**Aspire Public Schools**

**REQUEST FOR PROPOSAL FOR PUBLIC ACCOUNTING SERVICES**

***This Request for Proposal (RFP) is intended for the exclusive use of the firms to whom Aspire Public Schools (the Organization) sends it and is not to be sent to any other firm without the Organization’s express prior written approval.***

**MISSION AND NATURE OF Aspire Public Schools**

Aspire Public Schools operates a network of high-performing, college preparatory charter schools serving TK-12 scholars in communities across California. Currently, we serve approximately 15,400 scholars across three regions (Bay Area, Los Angeles, and Central Valley), and 36 schools. Founded in 1998—in an effort to transform the inequitable racial, social, and gender outcomes that our communities persist through—Aspire is one of the largest and most forward-thinking open-enrollment public charter school systems in the nation.

Our purpose is to prepare our scholars for success in college, career, and life. At Aspire, we set a foundation for our scholars to gain knowledge, skills, and power to access and make choices for their families and post-secondary lives. Every day, our community of students, families, teachers, and staff comes together to learn, work, and play in an environment grounded in our values of Bienestar (Well-Being), Culture of Belonging, Community Partnership, Agency & Self-Determination, and Joy.

The FY’23 operating budget was approximately $296.8M. The FY’24 operating budget is projected to be at approximately ~$335M

**Address: 1001 22nd Ave. Oakland, CA 94606**

**Telephone: (510) 434-5010**

**(510) 943-2432**

**Email: Michael.wimbish@aspirepublicschools.org**

**Web:** [aspirepublicschools.org](http://aspirepublicschools.org/)

**Fiscal Year end: June 30th, 2024**

**REQUEST**

The Organization, a 501(c)(3) tax-exempt entity, is seeking proposals from public accounting firms to serve as its independent accounting firm for the year ending June 30, 2024, and four (4) separate renewal options. Accordingly, the Organization invites you to submit a proposal for these services as described below.

Please submit your proposal in response to this solicitation of services before 5 p.m. on Wednesday, March 13th, 2024 We ask that you submit electronic versions to Michael Wimbish, CFO at [Michael.wimbish@aspirepublicschools.org](mailto:Michael.wimbish@aspirepublicschools.org). Once all RFP proposals are submitted, we will review proposals and schedule virtual interviews with interested audit firms as part of the evaluation process. We are tentatively planning to hold these interviews between the dates of March 18th – March 26th, in preparation for a final contract decision on or before Monday, April 1st.

Michael Wimbish will be the primary contact during the proposal. If your firm declines to respond with a proposal, we would appreciate your notifying us of your declination by Friday, March 8th, 2024

Proposals received after the proposal due date and time will not be considered. After the proposal due date, no modifications to any proposal will be accepted unless specifically requested by the Organization.

This Request for Proposal is intended for the exclusive use of the firms and individuals to whom the Organization sends it and is not to be discussed with or sent to any other firm or individual without the Organization’s express prior written approval. All responses become the property of the Organization upon receipt and will not be returned.

Questions or requests for clarification related to proposal submission may be submitted via email [Michael.wimbish@aspirepublicschools.org](mailto:Michael.wimbish@aspirepublicschools.org) no later than close of business on Friday, March 8th, 2024. Questions and answers related to clarifications will be provided to all RFP participants.

The executive leadership and Audit Committee will evaluate all complete and timely submitted proposals. Proposals will be evaluated based on the firm’s prior experience with audits of nonprofit charter schools, technical experience, experience and qualification of the audit team, and cost of the services. Following the receipt of all RFP proposals, virtual interviews will be scheduled with firms that have submitted proposals.

The Organization reserves the right to:

* Withdraw this RFP by written notice. The Organization shall incur no liability whatsoever to respective suppliers by reason of withdrawal, rejection, or acceptance,
* Waive formality in these procedures,
* Communicate or negotiate exclusively with one or more of the organizations invited to submit proposals,
* Request one or more of the bidding organizations to clarify its response, supply additional information, or expand upon its original submission,
* Enter into agreements or arrangements not specified herein, and
* Base selection of the finalist(s) on factors including, but not limited to, the qualification criteria described herein.

By submitting the information requested in this RFP, you indicate your understanding of, agreement to, and acceptance of the following:

* Although the Organization will consider all complete and timely bids submitted by you, the final decision of whether to extend an offer to you or to enter into an agreement is entirely the Organization’s based on whatever criteria the Organization may, at its sole discretion, choose to apply.
* Therefore, this RFP shall not be construed to be a commitment or obligation to you, expressed or implied, of any future business with the Organization.
* Even though your RFP may be rejected, the Organization reserves the right to use, subject to the provisions of any confidentiality restrictions, any of the concepts or ideas contained therein without incurring any liability.
* The Organization reserves the right to reject your bid at any time and for any reason. The Organization also reserves the right to accept or reject any sub-contractor you may include in your RFP. All sub-contracted services must be clearly identified.
* All responses become the property of the Organization upon receipt and will not be returned.
* Information relating to this search, the Organization operations, employee demographics or financial information is strictly CONFIDENTIAL and should not be used for any purpose other than responding to this RFP. This information should be discussed within your organization only on a need-to-know basis. In no event should any information regarding this proposal, the Organization’s operations, and financial information be discussed with outside parties or any employee of the Organization not involved in the proposal.
* Costs incurred in the development of the response, attendance at meetings, presentations, and any other expenses are entirely the responsibility of the bidding organization and shall not be reimbursed in any manner by the Organization.
* All submitted proposals must remain in effect for a period of ninety (90) days after the submission deadline. However, proposals may be withdrawn at any time prior to the closing date. Withdrawals must be submitted in writing, dated, and signed by an authorized person of the CPA firm, and no respondent may withdraw a proposal after the closing date.
* Any contract awarded through this process shall be construed under the laws of the State of Texas and venue in any action to enforce the contract shall be in Tarrant County, Texas.

**STATEMENT OF WORK**

**Audit Services**

* *Perform an annual consolidated financial statement audit of Aspire Public Schools including the statements of financial position, related statements of activities, cash flows, functional expenses, and supplemental site financials, in accordance with auditing standards generally accepted in the US for the year ended June 30, 2024.*
  + *Please note that our Consolidted Audit includes Aspire Public Schools, as well as the following affiliated organizations: Aspire Foundation, and College for Certain (CFC), Inc.*
* *Perform Measure G1 (Oakland Unified School District), and Measure T audits (West Contra Costa Unified School District)*
* *Prepare bond covenant compliance related schedules*
* Compliance audit of federally funded assistance programs as required by the Uniform Guidance.
* Preparation of a management letter (including our management action plan as part of the final submission to the Board of Trustees)
* Prepare and present audited financial statements, audit findings, and management letter to the Business Committee and/or Board of Trustees.

**Tax Services**

* Prepare and sign IRS Form 990. The Organization would like the Form 990 to be filed no later than March 15th after the end of the fiscal year.

**Consultation Services**

* From time to time, the audit or tax partner or manager may be contacted by phone or email to answer questions. Availability and response on a normal turnaround time is requested. Estimated time: 2-5 hours annually and should be included in your fee quote for the audit. Any services beyond this require a separate proposal and fee estimate.

**CONTENTS OF PROPOSAL**

The proposal should address the following points, either in the body of the proposal or as attachments:

**Independence**

# Discuss your independence with respect to the Organization. Identify any relationships to the Organization, including executive level staff and the Board of Trustees.

**Technical Section**

Understanding of Engagement

Describe your understanding of the duties outlined in the Statement of Work.

Audit Engagement Plan

Provide an engagement plan discussing the following:

* your audit “philosophy”,
* your plan for the accomplishment of specific tasks to be performed, including a detailed description of your audit procedures and the areas that will receive primary emphasis,
* the methodology to be used for those tasks, including the use of technology and any plans for subcontracting,
* the proposed staffing and role of each key member of the team,
* the proposed timing for the performance of tasks, including interim work,
* your process for documenting and resolving auditing/accounting issues, should any arise, and
* your communication process, particularly audit progress reports.

IRS 990 Engagement Plan

Provide an engagement plan discussing the following:

* your tax preparation “philosophy”,
* your plan for the accomplishment of specific tasks to be performed, including a detailed description of your return preparation and review procedures and the areas that will receive primary emphasis,
* the methodology to be used for those tasks, including the use of technology and any plans for subcontracting,
* the proposed staffing and role of each key member of the team,
* the proposed timing for the performance of tasks,
* your process for documenting and resolving tax reporting issues, should any arise, and
* your communication process, particularly tax return preparation progress reports.

Qualifications Criteria

Provide written documentation to the Organization that provides the following qualification criteria information.

* The background, expertise and prior experience of your firm, the local office, and the individuals who will participate in this engagement. Include a description of similar local engagements and a list of other non-profit higher education institutions for whom you have held the role as independent accounting firm for audit and/or tax. Also, discuss your local office’s staff and client turnover experience and any other qualities that distinguish your firm from you competitors or any other relevant expertise or experience that you want the Organization to consider. Also include the reasons for the last three clients to leave your firm.
* Include the names and telephone numbers of at least three references of the proposed engagement team and at least three references of not-for-profit entities of a similar size.
* Include resumes of the assigned partner, second partner, manager and in-charge accountants who will be part of this engagement and any other documents relating to qualifications for the engagement.
* Provide information regarding your quality control review including the following: the name of the external quality control review organization, length of membership in the organization, frequency of peer review as well as a copy of your firm’s most recent peer review report, the related letter of comments, and your firm’s response to the letter of comments.
* Include your fee proposal as requested below.
* Please give any additional information, not specifically requested previously, considered essential to your proposal.

**Cost Section**

Provide summary hours and fees budgets separately detailed for audit services, tax services, and consultation services described in the Statement of Work. Please detail the firm’s community service discounts beyond the first-year cost reductions, if applicable, and provide whatever guarantees can be given regarding maximum annual fee increases. Include any out-of-pocket expenses in your fee structure, including travel-related expenses, and indicate how these expenses are calculated.

If you are interested in submitting a proposal or if you have any additional questions or clarifications, please contact Michael Wimbish at (510) 943-2432, or at Michael.Wimbish@aspirepublicschools.org

Sincerely,

Michael Wimbish

Chief Financial Officer, Aspire Public Schools