

KINGMAN ACADEMY OF LEARNING CHARTER DISTRICT #20
NOTICE OF REQUEST FOR QUOTATIONS ON PROPOSALS

KINGMAN ACADEMY OF LEARNING #20
REQUEST FOR QUOTATIONS ON PROPOSALS
FINANCIAL AND COMPLIANCE AUDIT

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I. PURPOSE:

The purpose of this Request for Quotations on Proposals (RFP) is to enter into a contract with a qualified Certified Public Accountant to conduct a financial and compliance audit of financial transactions and accounts kept by or for Kingman Academy of Learning, in order to comply with Arizona Revised Statutes (ARS) 15-183(E) (6) and 15-914. Pursuant to ARS 15-914, charter school audits must be conducted in accordance with *Government Auditing Standards*. The multiyear contract will be for fiscal years ending June 30, 2014, 2015, 2016, 2017 and 2018.

II. GENERAL INFORMATION

A. Mandatory Qualifications

The following qualifications are mandatory for auditors submitting proposals:

1. The auditor must be a properly licensed certified public accountant or persons working for a licensed certified public accounting firm. According to Government Auditing Standards (GAS).
2. The auditor must meet the independence requirements of GAS.
3. The auditor must have an external peer review performed at least every three years in accordance with GAS. The most recent external peer review report must be included with the proposal.
4. The auditor 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. In addition, individuals responsible for planning or directing the GAS audit, conducting substantial portions of the field work, or reporting on the audit should complete at least 24 of the 80 hours of continuing education in subjects directly related to the governmental environment, government auditing or the specific or unique environment in which the charter school operates. The audit firm does not need to provide evidence that continuing education requirements have been met with the proposal. However, the audit firm will be required to include a statement in the engagement letter to the Arizona State Board for Charter Schools (ASBCS) affirming that the audit firm meets all of the mandatory qualifications set forth in this section.
5. In accordance with Arizona Administrative Code (A.A.C.) R7-5-502(B) the audit firm and supervising certified public accountant must maintain good standing with an accounting industry regulatory body.

B. PROCEDURES AND TIME FRAME FOR SUBMITTING PROPOSALS/AWARDING CONTRACT

Interested, qualified auditors may submit a proposal to Kingman Academy of Learning charter district #20 at the following address:

3410 N Burbank St.
Kingman, AZ 86409

Eight 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.

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The following dates will apply unless waived in writing by the ASBCS.

1. Sealed proposals will be received until 4:00 P.M., Mountain Standard Time, on April 3, 2014 at the address listed on the prior page. No proposals will be accepted after the time indicated. Proposals received after the deadline will be stamped with time and date and returned unopened.
2. Proposals will be evaluated April 7 through April 30, 2014. Please have staff available at that time to respond to questions by phone.
3. Discussions with individual auditors may be held to clarify proposals.

If such discussions are held with any or all auditors, all auditors must submit a best and final offer by May 29, 2014. The best and final offer provides the opportunity for auditors to revise their proposals, including fee for services, based on additional information gathered during oral discussions. If a best and final offer is not submitted, the previous offer will be construed as the best and final offer.

4. Contracted award is expected to be made by May 15, 2014. The award of contracts will be determined on the basis of demonstrated competence and qualifications to perform required services at fair and reasonable compensation. However, after the auditor is selected, (ASBCS) will review the proposed contract and approve or disapprove it in accordance with Arizona Revised Statutes (A.R.S.) §§ 15-914 and 41-1279.21, and ASBCS Administrative Rule R4-44-117. Only upon approval of the proposed contract by the ASBCS will the contract be signed by the School and the selected auditor.

5. Audit work may begin as soon as the ASBCS approves the proposed contract. Audit work must be completed and submitted to ASBCS by November 15, 2014.

6. A preliminary draft of the reports should be completed and an exit conference held no later than November 15, 2014.

7. The final reports should be submitted to the school no later than November 15, 2014.

Cost and price information provided in the proposal will be held confidential and will not be disclosed to competitors prior the selection of the auditor. Information on total bid price may be disclosed after the auditor has been selected.

C. REVIEW OF PROPOSALS AND EVALUATION CRITERIA

The District and any outside experts the District considers necessary will evaluate the proposals and ranks them from the one most likely to the one least likely to meet the requirements outlined in the RFP.

The following factors will be considered in the evaluation process.

- a. Responsiveness of the proposal in clearly stating an understanding of the audit services to be performed, including:
- b. Appropriateness and adequacy of proposed procedures

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- c. Necessity of procedures
- d. Reasonableness of time estimates
- e. Appropriateness of assigned staff levels
- f. Timeliness of expected completion
- g. Technical experience of the auditor
- h. Qualifications of staff
- i. Experience with Kingman Academy of Learning
- d. Cost Factors

Cost is a significant factor in selection of the proposal; however, only those proposals that meet all the technical requirements in this RFP will be given consideration.

III. PROPOSAL FORMAT

Eight copies of the proposal must be submitted. 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 the RFP.

A. TITLE PAGE

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

B. TABLE OF CONTENTS

The table on contents of the proposal 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. A brief summary of the audit service 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 firm, their titles, address, 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.

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D. AUDITOR PROFILE AND QUALIFICATIONS

The following information should be included.

1. A description of the 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 auditor meets the mandatory qualifications set forth in “General Information.”
3. A statement of the auditor’s expertise in : 1) financial audits of Arizona school districts and charter schools, 2) compliance audits of federal programs, 3) financial audits of governments 4) audits of computerized systems, and 5) policies and procedures of the USFR/USFRCS.
4. A statement of the auditor’s capability to audit computerized systems, including the number and classifications of personnel skilled in computer sciences who will work on the audit if required.
5. A description of prior experience with audit services of a similar or relate nature. Please include references.
6. Identification of senior and technical personnel to be assigned to the audit, including project director. Personnel named in the proposal may not be substituted without permission of the district. Resumes including relevant experience and continuing education for the auditor in charge up to the individual with final responsibility for the audit may be included as an appendix

E. PROPOSER’S APPROACH TO THE AUDIT

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

1. A work plan detailing the approach the auditor intends to follow. The audit work plan should completely cover what audit work will be accomplished to allow the auditor to render:
 - a. an opinion report of the financial statements
 - b. a report on the organization’s internal control system to determine whether the organization has complied with laws and regulations that may have an effect on each major federal assistance program.
 - c. a completed USFR/USFRCS Compliance Questionnaire (as appropriate).

The audit work plan should demonstrate the auditor’s understanding of the audit requirements of the single audit as specified in Office of Management and Budget (OMB, including) Circular A-133 and the audit tests and procedures to be applied in completing the audit work plan.

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The audit work plan should also detail how the auditor 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 the time each staff member will devote to the audit.

F. COST PROPOSAL

The cost portion of the proposal should be submitted in a sealed envelope separate from, but together with the proposal.

IV. DESCRIPTION OF DISTRICT AND RECORDS TO BE AUDITED

A. GENERAL

Kingman Academy of Learning #20 is a public charter school sponsored by Arizona State Board for Charter Schools (ASBCS), as well as a non-profit corporation. Kingman Academy of Learning is located in Mohave County. The district consists of approximately 1500 students and 160 employees. The District operates on a July 1 to June 30 fiscal year.

The accounting policies of Kingman Academy of Learning #20 conform to generally accepted accounting principles.

B. REPORTING ENTITY

The District's financial statements should be prepared in accordance with the Governmental Accounting Standards ASBCS *Codification of Governmental Accounting and Financial Reporting Standards*. Therefore, the financial statements of Kingman Academy of Learning charter District #20 should include funds and account groups of all organizational entities over which the Charter Governing Board exercises significant control or oversight responsibility regarding financial interdependence, selection of the governing authority, designation of management, ability to influence operations, and the accountability for fiscal matters. The district's major operations include education, pupil transportation, construction and maintenance of school facilities.

C. FUND ACCOUNTING

The accounts of the district are maintained in accordance with the principles of fund accounting. Although accounts are separately maintained for each fund and account group, funds that have similar characteristics have been combined into fund types.

The District maintains the following funds

Fund Type

General
Special Revenue
Capital Projects
General Fixed Assets
Industrial Development Bonds

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D. FEDERAL AND STATE FINANCIAL ASSISTANCE

Single audit limit of \$500,000 met in 2009-2010. Single Audit limit of \$500,000 met in 2010-2011.

Federal & Special Projects

Special Milk

Title I

Title II

IDEA

E-rate

Medicare In Public Schools (MIPS)

E. BASIS OF ACCOUNTING

The District's accounting records are maintained on a cash basis of accounting. Revenues are recognized when cash is received, and expenditures are recognized when cash is disbursed. The financial statements are presented on the modified accrual basis of accounting. Revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

F. BUDGETARY ACCOUNTING

An operating budget for expenditures is prepared and adopted by the District each fiscal year for the General, Special Revenue, and Capital Projects Funds on essentially the same modified accrual basis of accounting used to record actual expenditures. Budgetary control over expenditures is exercised at the fund level. However, the General Fund is budgeted within the subsections, any of which may be over expended with the prior approval of the Charter Governing Board at a public meeting, providing the expenditures for all subsections do not exceed the total budget of the General Fund.

G. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded to reserve that portion of the applicable fund balance, is not employed by the District during the year.

H. DEPOSIT OF DISTRICT MONIES

In accordance with A.R.S. ~ 15-341.A.21, the District deposits and expenses and made through Mohave State Bank, 3737 Stockton Hill Rd., Kingman,, AZ 86409.

I. MAGNITUDE OF FINANCIAL ACTIVITY

The District's total expenditures budgeted for the year ended June 30, 2013 were \$11,296,511.07. Following are selected elements of revenues and expenditures for that year.

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<u>Budgeted Revenues</u>	<u>Year End 6/30/14</u>
State Aid	\$8,817,520
 <u>Budgeted Expenditures</u>	
Maintenance & Operation	\$9,316,977
Capital Outlay	\$1,979,534

The District had approximately 160 employees with estimated payroll expenditures of \$6,376,982 for the year ending June 30, 2013.

J. UNIFORM SYSTEM OF FINANCIAL RECORDS

A.R.S. ~15-271 requires the ASBCS in conjunction with the Arizona Department of Education to prescribe a uniform system of financial records for use by charter schools. This system has been established in the accounting manual, the *Uniform System of Financial Records (USFR)/ Uniform System of Financial Records for Charter Schools (USFRCS)*.

The USFR includes a Chart of Accounts that provides for the establishment of a complete fund accounting system. The account codes and titles listed in the chart must be used by the district. The USFR also provides essential information on key areas of administrative responsibilities and includes detailed information for budget preparation, attendance reporting, and comprehensive accounting procedures for cash, revenues, expenditures, payroll, supplies inventory, and general fixed assets.

K. ADDITIONAL INFORMATION

Starting with the 1996-97 school year, Kingman Academy of Learning will use the USFR account codes for all internal accounting, and will use the *Uniform System of Financial Records for Charter Schools (USFRCS)* account codes when submitting Adopted and Revised Budgets, Annual Financial Reports, Federal Projects, Cash Management Reports, Completion reports and any other reporting required by the Arizona Department of Education.

L. PRIOR YEAR INFORMATION

Annual budgets and annual financial reports for the 2012-2013 school year ending June 30, 2013, will be sent to interested, qualified firms upon request, or may be examined at the district office.

V. NATURE OF SERVICES REQUIRED

The selected auditor will be required to perform a financial audit for the years ended June 30, 2014, 2015, 2016, 2017 and 2018, in accordance with generally accepted auditing standards, GAS, the Single Audit Act (P.L. 98-502), and OMB Circular A-128. Reports must be issued in accordance with the AICPA Audit and Accounting Guide, *Audits of State and Local Governmental Units (ASLGU)*, 1994 edition. In addition, the auditor must perform a review for determining the District's compliance with the USFR / USFRCS. These requirements are summarized below.

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A. PROCEDURES TO BE PERFORMED

1. Audit the general purpose financial statements in accordance with generally accepted auditing standards and GAS.
2. Obtain an understanding of the possible effects of laws and regulations on the financial statements.
3. Consider the factors influencing audit risk and obtain an understanding of the District's internal control structure.
4. Test the District's compliance with general requirements applicable to federal financial assistance programs, and audit the District's compliance with specific requirements applicable to major federal financial assistance programs as defined by the Single Audit Act.
5. Test the District's compliance with laws and regulations applicable to nonmajor federal financial assistance program transactions selected for testing in connection with paragraphs 1 and 3 above.
6. Provide working paper documentation in accordance with ASLGU paragraph 5.24 and GAS paragraph 4.34 through 4.38.
7. Obtain written representations from District Management.
8. Ascertain whether the District performed procedures listed on the USFR/USFRCS Compliance Questionnaire.

B. REPORTS TO BE ISSUED

1. The general purpose financial statements of the District and an independent auditor's report thereon.
2. A supplementary schedule of the District's federal financial assistance, and an independent auditor's report thereon.
3. A report on compliance based on an audit of general purpose financial statements performed in accordance with *Government auditing standards*.
4. A single audit opinion on compliance with specific requirements applicable to major federal financial assistance programs (when appropriate).
5. A single audit report on compliance with the general requirements applicable to federal financial assistance programs (when appropriate).
6. A single audit report on compliance with specific requirements applicable to nonmajor federal financial assistance program transactions (when appropriate).
7. A report on the internal control structure based on an audit of general purpose financial statements performed in accordance with *Government Auditing Standards*.
8. A single audit report on the internal control structure used in administering federal financial assistance programs (when appropriate).

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9. A schedule of findings and questioned costs (when appropriate).
10. A report on irregularities, illegal acts, or other noncompliance (See GAS, 1994 Revision, 5.18 through 5.25 to determine when appropriate).
11. Completed USFR/USFRCS Compliance Questionnaires.

The USFR/USFRCS Compliance Questionnaires should be presented separately from other reports.

C. USFR/USFRCS COMPLIANCE REVIEW REQUIREMENTS

The District must comply with the USFR/USFRCS (as applicable). To determine whether districts are in compliance, the ASBCS has developed the USFR/USFRCS Compliance Questionnaires, which consists of a series of questions regarding requirements set forth in the USFR/USFRCS. These questions must be answered by the auditor and the answers adequately supported in the audit working papers (e.g., by inspection, inquiry, observation, or examination). Auditors may acquire a copy of the USFR/USFRCS Compliance Questionnaires from the District.

The selected auditor must complete and submit the USFR/USFRCS Compliance Questionnaires to the ASBCS. The ASBCS will then inform any district that fails to comply at a satisfactory level with the requirements of the USFR/USFRCS of the district's deficiencies and that the district has 90 days in which to correct the deficiencies.

VI. REPORT REVIEW, TIMING, AND NUMBER OF COPIES

The deadline to submit the complete reporting package to the Arizona State Board for Charter Schools (ASBCS) is November 15, except that an extension is possible only for a charter holder that is subject to the *Single Audit Act Amendments of 1996*.

Following completion of draft reports, the auditor must submit 1 copy of the report and the audited financial statements to the audit liaison, Brownell Hamlyn, for review.

Upon completion of the final reports, the auditor must provide 8 copies of the reports to the District, a complete financial statement reporting package emailed to Andrea.Leder@asbcs.az.gov and one copy to the Arizona Department of Education Grants management emailed to grants@azed.gov.

For charter holders that receive a single audit extension, a complete single audit reporting package must be submitted by March 31 to Andrea.Leder@asbcs.az.gov.

For single audits, the audit firm shall also provide one copy of the audit reporting package and data collection form to the Federal Audit Clearinghouse's Internet Data Entry System at the following address: <http://harvester.census.gov/fac/collect/ddeindex.html>.

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

For an audit reporting package to be considered complete, it must include at least the following:

For Financial Statement Audits:

1. Financial statements, including the audit firm's opinion thereon

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2. Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards
3. The applicable compliance questionnaire(s) as described above with an agreed upon procedures report thereon in accordance with the attestation standards established by the American Institute of Certified Public Accountants
4. Management letter issued, if applicable

For Single Audits:

In addition to the items listed above for the financial statement audits:

1. Schedule of Expenditures of Federal Awards, including audit firm's report thereon
2. Report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular No. A-133
3. Summary schedule of prior audit findings
4. Schedule of findings and questioned costs
5. Corrective Action Plan

The audit reporting package is reviewed in accordance with A.A.C. R7-5-504 and the ASBCS's Audit & Compliance Questionnaires Follow-up matrix. **An audit shall not be accepted as meeting the requirements of this section until it has been approved by the Arizona State Board for Charter Schools.**

VII. EXIT CONFERENCE REQUIREMENTS

The auditor shall be available to participate in one or more exit conferences with a charter representative. Exit conferences shall be coordinated through Susan Chan or her representative. 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.

VIII. AUDIT WORKING PAPERS

The audit working papers of the selected firm must be retained for five years following the submission of the audit reports, as required by A.R.S. ~ 35-214. The audit working papers shall be subject at all reasonable times to review upon request by the Kingman Academy of Learning representative, ASBCS, the Arizona Department of Education (the cognizant agency), the United States General Accounting Office and other appropriate governmental agencies, or produced at the Office of the ASBCS if so requested.

IX. CONTRACTUAL AGREEMENTS

A. MULTI-YEAR 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 and the CPA firm reimbursed for the reasonable value of any nonrecurring cost incurred but not amortized

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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 and all proposals submitted.
- B. Request additional information from all firms.
- C. Conduct discussions with responsible firms who 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, solicitation requirements.
- D. Negotiate modifications to the 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 FIRMS

- A. As a charter district operational as of July 1, 1995, we have 18 years of audit reports.
- B. District Assistance

District officials and staff will be available to assist firms by providing information, documentation, and explanations as required. Brownell Hamlyn, Business Manager, will be the audit liaison between the District and the auditor.

- C. Grantor Assistance

The District's cognizant agency for federal grants is the Arizona Department of Education. Questions or request for assistance concerning federal grants should be directed to the applicable federal program office of the Arizona Department of Education.

Refer any questions regarding this Request for Proposals to:

Brownell Hamlyn
Business Manager
(928) 681-2400
Date: 02/19/2014

Administrator:

Susan Chao

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REQUEST FOR PROPOSAL NO. 14-09

Proposal Due Date: April 3, 2014

Time: 4:00 P.M. MST

School Address: Kingman Academy of Learning #20
3410 N Burbank St.
Kingman, AZ 86409

In accordance with Arizona Administrative Code Procurement Rules prescribed by the State Board of Education pursuant to Arizona Revised Statutes#15-213, competitive sealed proposals for the following services will be received by Kingman Academy of Learning #20 at the address specified above until the date and time cited.

Financial audit of financial transactions and accounts subject to the Single Audit Act of 1984(P.L. 98-502) for fiscal years ending June 30, 2014, 2015, 2016, 2017 and 2018.

Proposals received by the correct time and date will be opened, and the name of each offeror will be publicly read. Proposals must be in the actual possession of the District on or prior to the exact time and date indicated above. Late proposals will not be considered unless the proposal:

1. is received before contract award at the location designated for receipt of proposals in the request for Proposals, and
2. would have been received on time but for the action or inaction of District personnel.

Proposals must be submitted in a sealed envelope to the above address with the request for Proposal number and the proposer's name and address clearly indicated on the envelope. All proposals must be completed in ink or typewritten and 8 copies must be submitted. Additional instructions for preparing a proposal are provided in the Request for Proposals which may be obtained at the school.

Proposers are strongly encouraged to carefully read the entire Request for Proposal.

Refer any questions regarding the Request for Proposals to:
Brownell Hamlyn
Business Manager
(928) 681-2400

February 19, 2014

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