

NOTICE OF REQUEST FOR PROPOSAL

AUDITING SERVICES

FREMONT COUNTY SCHOOL DISTRICT NO. 2 – DUBOIS, WY

DUE DATE FOR PROPOSALS: 1:00 P.M. MT, March 5, 2026

GENERAL INFORMATION

Sealed proposals are being solicited for auditing services for the contract period July 1, 2026, through June 30, 2029, which includes audits for fiscal years ending June 30, 2026, 2027, and 2028. The Fremont County School District No. 2 (FCSD2) Board of Trustees will consider all qualified responses and evaluate each submission against the criteria established in this RFP.

To be considered, proposals must be received at the School District Business Office no later than 1:00 p.m. on March 5, 2026. Proposals will be opened and reviewed at that time. Selection of a firm is anticipated to occur on March 17, 2026, at the regularly scheduled meeting of the Board of Trustees, at which time the Chairman of the Board will sign the engagement letter.

RFP packets and additional information are available on the FCSD2 website at:

http://www.fremont2.org/Business_Services

See “Open Bids & RFP’s” on the right side of the page.

Final award notification will take place on or after March 18, 2026.

FCSD2 CONTACT INFORMATION

Please submit all questions or requests for clarification to:

Contact Name: Amanda Ysen, Business Manager

Email: aysen@fremont2.org

Phone: 307-455-5542

Fax: 307-455-2178

Fremont County School District No. 2
Audit Services--RFP

Mailing Address: P.O. Box 188, Dubois, WY 82513

Responses requiring clarification may be posted as an addendum on the District website:
[https://www.fremont2.org/Business Services](https://www.fremont2.org/Business_Services)

SUBMISSION OF PROPOSALS

Proposal Copies:

Submit one signed paper proposal and one electronic PDF copy in a sealed envelope addressed to:

Amanda Ysen, Business Manager
Audit Services RFP
P.O. Box 188,
Dubois, WY 82513

Opening of Proposals:

Proposals will be opened immediately at 1:00 p.m. MT on March 5, 2026, at the District Administration Building, 700A N. First Street, Dubois, WY. Only the names of respondents will be read aloud.

Exceptions:

Any exceptions to the terms of this RFP must be identified within the proposal. Failure to do so may cause the District to consider such terms non-negotiable.

BACKGROUND

1) District Overview

a. Fremont County School District No. 2 serves approximately 195 students in a single co-located elementary, middle, and high school building. Staffing includes 26 certified staff members, 25 classified staff, and 10–15 substitutes.

b. Fund accounting, payroll, and accounts payable are administered through the Central Office. Payroll is processed monthly on the 20th (or the preceding business day).

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Accounts payable are approved monthly by the Board. The district issues 75–90 W-2s annually and disburses 80–125 accounts payable warrants per month.

c. Carver, Florek, & James, CPA (Sheridan, WY) conducted the audit for the fiscal year ending June 30, 2025. Last year's audit report is available upon request.

2) Proposal Requirements

a. Proposals must include pricing for a three-year annual-installment contract. The successful firm will retain the engagement for three years, provided no adverse changes occur in terms, conditions, or rates. The contract period will be July 1, 2026, through June 30, 2029, which includes audits for fiscal years ending June 30, 2026, 2027, and 2028.

b. Proposals must remain valid for 60 days from 1:00 p.m., March 5, 2026.

c. Each proposal must be signed by an authorized representative. Corporations should include their corporate seal; partnerships must list official addresses and titles.

d. Each proposal must include the completed Proposal Form (Exhibit 1). Submission indicates full understanding and acceptance of RFP terms.

e. Firms wishing to review district records or request additional information must contact the Business Manager. All review costs are the responsibility of the submitting firm.

SCOPE OF SERVICES REQUIRED

- 1) The audit shall be conducted in accordance with auditing standards generally accepted in the United States of America; the Wyoming Uniform Municipal Fiscal Budget Act; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; 2 CFR Part 200 Uniform Guidance and cost principles, and will include tests of accounting records, a determination of major program(s) in accordance with 2 CFR Part 200 Uniform Guidance and cost principles, and other procedures necessary to enable the Auditor to express opinions and to render the required reports.
- 2) The examination shall be made in conformance with appropriate School District requirements and applicable state and federal regulations. Procedures for the audit

must also meet the requirements of the State of Wyoming Department of Audit, including meeting the delivery deadline of December 15th each year.

- 3) The successful firm will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the District. It will also provide appropriate review for required supplementary information (RSI) such as the management discussion and analysis (MD&A).
- 4) The auditor will evaluate internal control procedures used in the district and advise the district about recommendations for improvements.
- 5) While management is responsible for the basic financial statements and all accompanying information, as well as all representations contained therein, as part of the audit, the successful auditor will, under the direction of and in cooperation with management, prepare the financial statements, schedule of expenditures of federal awards, and related notes.
- 6) The auditor will provide a draft and schedule a review of the audit plan and program with the Business Office personnel at least two weeks before commencement of each audit.
- 7) Business Office personnel will be happy to work with the auditor to provide necessary documentation. In addition, working space will be made available in the Central Administration Office. No records will be removed from the premises.
- 8) FCSD2's business office is 90% paperless in terms of payroll, human resources, accounts payable, and general ledger documentation. All supporting evidence is maintained in our accounting software. The auditor will be provided copies of all documentation and/or a unique view-only login to access records.
- 9) To minimize the impact on Business Office staff, the on-site portion of the audit should be completed in no more than five working days and before the end of October each year. All reports shall be delivered in time for the Board of Directors' meeting in October or November, at which time the auditor will give an oral report to the Board with a completed audit report draft. Reports required to be submitted to the State of Wyoming and other required entities, such as the Federal Audit Clearinghouse, will be submitted before December 15 or soon thereafter.

- 10) The auditor may be requested to provide a limited amount of consulting services throughout the year. The successful bidder will be required to demonstrate their ability to provide such service.
- 11) The District shall reserve the right to request copies of any of the working papers prepared in conjunction with the audit engagement at no additional cost to the District. Such working papers shall be provided on a timely basis, regardless of the status of any current agreements between the District and the audit firm. The audit shall comply with the Single Audit Act implemented by the Federal Office of Management and Budget in accordance with 2 CFR Part 200 Uniform Guidance and cost principles and any subsequent announcements, as applicable.

REPORTS TO BE ISSUED

- 1) A draft audit report will be presented to District Administration at least two weeks before the Board presentation.
- 2) Final reports will be presented at a regular Board meeting in the last quarter of the year. Both electronic and paper copies are required.
- 3) The auditor will submit the final audit to the WDE Finance Department and the Wyoming Department of Audit before December 15 of each year.
- 4) If required to complete a Single Audit, the auditor will submit the Single Audit to the federal government before the required deadline.

AUDITOR QUALIFICATIONS

- No conflicts of interest with FCSD2.
- Wyoming-licensed CPA(s).
- Demonstrated proficiency in required services.
- Credible experience auditing Wyoming school districts.
- Familiarity with Wyoming School Systems Manual, WY Fiscal Procedures Act, WDE guidance, and Single Audit requirements.

- Knowledge of GASB standards.
- Must currently serve at least one Wyoming school district of comparable size or larger.

AUDIT PROPOSAL CONTENT

a) The firm shall state the size of its governmental audit staff, the location of the office from which work on this engagement will be performed, and the number and nature of professional staff who will be assigned to this engagement.

b) The firm shall submit a copy of its most recent external quality control review report, including a statement indicating whether the review included an evaluation of specific governmental audit engagements.

c) The firm shall provide the number of annual government audits conducted during the past three (3) years. The firm shall also disclose any disciplinary actions taken or pending against it within the past three (3) years by state regulatory bodies or professional organizations, including a description of the circumstances and the current status of each matter.

d) The firm shall identify the principal supervisory and management personnel—engagement partners, managers, supervisors, and specialists—who will be assigned to this engagement. For each individual, indicate whether they are a Wyoming-licensed Certified Public Accountant. Provide a brief summary of each individual's governmental auditing experience, relevant continuing professional education for the past three (3) years, and membership in professional organizations applicable to this engagement. The firm shall also describe how staff quality will be maintained over the next three (3) years.

e) Engagement partners, managers, supervisors, and specialists may be changed if such personnel leave the firm or are promoted. Changes for any other reason must be communicated in advance and approved through written notice to FCSD2.

f) The firm shall provide a list of references, including all Wyoming school districts audited by the firm within the past five (5) years. For each engagement, list the engagement partner, manager, supervisors, and specialists assigned, and include a contact name, email address, and phone number.

2) Specific Audit Approach

a) The proposal shall include a detailed work plan outlining the audit methodology to be used in performing the services described in this RFP. In developing the work plan, the firm should reference sources of information such as budgets, organizational charts, manuals, programs, and other financial and management documentation.

b) The firm shall provide the following information regarding its audit approach (no dollar amounts should be included here):

- The level of staff and the estimated number of hours assigned to this engagement.
- The type and extent of analytical procedures to be performed.
- The approach for obtaining and documenting an understanding of FCSD2's internal control structure.
- Identification of the fieldwork team, including whether a manager and/or partner will be onsite during the audit.
- The anticipated month that audit fieldwork will begin.
- The estimated number of days the audit team will be on-site at FCSD2.
- Key milestones and deliverables throughout the engagement, including draft and final report timelines.

c) The firm shall include a schedule showing the planned timing of all audit activities, from initial engagement through completion, to ensure the audit is completed efficiently and within the required reporting deadlines.

3) Identification of Anticipated Potential Audit Problems

a) The firm shall identify any anticipated or potential audit challenges and describe its planned approach for resolving such issues. The firm shall also identify any special assistance expected from FCSD2 to successfully complete the engagement.

4) Sealed Dollar Bid

a) The firm shall use Exhibit 1 to provide pricing information for this RFP.

- b) The proposal shall include a sealed cost bid for each fiscal year of the engagement, beginning with the fiscal year ending June 30, 2026. This cost shall be an all-inclusive maximum price (including audit work, travel, and other expenses). Costs must include a breakdown by component unit for each fiscal year. Out-of-pocket expenses shall be included in the all-inclusive total.
- c) The firm shall include an anticipated schedule for all audit work, from initial engagement through the issuance of financial statements and required reports.
- d) The firm shall provide a schedule of rates and fees by staff level, including partners, managers, specialists, and other personnel assigned to this engagement.
- e) If FCSD2 requests additional services beyond those included in this RFP—either to supplement the engagement or to perform work resulting from recommendations included in any issued report—such services shall be performed only if outlined in an addendum to the engagement letter. Compensation for additional services shall be at the same rates listed in the schedule of fees included in the sealed cost bid.
- f) The firm shall include a draft engagement letter for the fiscal year ending June 30, 2026.

EVALUATION CRITERIA

Proposals will be evaluated using three main criteria. Firms that meet the mandatory requirements will have their proposals further assessed for technical qualifications and price. The principal selection criteria are outlined below:

a) Mandatory Elements

- The audit firm is independent and licensed to practice in Wyoming.
- The firm has no conflicts of interest regarding any other work performed for FCSD2.
- The firm adheres to all RFP instructions for preparation and submission of the proposal.
- The firm submits a copy of its most recent external quality control review report and demonstrates a record of quality audit work.

b) Technical Quality – Expertise and Experience

- Demonstrated experience and performance with Wyoming school districts.

- Professional personnel quality assigned to the engagement, including availability of management support for technical consultation.

c) Audit Approach

- Adequacy of proposed staffing for the engagement.
- Appropriateness of sampling techniques.
- Adequacy of analytical procedures employed.

D) Selection Timeline

It is anticipated that a firm will be selected on March 17, 2026, at the regularly scheduled Board of Trustees meeting. At this meeting, the Chairman of the Board will sign the engagement letter.

COMPENSATION AND TERMS OF PAYMENT

1. Cost Estimate: Proposals must include a “not-to-exceed” cost estimate covering professional time, materials, and expenses for the 2026 audit, with separate fees provided for the 2027 and 2028 audits. A billable rate schedule for limited consulting services throughout the year should also be included.
2. Billing: Invoices shall be submitted upon completion of the work.
3. Payment: Payment will be made following the Board meeting at which the audit report is accepted, provided that all billing documentation has been received at least seven days prior to the meeting.

DISTRICT RESERVATIONS

The District reserves the right to:

1. Modify, waive, or otherwise change the terms and conditions of this RFP at any time, including deadlines for submission and proposal requirements.
2. Waive any irregularities or technicalities in the proposals.
3. Reject or refuse any or all proposals.

4. Cancel or withdraw this RFP at any time.
5. Negotiate with any or all responders to obtain terms most beneficial to the District.
6. Accept the proposal that, in the District's sole discretion, best serves its interests.