



GARDNER-SOUTH WILMINGTON HIGH SCHOOL

500 East Main Street
Gardner, IL 60424
Superintendent— Mr. Joshua DeLong

Telephone (815) 237-2176
Fax (815) 237-2842
Principal—Mr. John Engelman

Gardner South Wilmington High School #73 invites independent Certified Public Accountants, licensed in the State of Illinois, to submit proposals for auditing services for the fiscal year ending June 30, 2020, in accordance with the requirements and specifications contained herein.

Responses to the proposal should be addressed to:

Josh DeLong, Superintendent
Gardner South Wilmington High School #73
500 E. Main Street
Gardner, IL 60460

and are due no later than **May 8, 2020**. The proposals will be analyzed and a recommendation prepared with an intent of award being made at a Board meeting on May 20, 2020. The contract will begin upon award by the Board of Education and will be subject to renewal annually for a three-year period.

The School District will not be liable for any costs incurred in preparing proposals or associated travel costs. Proposer shall furnish the District such additional information as the District may reasonably require. The District reserves the right to conduct pre-contract negotiations with any and all potential proposers.

CONDITIONS

Part I

The audit should provide a complete review of accounting practices and internal control along with recommendations for improvements. This would include a statement of scope and limitations, summary of findings, recommendations, opinion, necessary financial reports (i.e., balance sheet, statements, etc.) and all statistical reports (i.e., bond schedule, etc.). Examination shall be in accordance with generally accepted auditing standards such as those established by the American Institute of Certified Public Accountants, and all pertinent laws, regulations, and contracts. All working papers shall be retained for a period of at least three years, and shall be available for examination by authorized representatives of any State or Federal audit agency and/or the District.

Firms submitting proposals should include background data as to the technical experience of the firm, the size and structure of the firm, and the qualifications of the individuals who would work on the report. A list of references should also be provided

Part II

The auditors shall be expected to examine the following:

1. Board of Education Minutes
2. School Budget
3. Purchasing Documents
4. Payment Documents
5. Ledger, Registers, etc.
6. Tax Collections
7. Revenues
8. Bank Accounts
9. Investments
10. Bond Funds
11. Deeds & Property
12. Inventories
13. Insurance Policies
14. Student Activity Accounts
15. Cash not Deposited in Banks
16. Student Activity Accounts

Part III

The following shall be required in the Audit:

1. The format of the formal report shall be equal to or similar to prior year Fiscal Year Audit reports. (A copy is on file in the District Office for review).
2. The auditors shall provide a minimum of twelve (12) copies of the formal report.
3. The audit shall include a statement of scope and limitations.
4. The preliminary audit work shall commence no later than July 1, 2020 and the formal report (see item 1 above) shall be presented to the Board of Control no later than September 16, 2020.
5. The following services shall be provided:

- a. A completed annual financial report (form ISBE 50-35) by no later than October 1, 2020.
 - b. Management Letter if required.
 - c. A completed copy of the supplemental Schedule of Capital Outlay and Depreciation.
 - d. General assistance with other required reports and questions that may arise during the year.
 - e. A completed annual Federal Financial Compliance Report if applicable.
 - f. Presentation of the Final Audit Report at the regular September monthly meeting of the Board of Education, if requested.
6. The audit report will incorporate the single audit concept in accordance with the Illinois Office of Education guidelines.
7. The auditing firm will provide assistance in preparing, planning and implementing procedures and processes to be in compliance with GASB Statement No. 34 for State and Local Governments.

Part IV From time to time other special projects may require an audit report. The fee for these shall be established as the need arises.

Data Sheet

Gardner South Wilmington High School #73 follows the Illinois Program Accounting Manual for Local Educational Agencies.

Records are maintained on a Cash Basis.

Average number of payroll checks issued every two (2) weeks	2
Average number of voucher checks issued each month	30

Estimated Budget Expenditures for 2019-2020 by
Fund:

Education Fund	\$2,373,933
Operations and Maintenance Fund	\$496,958
Bond and Interest Fund	\$321,250
Transportation Fund	\$287,186
IMRF/SS Fund	\$68,908
Capital Projects	\$ 0
Working Cash	\$550,000
Tort Fund	\$153,057
Life Safety Fund	\$29,000

Two Activity Funds with average balances of:

Student Activity	\$ 90,000	Number of checks issued monthly	20
Imprest	\$ 9,500	Number of checks issued monthly	20

Center maintains accounts with only one (1) local bank. Investments are placed in Illinois Funds. Scholarship Funds are placed with one (1) local bank.

Additional information may be obtained and/or an inspection of the District Office records can be made through:

Josh DeLong, Superintendent
Gardner South Wilmington High School #73
500 E. Main Street
Gardner, IL 60460
Phone: 815-237-2176
Fax: 815-237-2842

This is a list of Certified Public Accountants invited to submit an audit proposal.

Mack and Associates, PC
Certified Public
Accountants 116 E
Washington St Morris, IL
60450

Brian Zabel & Associates PC
1040 West US Route 6
Morris, IL 60450