

**Sedona-Oak Creek Joint Unified School District No. 9**

**Notice of Request For Proposals**

Request for Proposals No. 26SOCUSD01RFP-A  
Proposal due date 06/02/2026 Time: 12:00 MST  
District address Sedona-Oak Creek Joint Unified  
School District #9  
995 Upper Red Rock Loop Rd  
Sedona, AZ. 86336

In accordance with the School District Procurement Rules prescribed by the Arizona State Board of Education pursuant to Arizona Revised Statutes §15-213, competitive sealed proposals for the following services will be received by Sedona-Oak Creek Joint Unified School District No. 9, at the address specified above until the time and date cited.

1. Annual financial audit of financial transactions and accounts subject to the Single Audit Act for year(s) ending June 30, 2026, 2027, 2028, 2029, 2030, and completion of Uniform System of Financial Records (USFR) Compliance Questionnaire.
2. Assist the District in routine advice (e.g., technical questions, training, best practice guides and tools, and implementation of audit recommendations) as requested by the District. Hourly rate by position must be submitted.

Refer any questions regarding this Request for Proposals to:

Stacy Saravo  
Finance/HR Director  
saravo@sedonak12.org  
928-204-6802

05/12/2026  
Date

Stacy Saravo  
School District Administrator (signature)

Sedona-Oak Creek Joint Unified School District No. 9

22SOCUSD01RFP-A

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## I. Purpose

*The purpose of this Request for Proposals (RFP) is to enter into a contract with a qualified Certified Public Accountant to conduct an annual audit of financial transactions and accounts kept by or for the District, subject to the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) for the 5 year(s) ending June 30, 2030, and to complete the Uniform System of Financial Records for Arizona School Districts (USFR) Compliance Questionnaire (CQ). (If the audit periods extend beyond 1 year, include all audit periods in the RFP.) The District reserves the right to suspend the provisions of the contract for any year in which the District expends less than the qualifying amount of federal awards set forth in the Uniform Guidance.*

## II. Scope of services required

*The selected audit firm will be required to perform an annual financial audit, in accordance with U.S. generally accepted auditing standards, Government Auditing Standards (GAS), issued by the Comptroller General of the United States, and the Uniform Guidance and issue the reports required by those standards and the Uniform Guidance. In addition, the audit firm must complete a USFR CQ.*

Districts must comply with the USFR. To help determine whether districts are in compliance, the Auditor General has developed the USFR CQ, which consists of a series of questions to be completed by the District's audit firm regarding requirements set forth in the USFR and Arizona Revised Statutes. **(For a biennial audit, the CQ is only required to be completed for the second year of the 2-year audit.)** The audit firm may obtain a copy of the USFR CQ from the Auditor General's website at [www.azauditor.gov](http://www.azauditor.gov).

### Changes in services

Changes in the scope, character, or complexity of the service may be negotiated if it is mutually agreed that such changes are desirable and necessary. Such changes must be authorized in writing by the school district **and approved by the Auditor General, prior to the performance of the service.**

## III. General information

### A. Mandatory qualifications

The following qualifications are mandatory for audit firms submitting proposals:

1. The auditors must be properly licensed certified public accountants or persons working for a licensed certified public accounting firm according to GAS.
2. The audit firm must meet the independence requirements of GAS.
3. The audit firm must not have a record of substandard audit work for the last 5 year(s). The District reserves the right to contact the Arizona State Board of Accountancy to verify the audit firm's credentials and the Auditor General's Office to verify that the audit firm has not been debarred or suspended or that such audit firm's contracts are not routinely rejected for substandard audits.
4. The audit firm must have an external quality control review performed at least every 3 years in accordance with GAS. The most recent external quality control review report must be included with the proposal.
5. The audit firm must meet the continuing education requirements of GAS. Therefore, each auditor responsible for planning, directing, conducting, or reporting on GAS audits should complete at least 80 hours of continuing education every 2 years. At least 20 hours should be completed in any 1 year of the 2-year period. At least 24 of the 80 hours of continuing education should be completed in

subjects directly related to the government environment, government auditing, or the specific or unique environment in which the District operates.

**B. Procedures and time frame for submitting proposals/awarding contract**

Interested, qualified audit firms may submit a proposal to Sedona-Oak Creek Joint Unified School District No. 9 at the following address:

Sedona-Oak Creek Joint Unified School District No. 9  
Attn: Terri Prigge  
995 Upper Red Rock Loop Rd  
Sedona, AZ 86336

3 copies of the proposal are required. They should be prepared in accordance with the proposal format requirements discussed in this RFP and packaged in such a manner that the outer wrapping clearly indicates the RFP number and audit firm's name and address.

The following dates will apply unless waived in writing by the District Governing Board:

1. Sealed proposals will be received until 12:00pm, Mountain Standard Time, on June 01, 2026, at the District address listed above. No proposals will be accepted after the time indicated. Proposals received after the deadline will be stamped with time and date and returned unopened.
3. Proposals will be evaluated the week of June 2, 2026. Please have staff available at that time to respond to questions.
4. Discussions with individual audit firms may be held to clarify proposals verbally or in writing.

If such discussions are held with any or all audit firms, all audit firms will be notified that a best and final offer may be submitted by June 10, 2026. The best and final offer provides the opportunity for audit firms to revise their proposals, including the fee for the services, based on additional information gathered during the verbal discussions and documented as required by AAC R72-1047(C). If a best and final offer is not submitted, the previous offer will be construed as the best and final offer.

5. Contract award is expected to be made on or before Tuesday, June 16, 2026. The contract will be awarded on the basis of demonstrated competence and qualifications to perform the required services at fair and reasonable compensation. However, after the audit firm is selected, the Auditor General will review the proposed contract and approve or disapprove it in accordance with A.R.S. §§15-914(E) and 41-1279.21(A)(4), and Arizona Administrative Code R4-44-117. Only upon approval of the proposed contract by the Auditor General will the contract be signed by the school district administrator and the selected audit firm.

The District will inform each audit firm that submitted a proposal, in writing, whether the proposal was accepted or rejected.

6. Audit work may begin as soon as the Auditor General approves the proposed contract. Audit work must be completed by December 3, 2026.
7. A preliminary draft of the reports should be completed and an exit conference held no later than December 10, 2026.
8. The final reports should be submitted to the District no later than December 31, 2026.

Cost and price information provided in the proposal will be held confidential and will not be disclosed to competing audit firms prior to selection of the audit firm.

All information and proposals submitted by offerors will be made available for public inspection following the award of the contract.

**C. Review of proposals and evaluation criteria**

The District and any outside experts the District considers necessary will evaluate the proposals. A point formula will be used during the review process to score proposals. If several proposals are very closely ranked, the District may arrange for oral discussions with the audit firms to assist in making the selection.

Proposals will be evaluated using 3 sets of criteria—mandatory, technical, and cost criteria. Audit firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical and cost criteria. The following represents the principal selection criteria that will be considered during the evaluation process:

1.	Mandatory criteria	
a.	The audit firm is independent and properly licensed.	
b.	The audit firm’s professional staff have received the required continuing professional education within the preceding 2 years.	
c.	The audit firm submitted its most recent external quality control review report and has a record of quality audit work.	
2.	Technical criteria	<u>Points possible</u>
a.	Responsiveness of the proposal in clearly stating an understanding of the audit services to be performed, including:	
1.	Comprehensiveness of audit work plan	10
2.	Realistic time estimates of each major segment of the work plan and the estimated number of hours of each staff level	10
b.	Technical experience of the audit firm	
1.	Auditing Arizona school districts	10
2.	Auditing governments	5
3.	Auditing computerized systems	5
4.	Auditing federal programs	5
c.	Qualifications of staff	
1.	Qualifications of supervisory staff and of the audit team performing field work	15
2.	General direction and supervision to be exercised over the audit team by the audit firm’s management	10
d.	Size and structure of the audit firm, considering the scope of the audit	5
3.	Cost criteria	<u>25</u>
	Technical and cost criteria—maximum points	<u>100</u>

Cost is a factor in awarding the contract; however, only those proposals that meet all the mandatory criteria in the RFP will be given consideration. The contract will not be awarded solely on the basis of cost.

After a composite technical score for each audit firm has been established, the sealed cost proposal will be opened and additional points will be added to the technical score based on the proposed price. The

maximum score for price will be assigned to the audit firm offering the lowest price, and proportional scores will be assigned to the other audit firms.

#### **IV. Proposal format**

The proposal must conform to the format specified below. The District will make no reimbursement for the cost of developing or presenting proposals in response to the RFP.

##### **A. Title page**

Each proposal must contain a title page that identifies the RFP number and subject and provides the audit firm's name, address, and telephone number; the name and title of a contact person; and the date the proposal was submitted. The title page must also state the period the proposal is effective (nonrescindable).

##### **B. Table of contents**

The proposal's table of contents should include a clear and complete identification of the materials submitted by section and page number.

##### **C. Letter of transmittal**

A brief letter of transmittal should be submitted that includes the following information:

1. The audit firm's understanding of the work to be performed.
2. A positive commitment to perform the service within the time period specified.
3. The names of persons authorized to represent the audit firm, their titles, addresses, and telephone numbers.
4. Reference to a sealed envelope that contains the all-inclusive fee for which the audit work will be done. The fee amount should not be divulged elsewhere in the proposal.

##### **D. Audit firm profile and qualifications**

The following information should be included:

1. A description of the audit firm, including office size; whether the organization is local, regional, national, or international in operations; the number of professional staff by level; and a description of the range of activities performed by the local office (i.e., auditing, accounting, tax, or management services).
2. Affirmation that the audit firm meets the mandatory qualifications set forth in section II.A. above.
3. A statement of the audit firm's expertise in: 1) financial audits of Arizona school districts, 2) financial audits of governments, and 3) audits of computerized systems, *and 4) audits of federal programs.*
4. A description of prior experience with audit services of a similar or related nature, including references. The description should include a list of names and dates of school districts audited.
5. Identification of senior and technical staff to be assigned to the audit, including the audit manager or partner. Staff named in the proposal may not be substituted without permission of the District. Resumes, including relevant experience and continuing education of the auditor in charge up to the individual with final responsibility for the audit, may be included as an appendix.

**E. Audit firm’s approach to the audit**

The technical portion of the proposal shall include, as a minimum:

1. A work plan detailing the approach the audit firm intends to follow. The audit work plan should completely cover what audit work will be accomplished to allow the audit firm to render the reports described in this RFP.

The audit work plan should demonstrate the audit firm’s understanding of the audit requirements of a single audit as specified in the Uniform Guidance and the audit tests and procedures to be applied in completing the audit work plan.

The audit work plan should also detail how the audit firm plans to meet the time constraints and reporting deadline requirements specified in this RFP.

2. A plan for organizing and staffing the audit, with an estimate of time each staff member will devote to the audit.

**F. Sealed cost proposal**

The cost portion of the proposal should be submitted along with the proposal, but in a separate sealed envelope. **Note: The cost proposal should include separate costs for audits of basic financial statements, CAFR statements, and federal programs (i.e., Single Audit, if applicable), including the preparation of the USFR CQ. Any fees that will be paid to the audit firm for submission of the district’s reports to the Association of School Business Officials International (ASBO) and Government Finance Officers Association for certification or for the preparation of the Meritorious Budget Award application to ASBO, should not be part of the audit service cost. Any nonaudit service fees should be separately described in the cost proposal, if applicable.**

**V. Description of district and records to be audited**

**A. General**

Sedona-Oak Creek Joint Unified School District No. 9 is a political subdivision of the State of Arizona located in Yavapai County. The District serves approximately 740 students.

The District operates on a July 1 to June 30 fiscal year.

The accounting policies of Sedona-Oak Creek Joint Unified School District No. 9 conform to U.S. generally accepted accounting principles as adopted by the Government Accounting Standards Board (GASB).

**B. Reporting entity**

The District is a special-purpose government that is governed by a separately elected governing body. It is legally separate from and fiscally independent of other state and local governments. Furthermore, there are no component units combined with the District for financial statement presentation purposes, and it is not included in any other governmental reporting entity. Consequently, the District’s financial statements present only the activities of those organizational entities for which its elected governing board is financially accountable.

**C. District funds**

The District reports the following governmental and enterprise funds and other fund types:

<b>Governmental</b>	<b>Number of funds</b>
General Fund	1
Major Fund(s)	4
Non-Major Fund(s)	27
<b>Enterprise</b>	
Major	0
Non-Major Fund(s)	4
<b>Other Fund Types</b>	
Internal Service	1
Agency	1

**D. Federal and State financial assistance**

See Attached Schedule of Revenue and Expenditure Funds

**E. Deposit of district monies**

In accordance with A.R.S. §15-341(A)(20), the District deposits with the County Treasurer all monies received, except monies allowed to be held in a separate bank account as listed below. The County School Superintendent (or school districts that have assumed accounting responsibility in accordance with A.R.S. §15-914.01) draws warrants on funds on deposit with the County Treasurer upon presentation of a voucher by the District Governing Board to expend District monies on deposit with the County Treasurer.

In addition to maintaining funds on deposit with the County Treasurer, the District maintains several bank accounts in accordance with A.R.S. Following is a list of all bank accounts maintained by the District:

<b><u>Bank account name</u></b>	<b><u>Bank name and location</u></b>
Maintenance and Operation Fund revolving account	One AZ Credit Union, Sedona
Miscellaneous receipts clearing account(s)	One AZ Credit Union, Sedona
Food Service Fund clearing account(s)	One AZ Credit Union, Sedona
Food Service Fund revolving account	n/a
Auxiliary Operations Fund account	One AZ Credit Union, Sedona
Auxiliary Operations Fund revolving account(s)	n/a
Student Activities Fund account(s)	Yavapai County Treasurer
Student Activities Fund revolving account	n/a
Federal payroll tax withholdings account	One AZ Credit Union, Sedona
State income tax withholdings account	One AZ Credit Union, Sedona
Employee insurance programs withholdings account	One AZ Credit Union, Sedona
Payroll direct deposits clearing account	One AZ Credit Union, Sedona

**Bank account name**

**Bank name and location**

Electronic payments clearing account

One AZ Credit Union, Sedona

Grants and gifts to teachers account

Yavapai County Treasurer

Principals' supplies account(s)

n/a

**F. Magnitude of financial activity**

The District's total expenditures budgeted for the years ended June 30, 2019, and June 30, 2020, were \$6,933,687.51 and \$6,418,606.20, respectively.

The District has approximately 100 employees with estimated payroll expenditures of \$5,502,778.54 and \$5,162,755.78 for the years ended June 30, 2024, and June 30, 2025, respectively.

Annual budgets, annual financial reports, and financial statements for the year ended June 30, 2025, will be sent to interested, qualified audit firms upon request, or may be examined at the District office.

**G. Uniform System of Financial Records for Arizona School Districts (USFR)**

A.R.S. §15-271 requires the Auditor General in conjunction with ADE to prescribe a uniform system of financial records for use by school districts. This system has been established in the USFR accounting manual.

The USFR includes a Chart of Accounts (Chart) that provides for the establishment of a complete accounting system. The Chart complies with U.S. generally accepted accounting principles, and meets the requirements of the U.S. Department of Education's account classifications and A.R.S. The account codes and titles listed in the chart must be used by the District.

The USFR also provides comprehensive accounting procedures for accounting records, cash, supplies inventory, property control, revenues, expenditures, payroll, travel, and state and federal financial assistance.

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**VI. Report review, timing, and number of copies**

Following completion of draft reports, the audit firm must submit 3 copies of the audit reports, management letter, and the USFR CQ to the audit liaison Stacy Saravo, Finance/HR Director, for review.

Upon completion of the final reports, the audit firm must provide 3 paper copies and 1 electronic copy of the audit reports, management letter, and USFR CQ to the District. The electronic copies shall be in PDF format. The audit firm must also provide the electronic copies of the audit reports, management letter, and USFR CQ to the Auditor General's Office, Accountability Services Division and ADE's Grant Management Division, if a single audit was performed, and send a paper copy or electronic copy of the applicable audit reports to the District's county school superintendent's office.

Additionally, the audit firm must submit 1 copy of the audit reporting package and data collection form to the Federal Audit Clearinghouse.

The audit firm will make no other distribution unless approved by the District.

A.R.S. §§15-914(E) and 41-1279.21(A)(4) require the Auditor General to ensure that completed audits are conducted in accordance with U.S. generally accepted auditing standards, GAS, the Uniform Guidance, and the minimum audit and reporting standards prescribed by the Auditor General. **An audit will not be accepted as meeting the requirements of this section until it has been approved by the Auditor General.**

## **VII. Exit conference requirements**

The audit firm must be available to participate in 1 or more exit conferences with members of the District and the District Governing Board. Exit conferences must be coordinated through the audit liaison, Stacy Saravo, Finance/HR Director. The purposes of the exit conferences are to discuss the draft audit reports with the District, identify any errors, and obtain comments on report findings and recommendations. In addition, the AUDIT FIRM should review the District's USFR noncompliance findings with the SCHOOL DISTRICT officials.

## **VIII. Audit documentation**

The audit firm shall retain the audit documentation in its entirety for a period of 5 years after the date of the audit reports, unless the Auditor General requests a longer retention period. The audit documentation shall be subject at all reasonable times to review upon request by the Auditor General or her designee, ADE, *the United States Government Accountability Office*, other appropriate governmental agencies, or produced for review at the Auditor General's Office, if so requested.

## **IX. Contractual arrangements**

### **A. Multi-term contracts**

If the monies are not appropriated or otherwise made available to support continuation of performance in a subsequent fiscal year, the contract shall be canceled. If the type or frequency of audits the District is required to obtain in a subsequent fiscal year changes or the District is no longer required to obtain an audit, the contract may be amended or canceled. If the contract is canceled, the audit firm shall be reimbursed for the reasonable value of any nonrecurring costs incurred but not amortized in the price of services delivered under the contract or which are otherwise not recoverable.

## **X. Right to reject**

The District reserves the right to:

- A. Reject any or all proposals submitted.
- B. Request additional information from all audit firms.
- C. Conduct discussions with responsible audit firms that submit proposals determined to be reasonably susceptible of being selected for award for the purpose of clarification to assure full understanding of, and responsiveness to, the solicitation requirements.
- D. Negotiate modifications to the audit firm's proposal prior to final award for the purpose of obtaining best and final offers.
- E. Negotiate a contract that may be terminated for lack of funds.

## **XI. Assistance available to audit firms**

### **A. Previous audit reports and audit documentation**

The most recent audit of the District was performed for the year ended June 30, 2025, by Heinfeld, Meech & Co., P.C. The audit firm's reports, issued January 20, 2025, contained an unmodified opinion/

Audit documentation related to the aforementioned audit is available for inspection by contacting James Shankland, CPA, at Heinfeld, Meech & Co., P.C., Flagstaff, AZ, (928)556-5267.

### **B. District assistance**

District officials and staff will be available to assist the audit firm by providing information, documentation, and explanations as required. Stacy Saravo, Finance/HR Director, will be the audit liaison between the District and the audit firm.

**C. Grantor assistance**

Questions or requests for assistance concerning federal grants should be directed to ADE's Grants Management Division or the applicable ADE federal program area.

Refer any questions regarding this Request for Proposals to:

Stacy Saravo, Finance/HR Director

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Sedona-Oak Creek Joint Unified School District No. 9

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(928) 204-6802; saravo@sedonak12.org

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(Name, title, and telephone number of District contact person)

05/12/2026

Date

*Stacy Saravo*  
School District Administrator (signature)