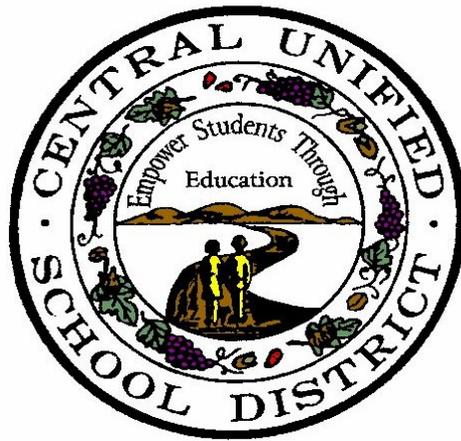


Central Unified School District Request for Proposal



Auditing Services RFP Number 55

REQUEST FOR PROPOSALS
AUDITING SERVICES
CENTRAL UNIFIED SCHOOL DISTRICT
ANNUAL AUDIT

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NOTICE TO INDEPENDENT AUDITORS

Notice is hereby given that the Central Unified School District, hereinafter referred to as the District, pursuant to Education Code Section 41020, et seq. invites proposals for furnishing auditing services for the annual Financial Audit for the 2003-2004 through 2005-2006 fiscal years with an option to extend for two fiscal years as specified in the Standards and Procedures for Audits of California K-12 Local Educational Agencies by the State Controller of the State of California, and such other publications on school district audit procedures as have been or shall be issued during the period of this contract. The audit must be performed in accordance with generally accepted auditing standards for financial and compliance audits, as promulgated by the U.S. General Accounting Office (GAO) in Standards for Audit of Governmental Organizations, Programs, Activities, and Functions and the standards issued by the Office of the State Controller. In addition, the audit shall be in accordance with the requirements established by Single Audit Act of 1984 (P.L. 98-502).

Four copies of your proposal must be received by the Central Unified School District by **4:30 PM, March 5, 2004** and shall be in a sealed envelope clearly marked "Audit Proposal" addressed to the Central Unified School District, 4605 North Polk, Fresno, CA 93722, attention: Eddie Davidson, Purchasing Agent.

It is the sole responsibility of the firm submitting the proposal to see that it is delivered on time. Proposals received after 4:30 PM on March 5, 2004 will be returned unread.

The proposed contract is for a three-year period with potential extensions for an additional two years.

The Board of Education is expected to award the audit contract at the March 23, 2004 meeting. The auditor recommended for the contract will be requested to appear at the Board meeting.

The District hopes that your firm will be interested in submitting a proposal for this important service to the Oakland Unified School District.

The District reserves the right to reject any or all proposals or to waive any irregularities therein. No proposal may be withdrawn for a period of sixty (60) days after the date set for the opening of bids.

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A. Auditor Time Line

	TASK	RESPONSIBILITY	DATE
1.	Complete RFP Specifications	Administration	1/31/04
2.	Mail RFP's to Auditors	Administration	2/6/04
3.	Submit Audit Proposals	Auditors	3/5/04
4.	Audit Committee Interviews	Audit Committee	3/11/04
5.	Select Auditor	Board of Trustees	3/23/04
6.	Submit Draft Audit	Auditor	11/12/04*
7.	Present Final Audit to Board	Auditor	12/7/04*
8.	Submit Final Audit to county and State	Auditor	12/10/04*

*Latest date; earlier date preferred

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B. Proposal Guidelines

1. Request For Proposal

The CENTRAL UNIFIED SCHOOL DISTRICT, FRESNO, California requests sealed proposals for performance of the 2003-2004 through 2005-2006 fiscal years audit with an option to extend the contract for two years.

This Request for Proposal (RFP), the evaluation of responses, and the award of any resultant contract shall be made in conformance with current competitive selection procedures as they relate to the procurement of professional services by the District. A proposal shall be an irrevocable offer for sixty (60) days following the scheduled date for contract award, until accepted or rejected.

2. Scope of Audit

Education Code §41020 requires that school districts shall provide for an audit of the books and accounts of the district and the audit shall include all funds of the district, including student body, cafeteria funds, and any other funds under the control or jurisdiction of the district.

The AUDIT shall be made in accordance with generally accepted auditing standards and shall include, to the extent applicable, the audit procedures required by the State Controller's Office of the State of California as detailed in the Controller's publication, "Standards and Procedures for Audits of California K-12 Local Educational Agencies," and such other publications on school district audit procedures of said Department as have been or shall be issued during the period of this contract. The scope of the audit shall not be limited to that provided in the aforementioned publications in the event that in the opinion of the party of the second part particular circumstances warrant extension thereof. The AUDIT shall include all funds of the district including, but not limited to General Fund, Bond Interest and Redemption Fund, Building Fund, Capital Facilities Fund, Tax Override Fund, Special Reserve Fund, Deferred Maintenance Fund, Cafeteria Fund, Student Body Accounts, Adult Education Fund, Child Development Fund Self Insurance Fund, Campus Connection Fund and County Schools Facility Fund. A copy of the contemplated agreement setting forth the elements of the audit is included with this request for your information (Section G, pp. 14-17).

3. Proposal Due Date

Sealed proposals shall be submitted to Central Unified School District Board of Trustees on or before 4:30 PM on March 5, 2004, at the Purchasing Department, 4605 North Polk, Fresno, California 93722. The Board of Trustees intends to select an audit firm at its regular meeting on March 23, 2004.

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4. Rejection of Proposals

The Board of Trustees reserves the right to reject any and all proposals, or any or all items of any proposal, or waive any irregularities of any proposal.

5. Award of Contract

No contract awarded under the Proposal shall be assigned except with approval of the Board of Trustees. Any attempted assignment in violation of this provision shall be nullified at the option of the Board.

6. Mandatory Documents

This RFP requires the Mandatory completion of the following enclosed documents:

- a. PROPOSAL FORM (Pages 7-8)
- b. STATEMENT OF QUALIFICATIONS (Pages 9-11)

Please submit four (4) complete copies of the completed forms above and any additional informational documentation you desire to include. All forms must be typewritten or clearly printed in ink.

7. Statement of Qualifications

Accounting firms submitting proposals may furnish other information in addition to the required "Statement of Qualifications" form attached to this proposal. The Board of Trustees is interested in securing the services of an auditing firm which has demonstrated high level auditing experience in California school districts, in order to provide a comprehensive and detailed audit of the district's accounts and records. Selection will be made based on an evaluation of the entire information supplied in the Statement of Qualifications, and not solely on the basis of lowest price.

8. Exit Conference Requirements

The District will require an audit exit conference with the Assistant Superintendent - Business Services and the Director of Fiscal Services at the end of the preliminary work and at the end of the field work.

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Proposal Guidelines - continued

8. Interviews of Finalists

The Audit Committee will consist of the Assistant Superintendent – Business Services, Director of Fiscal Services, Purchasing Agent and Budget Controller. The Audit Committee will review all proposals received and evaluate proposals submitted based upon the selection criteria as evidenced by documentation submitted with the proposal. **The finalist(s) will be invited to a mandatory interview with the Audit Committee on the afternoon of Thursday, March 11, 2004.**

9. Other General Requirements

OTHER GENERAL REQUIREMENTS (Section F) are included in the RFP and should be reviewed for compliance by the bidders. The bidder's proposal shall indicate affirmative compliance with the General Requirements or shall indicate where compliance is not possible.

10. Early Termination of Agreement

Either party may cancel the agreement at any point with sixty days prior notice. All fees owed as of date of cancellation will be due and payable within the sixty day period.

11. Agreement Modification

The agreement shall only be modified in writing that is executed by an authorized official of both parties. The terms and conditions of the agreement together with any specific terms and conditions set forth in the applicable district Purchase Orders shall prevail.

12. Agreement Assignment

The firm shall not assign or transfer by operation of law or otherwise any or all of its rights, burdens, duties or obligations without the prior express written consent of the district. Subject to the foregoing, the agreement shall be binding upon and inure to the benefit of the permitted successors, heirs, executors, administrators and assigns.

13. General Information About Central Unified School District

Central Unified School District is located on the north-west site of Fresno.

The District employs approximately 1,034 personnel, including part-time employees.

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The enrollment is approximately 11,400 students in 12 elementary schools, 2 middle schools 2 high schools,.1 continuation, opportunity, adult education schools and 1 independent study center.

The District utilizes the following funds and account groups in addition to the General Fund:

Special Revenue	Capital Project	Debt Service	Proprietary & Internal Service	Fiduciary
Adult Ed.	Capital Facilities	Bond Int. & Redemp.	Other Enter.	Article XIII-B
Food Service	Cnty School Serv.	Tax Override	Self Ins.	Student Body
Child Dev.	Spec. Reserve			
Deferred Maint.				

The District's 2003-2004 budget for the major funds include:

Fund	Revenues	Expenditures
General Fund	\$72,121,681	\$72,428,018
Adult Education	445,818	716,865
Child Development	225,006	225,006
Cafeteria Fund	2,966,774	2,966,774
Capital Facilities	2,020,000	2,000,000
County School Facilities	14,699,160	14,699,160
Campus Connection	634,576	608,813
Self Insurance	9,350,223	8,795,472

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C. SELECTION CRITERIA

The criteria to be used by the audit committee and the Board of Trustees in selecting the auditor will be as follows:

1. Only Certified Public Accountant firms will be eligible for consideration. The firm must be able to demonstrate that it has operated as a business entity for a minimum of five years and must employ at least two partners in order to meet the requirements of AB 2834.
2. The principal officers of the firm must be members of the California Society of Certified Public Accountants and the American Institute of Certified Public Accountants. It is also desirable that the firm (or firm staff member) be involved with the AICPA peer review program and/or be a member of the Government Financial Officer Association (GFOA) and on the GFOA list to receive regular notices.
3. The firm to be retained and staff assigned must have substantial experience performing Public School Audits and must be able to demonstrate strong knowledge of California school finance. It is desirable that the audit manager have had experience within the last four years of auditing school districts. You are requested to address such experience in your proposal.
4. A record of completing audits on time, proceeding through the audit work plan in an organized and efficient manner, and working with district staff in a professional relationship.
5. The final evaluation process will include obtaining references from current and former school district audit clients as a means of verifying that the firm meets these qualifications.

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D. PROPOSAL FORM

Submitted herewith is our proposal to perform the annual audit for the Board of Trustees of Central Unified School District for the school years 2003-2004 through 2005-2006 with an option to extend for two years further.

We propose to conduct the audit and submit the audit report in compliance with the instructions prepared by the Audits Division, Sate Controller’s Office, State of California, in their publication, “Standards & Procedures for Audits of California K-12 Local Educational Agencies.”

Deadline for Submitting Proposal

Four copies of our proposal must be received by the Purchasing Department in a sealed envelope before 4:30 PM on March 5, 2004

Fees

It should be noted that the State requires the District to withhold 10% of the audit fees. The 10% will be released after the District receives a letter from the State directing the District to do so.

Financial Consideration

The hourly rates on which the auditing services proposed are based and upon which any early termination billings would be based are as follows:

Partner	\$ _____	Junior Account	\$ _____
Audit Manager	\$ _____	Clerical	\$ _____
Senior Accountant	\$ _____		

The proposal/bid should contain a maximum fee to be charged for the audit, including out-of-pocket expenses. The proposal should include a maximum fee for each year with an option to extend the contract for two years as illustrated below:

BASIC AUDIT	2003-2004	2004-2005	2005-2006	2006-2007	2008-2009
3 Year Engagement					
3 Year with 1 Year Extension					
3 Year with 2 Year Extension					

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Award and Length of Audit Contract

The Board of Trustees shall not be bound to accept the lowest-quote maximum fee. The Board will award a three-year contract with an option to extend the contract two years.

Signature below indicates acceptance/compliance with all General Requirements and other terms outlined in this Request for Proposal.

Exceptions (if any) _____

The representations made herein are made under penalty of perjury.

ATTESTED ON THIS THE ____ DAY OF _____, STATE OF CALIFORNIA

Signature of Authorized Bidder

Name of Firm

Title of Bidder

Address

Area Code - Telephone Number

City

State

Zip

Area Code - Fax Number

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E. STATEMENT OF QUALIFICATIONS

1. Name of Firm: _____

2. Address: _____

3. Telephone No.: _____

FAX No.: _____

E-Mail _____

4. Information on the size and organizational structure of the firm:

5. Name of Partner who will have primary responsibility for the audit:

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Statement of Qualifications-continued

9. Additional comments regarding the firm's qualifications.

NOTE: If attachments are required, clearly identify the Statement of Qualifications by referencing the page number and the line item number at the top of each page (e.g., Reference: Page 9, Item E, Line 7)

Name of Accounting Firm

By: _____

Title: _____

Date: _____

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F. General Requirements

EQUAL OPPORTUNITY

The Bidder must be an Equal Opportunity Employer, and shall be in compliance with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable Federal and State laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.

NEWS RELEASE

News releases pertaining to the award resulting from this Request for Proposal (RFP) shall not be made without prior written approval of the Assistant Superintendent – Business Services.

ERRORS AND OMISSIONS

If a bidder discovers any ambiguity, conflict, discrepancy, omission, or other error in the RFP, the bidder shall immediately notify the District of such error in writing and request clarification or modification of the document. Modifications will be made by addenda. Such clarification shall be given by written notice to all parties who have been furnished an RFP for bidding purposes, without divulging the source of the request for same. Insofar as practicable, the District will give such notices to other interested parties, but the District shall not be responsible therefore.

If a bidder fails to notify the District, prior to the date fixed for submission of bids, of an error in the RFP known to them, or an error that reasonably should have been known to them, they shall bid at their own risk; and if awarded the contract, the bidder shall not be entitled to additional compensation or time by reason of the error or its later correction.

The bidder should carefully examine the entire RFP and addenda thereto, and all related materials and data referenced in the RFP or otherwise available to them, and should become fully aware of the nature and location of the work, the quantities of the work, and the conditions to be encountered in performing the work.

CONTACTS FOR INFORMATION

Bidders may contact the Director of Fiscal Services, Tommy Welch, (559) 276-5218, for visits to the District for purposes of familiarization and evaluation of the current processes or to obtain any additional information needed. Visits shall be made by appointment only during normal business hours. Visits will be permitted to the extent that they do not unduly interfere with the conduct of business.

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General Requirements - continued

CONTACTS FOR INFORMATION (Continued)

Oral communications by departmental officers and employees concerning the RFP shall not be binding on the District and shall in no way excuse the bidder of his obligations as set forth in this RFP.

BIDDER AGREEMENT

In compliance with this request for proposals, the bidder will propose and agree to furnish all labor, materials, transportation, and services for the work described and specifications and for the items listed herein.

A bid is subject to acceptance at any time within sixty (60) days after opening of same, unless otherwise stipulated. Bids cannot be corrected, altered, signed or withdrawn after public opening.

BID SIGNEE

If the bidder is an individual or an individual doing business under a firm name, the bid must, in addition to the firm name, be signed by the individual. If the bidder is a partnership, the bid should be signed with the partnership name by one of the partners. If a corporation, with the name of the corporation by an officer authorized to execute a bid on behalf of the corporation.

BIDDER'S UNDERSTANDING

It is understood and agreed that the bidder has been, by careful examination, satisfied as to the nature and location of the work, the character, quality and quantity of the materials to be encountered, the character of equipment and facilities needed preliminary to and during the prosecution of the work, and general and local conditions, and all other matters which can in any way affect the work under this contract. No verbal agreement or conversation with any officer, agent or employee of the District, either before or after the execution of this contract, shall affect or modify any of the terms or obligations herein contained.

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General Requirements - continued

INTENT OF PLANS AND SPECIFICATIONS

All work that may be called for in the specifications shall be executed and furnished by the successful bidder, and should any work or materials be required which is not denoted in the specifications or plans, either directly or indirectly but which is nevertheless necessary for the execution of the contract, the bidder is to understand the same to be implied and required, and shall perform all such work and furnish any such material as fully as if it were particularly delineated or described.

EXTRA WORK

No bill or claim for extra work or materials shall be allowed or paid unless the doing of such extra work or the furnishing of such extra materials shall have been authorized in writing by the District.

INDEMNITY

The bidder shall indemnify and hold harmless the District from and against all losses and all claims, demands, payments, suits, actions, recoveries and judgments or every nature and description brought or recovered it, by reason of any act or omission, of the said bidder, agents or employees, in the execution of the work or in consequences of any negligence or carelessness in guarding the same.

The District shall have the right to make any changes that may be hereafter determined upon, in the nature or dimensions of the work, either before or after its commencement, and such changes shall in no way affect or void the obligations of this contract. If such changes result in a change to the cost of the work, an equitable adjustment of fees shall be made by the District to cover said cost.

DISPOSITION OF PROPOSALS

All materials submitted in response to this RFP will become the property of the District, and will be returned only at the District's option and at the bidder's expense. The Original Copy shall be retained for official files and will become a public record after the date and time for Final Bid submission as specified. However, confidential financial information submitted in support of the requirement will be returned upon request.

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G. Audit Agreement

THIS AGREEMENT made and entered into, on **March 31, 2004** between the CENTRAL UNIFIED SCHOOL DISTRICT of Fresno County, State of California, party of the first part, and, **[Firm Name]** Certified Public Accountants, party of the second part,

WITNESSETH

AUTHORITY

WHEREAS, by §41020, as amended, of the Education Code, providing in part that:

“Not later than the first day of May of each fiscal year each County Superintendent of schools shall provide for an audit of all funds under his jurisdiction and control and the governing board of each district shall either provide for a audit of the books and accounts of the District, including an audit of school district income and expenditures by source of funds or make arrangements with the County Superintendent of Schools having jurisdiction over the district to provide for such auditing. In the event the Governing Board of the school district has not provided for an audit of the books and accounts of the district by April 1st, the County Superintendent of Schools having jurisdiction over the district shall provide for the audit;”

FURTHER PROVIDING THAT:

“The audits shall be made by a certified public accountant or a public accountant licensed by the State Board of Accountancy.”

“The auditor’s report shall include (1) a statement that the audit was conducted pursuant to standards and procedures developed in accordance with Chapter 3 (commencing with §14500) of Part 9 of Division 1 of Title 1 and (2) a summary of audit exceptions and management improvement recommendations.

COMPETENCE OF PARTIES

WHEREAS, it is the intention of the party of the first part, consisting of the duly elected members of the Board of Trustees of the aforesaid school district to comply with the provisions of §41020 of the Education Code and provide for an audit of the books and records of the District, and WHEREAS, the party of the second part are Certified Public Accountants duly authorized to practice and licensed as such by the State Board of Accountancy.

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CONSIDERATION

THEREFORE, for and in consideration of the mutual covenants, conditions and promises hereinafter contained, the party of the first part hereby employs the part of the second part, and the party of the second part hereby accepts employment, to audit all books and accounts of said district (party for the first part) in the following manner and upon the following conditions:

AUDIT PROCEDURE AND SCOPE

THE AUDIT shall be made in accordance with generally accepted auditing standards and shall include, to the extent applicable, the audit procedures required by the State Controller's Office of the State of California as detailed in the Department's publication, "Standards & Procedures for Audits of California K-12 Local Educational Agencies," and such other publications on school district audit procedures of said Department as have been or shall be issued during the period of this contract. The scope of audit shall not be limited to that provided in the aforementioned publications in the event that in the opinion of the party of the second part, particular circumstances warrant extension thereof. THE AUDIT shall include all funds of the District.

THE PERIOD to be audited shall be for each fiscal year beginning July 1, 2003 and ending June 30, 2006 with an option to include each fiscal year beginning July 1, 2006 and ending on June 30, 2008.

IN CASES WHEREIN the party of the second part can and does place reliance upon the work of a state agency, another individual accountant or firm of public accountants or certified public accountants, shall state in the report the extent of such reliance and shall name the agency, accountant or accountants upon whose work accounting firm relies. Nothing in this paragraph shall be construed to limit the responsibility of the part of the second party or to obligate said part to accept or perform work which is not in compliance with the specifications of the engagement.

FORM AND CONTENT OF REPORTS

FORM AND CONTENT of the audit reports shall be in conformity, to the extent practicable, with such form and content as may be prescribed by the State Controller's Office of the State of California under §41020 of the Education Code, and as detailed in the Department's publication titled, "Standards & Procedures for Audits of California K-12 Local Educational Agencies."

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IN THE EVENT that circumstances disclosed by the audits indicate that more detailed verification is required in addition to that which would be sufficient under ordinary circumstances, it is agreed that such extended verification shall be completed at the “Estimated average cost per hour including out-of-pocket costs” as indicated under compensation in this agreement, with the hours required agreed upon by both parties prior to commencing the additional verification.

IN THAT EVENT, the party of the second part agrees to provide all ascertainable facts relative to such circumstances, together with an estimate or estimates of the additional cost or costs of furnishing a more detailed verification. It is expressly understood that fees relating to such extensions of verification procedures are additional fees as the services relating thereto are not contemplated as being within the scope of services to be performed under this contract. In the event it is agreed not to employ extended procedures, then, and in that event, the audit report will be subject to qualification with respect to the circumstances involved.

BEGINNING WORK

THE PARTY OF THE SECOND PART shall commence work on this engagement as soon as practicable after the execution of this contract.

RENDERING REPORTS

THE AUDIT shall be completed, and the audit reports shall be delivered in the manner and to the parties hereinafter set forth, not later than November 30, 2004. A preliminary draft report will be available for review no later than November 12, 2004. Audit progress reports will be provided, as requested by the district.

COMPENSATION

SAID AUDITING SERVICES agreed to be done and performed by the party of the second part shall be performed by the said second party with the aid and assistance of such accountants and clerical employees as shall be employed and paid by the said party of the second part.

THE TOTAL AMOUNT which may be expended for the audit of the fiscal years indicated pursuant to this contract shall not exceed the sum of:

2003-2004	2004-2005	2005-2006	2006-2007	2008-2009

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IT IS FURTHER AGREED that the aforesaid fee shall be billed and paid for on a progressive basis, as follows:

On the last day of each month after starting the audit, a billing may be made of up to 90% of hours worked, not to exceed 90% of the above total “not-to-exceed”. The final billing shall be deferred until the said audit report shall have been delivered by the party of the second part accepted by the party of the first part, and by the State Controller’s Office.

IT IS FURTHER AGREED that the aforesaid total “not to exceed” fee shall include any consultations on the audit report or reports, or any revisions thereof of the furnishing of any additional data in connection therewith, as may be required by the State Controller’s Office of the State of California.

IT IS FURTHER AGREED that the party of the second part shall, upon the request of the party of the first part, assist the party of the first part in making estimates of the audit costs for budget purposes, and upon the completion of the audit, render a statement in full of time and expense charges to the party of the first part.

FILING OF REPORTS

COPIES OF THE REPORT ON EXAMINATION herein required to be made shall be prepared and substantially bound by the party of the second part for filing with each of the following offices and departments:

1. County Superintendent of Schools
2. State Controller - Audits Division
3. Department of Education - Bureau of Apportionments and Reports
4. County Office of Education - Assistant Superintendent, Business Services
5. C.U.S.D. Board of Trustees - 12 copies
6. C.U.S.D. Finance Office - 1 unbound copy

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IN WITNESS WHEREOF, said parties to this agreement have executed these presents,
and hereunto set their hands all on the day and year herein first above written.

CENTRAL UNIFIED SCHOOL DISTRICT

Date: _____

By: _____

Title: _____

Contract Number _____ **(MUST BE NOTED ON ALL INVOICES FOR
PAYMENT)**

PARTY OF THE SECOND PART

Date: _____

Name of Accounting Firm: _____

By: _____

Title: _____