;
- Provide workspace and reasonable access to District systems when required; and
- Make management and appropriate staff available for meetings.

The Auditor shall provide the District with a detailed initial request for information sufficiently in advance of fieldwork.

17. COMMUNICATION REQUIREMENTS

The Auditor shall maintain regular communication with the Superintendent, Clerk/Board Clerk, Business Office, and other designated District personnel.

The Auditor shall promptly notify the District of significant issues, including:

- Potential material weaknesses;
- Significant deficiencies;
- Material noncompliance;
- Potential questioned costs;
- Fraud or suspected fraud;
- Significant accounting issues;
- Delays that could affect the audit schedule; and
- Matters that could result in a modified audit opinion.

The Auditor shall conduct an exit conference with District management before issuance of the final audit report.

The Auditor shall also make a presentation to the Board of Education upon reasonable request.

18. FEES

Proposals shall provide a detailed fee schedule.

Annual Audit Fee

Service	Proposed Fee
Annual KMAAG financial statement audit	\$ _____
Yellow Book/GAGAS requirements	Included / \$ _____
Single Audit — base fee	\$ _____
Each additional major federal program	\$ _____
Board presentation	Included / \$ _____
Management letter	Included / \$ _____
Other services	\$ _____

The Firm shall identify all anticipated out-of-pocket expenses separately.

The proposal shall state whether travel, mileage, lodging, printing, technology, administrative costs, and other expenses are included in the proposed fee.

The District prefers a **not-to-exceed annual fee** except for additional services specifically authorized in writing by the District.

Any proposed fee increase for renewal years shall be clearly identified.

19. ADDITIONAL SERVICES

The Firm shall identify hourly rates for services outside the scope of the annual audit.

No additional services shall be performed or billed without prior written authorization from the District.

Additional services may include, but are not limited to:

- Special audits;
- Agreed-upon procedures;
- Consulting;
- Grant compliance assistance;
- Accounting assistance;
- Financial reporting assistance; or
- Other professional services.

The Firm shall ensure that any additional services do not impair auditor independence or violate applicable professional standards.

20. PROPOSAL FORMAT

To facilitate consistent evaluation, proposals should be organized as follows:

1. Cover Letter
2. Executive Summary
3. Firm Qualifications
4. Kansas School District Experience
5. KMAAG Experience
6. Yellow Book/GAGAS Experience
7. Single Audit Experience
8. Proposed Audit Team

9. Audit Approach
10. Internal Control and Compliance Approach
11. Audit Timeline
12. Deliverables
13. References
14. Peer Review
15. Independence Statement
16. Fees
17. Additional Services Rates
18. Exceptions to RFP Requirements
19. Required Certifications
20. Other Relevant Information

Proposals should not exceed sixty pages, excluding resumes, required forms, peer review documentation, and fee schedules.

21. EVALUATION CRITERIA

The District anticipates evaluating proposals using the following criteria:

Criterion	Weight
Governmental/Kansas school district experience	20%
KMAAG experience	15%
Yellow Book/GAGAS experience	10%
Single Audit/federal compliance experience	10%
Qualifications of proposed engagement team	15%
Audit approach and understanding of District	10%
Timeliness and availability	5%
References and peer review	5%
Cost/fee proposal	10%
Total	100%

The District reserves the right to modify the weighting, request clarification, interview firms, negotiate with one or more respondents, or reject any or all proposals.

22. INTERVIEWS

The District may invite selected firms to participate in interviews or presentations.

If requested, the Firm shall be prepared to discuss:

- Audit methodology;
 - KMAAG compliance;
 - Yellow Book compliance;
 - Single Audit methodology;
 - Internal control testing;
 - Staffing;
 - Communication practices;
 - Schedule;
 - Fees; and
 - Experience with Kansas school districts.
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23. REFERENCES

Provide at least three references for comparable governmental audit engagements.

Reference 1

Entity: _____

Contact: _____

Title: _____

Phone: _____

Email: _____

Years Audited: _____

KMAAG Audit: Yes / No

Single Audit: Yes / No

Reference 2

Entity: _____

Contact: _____

Title: _____

Phone: _____

Email: _____

Years Audited: _____

KMAAG Audit: Yes / No

Single Audit: Yes / No

Reference 3

Entity: _____

Contact: _____

Title: _____

Phone: _____

Email: _____

Years Audited: _____

KMAAG Audit: Yes / No

Single Audit: Yes / No

24. REQUIRED CERTIFICATIONS

The Firm shall certify that:

1. It is legally qualified to perform the proposed services in Kansas.
2. It maintains all licenses required to perform the engagement.
3. It will maintain independence throughout the engagement.
4. It will perform the engagement in accordance with applicable professional standards.
5. It has reviewed the requirements of this RFP.
6. It has disclosed all known actual or potential conflicts of interest.
7. It will notify the District promptly if a conflict of interest or independence issue arises.
8. It will comply with applicable federal, state, and local laws.
9. It has disclosed any disciplinary actions, regulatory proceedings, or significant professional matters that could reasonably affect the District's evaluation of the Firm.
10. The information contained in its proposal is accurate and complete.

25. CONFIDENTIALITY AND PUBLIC RECORDS

Proposals submitted in response to this RFP may be subject to disclosure under the Kansas Open Records Act and other applicable Kansas laws.

Firms should clearly identify any information they believe is confidential or proprietary and provide the legal basis for the requested treatment.

The District does not guarantee that information identified as confidential will be exempt from disclosure.

26. OWNERSHIP OF WORK PAPERS

The Auditor shall retain audit work papers in accordance with applicable professional standards, legal requirements, and Firm policies.

The Auditor shall make audit documentation available to authorized representatives of the District, the Kansas Director of Accounts and Reports, applicable federal agencies, the Government Accountability Office, and other authorized governmental entities when required by law, regulation, grant agreement, or professional standards.

27. COOPERATION WITH GOVERNMENTAL OVERSIGHT

The Auditor shall cooperate with authorized oversight agencies, including the Kansas Department of Administration, Division of Accounts and Reports; Kansas State Department of Education; federal awarding agencies; pass-through entities; and other governmental authorities having lawful authority to review the engagement.

The Auditor shall promptly notify the District of any governmental request for audit documentation or information, except where prohibited by law.

28. SUBMISSION OF PROPOSALS

One electronic proposal shall be submitted to:

Brett Bauer
Executive Director of Business Services
Auburn-Washburn USD 437
Email: bauerbre@usd437.net

Subject line:

RFP — Independent Audit Services — Auburn-Washburn USD 437

Proposals must be received no later than **5:00 PM on 10/09/2026**.

Late proposals may be rejected.

29. QUESTIONS

Questions concerning this RFP shall be submitted in writing to:

Brett Bauer
Executive Director of Business Services
bauerbre@usd437.net
785-339-4040

Questions must be received no later than 10/02/2026.

Responses may be distributed to all prospective proposers.

30. RESERVATION OF RIGHTS

The District reserves the right to:

- Reject any or all proposals;
- Waive informalities or minor irregularities;
- Request additional information;
- Request clarification;
- Conduct interviews;

- Negotiate fees and scope;
- Cancel or modify this RFP;
- Award the engagement based on factors other than lowest cost;
- Select a Firm based on the best interests of the District; and
- Take any other action permitted by applicable Kansas law.

Issuance of this RFP does not obligate the District to award a contract.

31. PROPOSED CONTRACT TERM

The anticipated initial engagement shall cover the fiscal year ending June 30, 2026.

At the District's discretion, the engagement may be renewed for up to four additional fiscal years upon mutually acceptable terms and subject to applicable Board approval and procurement requirements.

Each renewal shall be subject to satisfactory performance and agreement on fees and scope.

32. ACCEPTANCE

By submitting a proposal, the Firm acknowledges that it has reviewed this RFP and agrees to comply with its requirements if selected, subject to execution of a mutually acceptable engagement letter.

The selected Firm shall execute an engagement letter incorporating the final scope, fees, responsibilities, reporting requirements, and applicable professional standards.

33. BOARD OF EDUCATION APPROVAL

The selected Auditor shall be subject to approval by the Board of Education of Auburn-Washburn USD 437.

Recommended Auditor: _____

Engagement Partner: _____

Annual Fee: \$ _____

Board Approval Date: _____

APPENDIX A — DISTRICT INFORMATION

The District will provide the following information to proposers, as available:

- Prior two years' audited financial statements;
 - Prior two years' management letters;
 - Prior Single Audit reports;
 - Schedule of Expenditures of Federal Awards;
 - Current fund listing;
 - Current budget;
 - Prior-year audit findings;
 - Current organizational chart;
 - Federal award listing;
 - Significant grant information;
 - Debt information;
 - Accounting system information;
 - Number of bank accounts;
 - Number of activity accounts;
 - Current policies applicable to financial operations; and
 - Other information reasonably necessary to prepare a proposal.
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APPENDIX B — PROPOSAL FEE FORM

Fiscal Year Ending June 30, 2026

Annual Financial Audit: \$ _____

Single Audit — if required: \$ _____

Additional Major Federal Program: \$ _____ per program

Additional Hours/Services:

Personnel Classification Hourly Rate

Partner \$ _____

Manager \$ _____

Senior \$ _____

Staff \$ _____

Specialist \$ _____

Estimated Out-of-Pocket Expenses: \$ _____

Total Not-to-Exceed Fee: \$ _____

Renewal Years

Fiscal Year Annual Audit Fee Single Audit Fee

[YEAR + 1] \$ _____ \$ _____

[YEAR + 2] \$ _____ \$ _____

[YEAR + 3] \$ _____ \$ _____

[YEAR + 4] \$ _____ \$ _____

The Firm shall identify any assumptions or conditions associated with the proposed fees.

APPENDIX C — REQUIRED EXCEPTIONS

The Firm shall identify every exception it takes to the requirements of this RFP.

RFP Section Proposed Exception Reason

If no exceptions are proposed, state:

"The Firm takes no exceptions to the requirements of this RFP."

APPENDIX D — INDEPENDENCE CERTIFICATION

The undersigned certifies that the Firm and all proposed engagement personnel are independent of Auburn-Washburn USD 437 within the meaning of applicable professional standards, Government Auditing Standards, and other applicable requirements.

The Firm has disclosed all known relationships or circumstances that could reasonably be perceived as impairing independence.

Firm Name: _____

Authorized Representative: _____

Title: _____

Signature: _____

Date: _____

APPENDIX E — ACKNOWLEDGMENT

The undersigned acknowledges receipt and review of this Request for Proposals.

Firm Name: _____

Authorized Representative: _____

Title: _____

Signature: _____

Date: _____

Telephone: _____

Email: _____