



# Professional Auditing Services

Prepared for:  
**WESTWOOD COMMUNITY SCHOOLS**  
333 S. Beech Daly Road  
Dearborn Heights, MI 48125



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**TO**

Stacey Shaw  
shaw@macservcorp.com  
Westwood Community Schools

**FROM**

William I. Tucker IV, CPA  
btucker@manercpa.com  
Maner Costerisan

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February 14, 2025

Dear Ms. Shaw:

We appreciate the opportunity to present our proposal to provide Westwood Community Schools audit services. We look forward to a relationship with Westwood Community Schools.

This proposal, which is a firm and irrevocable offer for 120 days, focuses on essential considerations in our relationship as your external auditor. We will emphasize our capability to provide you with quality services and our commitment to effectively and efficiently fulfill the engagement requirements and your continuing accounting and business planning needs. We believe the information in this proposal will demonstrate to you that Maner Costerisan is best suited to serve your needs.

As a part of this proposal, we are attaching various items concerning our qualifications.

We understand the importance of conducting an engagement in a manner that will cause the least disruption to your office. All of our efforts are directed toward achieving the completion of these projects with the highest degree of quality. We have included our most recent peer review report. We again received a "pass" report.

### **Why We Believe We Are the Best Qualified**

Maner Costerisan believes it is uniquely qualified to perform this engagement successfully because:

1. We attend annual school district-specific continuing education programs.
2. Our capital area location gives us firsthand relationships with staff at the Office of Management and Budget, Office of Retirement Services, Treasury, Education, and the Auditor General.
3. We have a solid commitment to quality. We have received a "pass" peer review during every review since the program's inception, including the most recent review in July 2023. See page 15 for our most recent peer review report.
4. Specific pupil knowledge gained from being selected by the Office of Auditor General to assist in developing the Pupil Membership Manual and conducting statewide training.
5. Maner Costerisan's education professionals maintain memberships in committees directly related to school districts, 1022 Bulletin Committee, and Single Audit Referent Group.

6. Experience in issuing and reviewing ACFR's for ASBO's Certificate of Excellence.
7. Commitment to training programs to enhance the professional knowledge and competence of our staff members.
8. Extensive experience in auditing K - 12 school districts.
9. Statewide recognition of being a leader in auditing school districts.
10. We have passed the test of time; our audits have been accepted by the State of Michigan and the federal government. They have been reviewed by the federal government and have passed their quality control reviews.

The purpose of our engagement is to perform an audit on the financial statements of Westwood Community Schools for the fiscal years ending June 30, 2025, 2026, and 2027. We follow generally accepted auditing standards, *government auditing standards*, the provisions of the U.S. Office of Management and Budget Uniform Guidance (Single Audit), and the Michigan School Auditing Manual.

We are looking forward to our professional relationship with Westwood Community Schools. We hope you will agree that Maner Costerisan is the best firm to conduct your audit. Please call if you have any further questions, (517) 323-7500.

Sincerely,

A handwritten signature in black ink that reads "William I. Tucker IV, CPA". The signature is written in a cursive style with a clear, legible font.

William I. Tucker IV, CPA  
Principal

# About Maner Costerisan

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Over 115 years in business. That means Maner Costerisan has more than a century of experience in looking toward the future. We've learned a lot over the last 100-plus years, growing from a small, local firm serving mid-Michigan in the early 1900s to one of Accounting Today's Top Regional Firms (2021, 2022, 2023, and 2024).

Our growth and success are directly connected to strong relationships with our clients. We listen to their problems and help solve them.

We begin every business relationship by immersing ourselves in your goals, obstacles, and opportunities. We understand where you are today and learn where you want to go tomorrow. This insight empowers us to develop creative, flexible, cost-effective solutions to get you there. Not some vague, one-size-fits-all plan, but a comprehensive, step-by-step blueprint for success. Designed to keep you compliant and turn today's potential into tomorrow's achievements.

We may work with numbers and figures, but it's people and relationships that drive us. Our mission is to enable others to reach their potential.

## Every day, this is how we prove "client first" is both our promise and our passion:

- Proactively using our industry experience and knowledge to stay on top of your ever-changing requirements and the latest legislative changes impacting your industry.
- We're a trusted advisor and sounding board, delivering strategic solutions and hands-on guidance to help put you ahead of obstacles and the competition.
- Ensuring every client works exclusively with senior-level professionals, experienced in your industry - giving you direct access to our partners and managers every step of the way.
- Listening to your needs and challenges. Developing actionable solutions to help you get where you want to be.



# Education Expertise

## Enrollment challenges. Fluctuating funding. Staff shortages.

Today, schools need more than accounting professionals - they need education experts. Our team works with over 120 school districts, and we never stop learning: working with the Michigan Department of Education and reviewing the latest compliance changes and federal funding programs. Sharing our expertise with school leaders across the state and, most importantly, getting to know you. Our senior-level experts understand your unique needs inside and out - enabling a personalized and proactive relationship that helps keep your school compliant, so you can focus on what matters most: educating the next generation.

## Education Expertise in Action:



Serving more than 120 school districts across Michigan



100% completion rate meeting state and federal filing requirements



95  
Net Promoter Score



Staff of 60 dedicated to public and charter school clients

## What Makes Maner Different?

Maner Costerisan currently serves over 120 educational agencies through our Education Services Division, which has over 60 professional staff trained to address schools' unique needs. Our experienced engagement team and Maner Costerisan as a whole are available year-round to address issues schools may face. We pride ourselves on the quality of our school practice and maintain a robust continuing education policy. We feel confident that you will recognize these strengths in the performance of the audit engagement.

We perform highly complex and regulatory-heavy audits. We are also certified to provide peer reviews of other CPA firms, reviewing their quality control systems to ensure they perform audits at the highest standards.

Other CPA firms seek our experienced professionals to review and grade their performance.

Client service remains at the heart of everything we do at Maner Costerisan. In June 2024, we received our fifth consecutive "Best of Accounting" Client Satisfaction Award from Clearly Rated.



# Meet the Team

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The team below will be dedicated to supporting the Westwood Community Schools:



**Bill Tucker, CPA**

Principal, Director  
Audit

## About Bill

Bill brings more than 24 years of experience specializing in government and nonprofit auditing and consulting to Maner Costerisan. A member of the firm's Board of Directors, Bill leads Maner's Government team and is a partner in the Audit department. Since joining Maner in early 2019, he's helped spearhead tremendous growth throughout the government division, always looking for innovative solutions to help municipalities and government entities achieve their goals.

Bill consistently provides valuable contributions in the form of thought leadership articles on Maner's website and delivers engaging presentations at industry conferences and committees. Furthermore, he actively takes charge of keeping the entire

government team well-informed about the constantly evolving requirements for government entities of various scales.

***"Growing up, I was considered a leader due to the hard work and dedication I put into activities. Hard work set up a good foundation of what has driven my success."***

***"When I joined the parenthood rank, it emphasized never knowing what tomorrow can bring and always being 100% prepared for the next day. Making the most out of every day and accomplishing the task at hand changed the way I work every day and drove my success."***

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### Certifications:

- Certified Public Accountant (CPA)

### Memberships:

- American Institute of Public Accountants (AICPA)
- Michigan Association of Certified Public Accountants (MICPA)
- Michigan Governmental Finance Officers Association

# Meet the Team (cont.)

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**Jeff Staley, CPA**

Principal,  
Director, Audit Department

## About Jeff

Jeff joined the firm in 2000 and serves as a principal and is the director of the firm's Audit department. He specializes in providing comprehensive audit services to governmental entities, including townships and school districts. Jeff also regularly performs audits and reviews of several for-profit and nonprofit organizations, as well as audits of trade associations. He is a single audit expert and has obtained the AICPA Advanced Single Audit certification. He is a member of Maner Costerisan's Education Niche Committee and Quality Control.

***"The best piece of advice someone has given me professionally is don't be afraid to take a chance. You may fail, but courage isn't defined as how many times you fall, but the willingness to pick yourself back up and try again."***

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### Certifications:

- Certified Public Accountant (CPA)
- AICPA Advanced Single Audit Certificate

### Memberships:

- American Institute of Certified Public Accountants (AICPA)
- Michigan Association of Certified Public Accountants (MICPA)
- Central Michigan School Business Officials (CMSBO)
- Michigan School Business Officials (MSBO)

# Meet the Team (cont.)

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**Tom Jury**

Associate  
Audit

### About Tom

Tom joined Maner Costerisan in 2021 and is an associate in the Audit department supporting the firm’s government clients. In his role, Tom provides audit and assurance services to various governmental clients including counties, cities, townships, villages, road commissions, and various types of transportation authorities, ensuring they stay compliant with state and federal requirements. Tom also serves as a team lead, managing staff, and training new hires on all areas related to governmental audit.

Tom likes meeting and building relationships with clients and is truly passionate about the work he does. Tom graduated from Central Michigan University with a Bachelor of Business

Administration, majoring in Accounting and Finance

***“My ultimate goal in life is to give my best each day.”***

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#### Certifications:

- Certified Public Accountant (CPA)

#### Memberships:

- American Institute of Public Accountants (AICPA)
- Michigan Association of Certified Public Accountants (MICPA)

# Overview & Engagement Scope

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Based on the RFP, we understand your needs consist of the following components for the 2025 calendar year and the future:

- Financial statement audit in accordance with generally accepted auditing standards and *government auditing standards*.
- Single Audit subject to Uniform Guidance, if applicable.

## Mandatory Criteria

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### Independence

Maner Costerisan is independent with regard to the District. We meet all the independence requirements of Generally Accepted Auditing Standards and *Government Auditing Standards* in relation to the District.

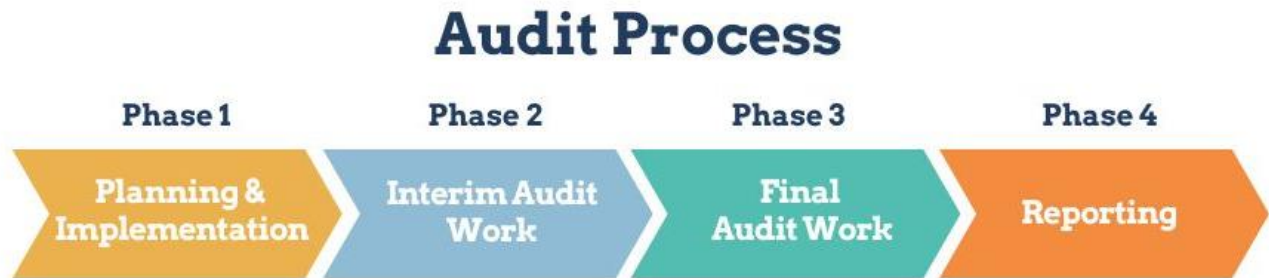
We affirm that we will follow the AICPA Interpretations of 501-3.

The firm will give the Districts' management written notice of any professional relationships entered into during the period of this agreement which would impact the independence of, or relationship with, the District.

# Our Audit Approach

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We pride ourselves on understanding our clients and their unique needs. Based on this firm-wide standard, we dive into the audit process by assessing your organization's needs and risks. After digging into the details and getting a better sense of your firm's goals, challenges, and situation, we'll design a tailored audit approach that best fits your circumstances.



### **Less Stress. More Impact.**

While standardizing efficiency can be a profitable strategy, rigid uniformity for its own sake reduces efficiency and creativity. That's why we've adopted a forward-thinking approach that encourages flexibility based on your needs. We're realistic and want to make this process – which can be challenging and overwhelming – as simple as possible for you. Our team constantly brings forward new ideas to make the process easier for our clients while staying true to our professional standards and ethical commitments.

An audit can sometimes feel like one more thing to manage on your already full plate. We schedule our work to minimize the impact on your staff while maximizing the effectiveness of our engagement team and process. Timing can be everything – so we collaborate with you to ensure we're partnering in a way that works for your key stakeholders – on the way to making the audit process less of a headache.

### **What to Expect**

Effective communication, technology, and creative analytical tools are fundamental to our audit process. In addition, we lean into the following key components to ensure our audit process produces an accurate, efficient, and effective audit that follows professional standards. It also provides helpful insight to ensure your plan is doing its best for its participants.

# Our Audit Approach (cont.)

## Key Components of the Audit Process



### PLANNING

- While investing in this step takes time, it leads to a more effective and efficient audit.
- In this stage we develop an understanding of your plan and how it operates.



### SCHEDULING

- We'll introduce our team ASAP and begin staffing and scheduling your audit, keeping in mind consistency of staff and increased efficiency in long-term engagements.



### FIELD WORK & WRAP UP

- We schedule our fieldwork well in advance with predetermined objectives and requested items.



### PROGRESS MEETINGS

- We'll set up regular meetings with stakeholders to discuss our status and any open items or challenges we face in completing the audit - so nothing is a surprise.



### TECHNOLOGY

- We utilize technology to optimize the audit process.
- By leveraging paperless documentation, client portals, and software, we work to streamline and create efficiencies throughout the process.



### STAKEHOLDER EXPECTATIONS

- We aim to be the ultimate professionals, respecting your team's time and busy workload.
- We'll work together to help document your systems, prep confirmations, and gather source documents as efficiently as possible.



### DEADLINES

- Meeting deadlines is a top priority.
- Absent events beyond our control, be assured we'll meet all deadlines we've collectively established in the Planning stage.



### QUALITY CONTROL

- We have an extensive review process to ensure the highest standards are met. A firm principal reviews all services before they're considered "complete."
- It's our policy to lock audit work papers within 45 days of the report date, allowing time to resolve any issues and still meet professional standards.

# Summary of Qualifications



**20+ CITIES**



**120+ SCHOOL DISTRICTS**



**150+ SINGLE AUDITS**



**50+ VILLAGES & TOWNSHIPS**

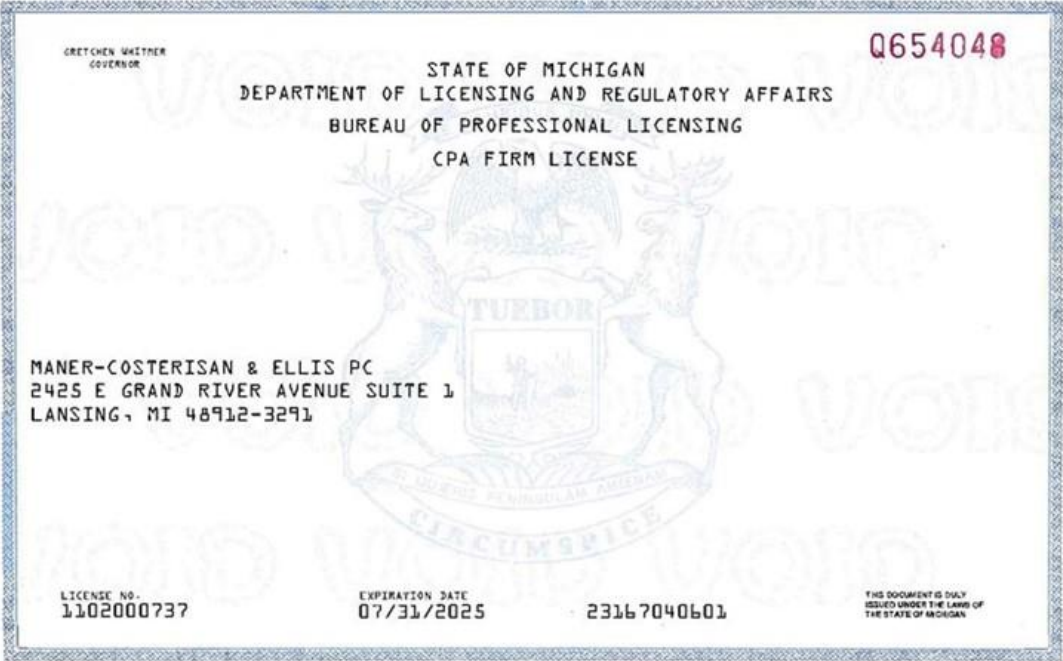


**400+ NONPROFIT ORGANIZATIONS**



**110+ GOVERNMENT ENTITIES**

# License to Practice in Michigan



# Peer Review Report



## Report on the Firm's System of Quality Control

July 31, 2023

To the Principals of Maner Costerisan PC  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Maner Costerisan PC (the firm) in effect for the year ended March 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Maner Costerisan PC in effect for the year ended March 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Maner Costerisan PC has received a peer review rating of *pass*.

A handwritten signature in black ink that reads 'Reilly, Penner &amp; Benton LLP'.

Reilly, Penner & Benton LLP

Reilly, Penner & Benton LLP

1233 N. Mayfair Road Suite #302 • Milwaukee, WI 53226-3255 • 414-271-7800

[www.rpb.biz](http://www.rpb.biz)

# Timeline

Below is a suggested timeline for the project based on our experience with similar clients. As always, we'll work with you to create a timeline that works best for your team.

<b>Audit for Calendar Year June 30, 2025</b>	
<p><b>Planning</b></p> <ul style="list-style-type: none"> <li>• Discuss current year audit with management. Assess risk, write/tailor audit programs, test controls, document understanding of transaction cycles, perform SAS 99 procedures, perform preliminary analytical review, prepare confirmations, review minutes, review permanent file information, prepare list of audit schedules to be prepared by client personnel, complete planning.</li> <li>• Formal planning meeting with client.</li> <li>• Consider changes needed due to recent technical pronouncements and management's desire.</li> <li>• Document understanding of internal compliance processes and perform system walkthroughs.</li> </ul>	June 2025
<p><b>Fieldwork</b></p> <ul style="list-style-type: none"> <li>• Perform audit testwork including analytical procedures, compliance testing and other substantive procedures.</li> <li>• Meet with management to discuss adjustments and management letter comments.</li> <li>• Conduct exit conference with client.</li> <li>• Review draft financial statements and finalize changes with client.</li> </ul>	September 2025
<p><b>Issue Deliverables (draft for finalization)</b></p> <ul style="list-style-type: none"> <li>• Audit report</li> <li>• Management advisor letters</li> <li>• Audit committee correspondence</li> </ul>	October 2025
<p><b>Presentation to School Board</b></p>	October 2025

# Investment Summary

The cost of the audit is based on the amount of time it takes to perform the audit of the District. Our charges for audit or management services are based on the level of team member necessary to perform the services. The standard hourly governmental audit billings rates are as follows:

Principal	\$	300 - 420
Senior Manager		285 - 300
Manager		250 - 285
Senior Associate		180 - 220
Associate		125 - 180
Technology		160 - 250
Administrative		105 - 150

These billing rates would also apply to any management services assistance or other services the District may request that are not covered by the scope of the audit.

The fees quoted below assume the District records are in reasonable condition and are based on anticipated levels of client assistance and expertise. Should any of these levels of assistance or expertise change significantly during the period of our engagement, we will need to discuss this situation with the District to determine a plan of action for the remainder of the agreement. If circumstances are encountered (i.e., unrecorded accruals, unbalanced records, significant audit journal entries, inadequate staff assistance, etc.), that cause us to spend additional time that was not planned we will discuss the situation with you prior to performing any additional services.

The estimated fees for deliverables are as follows:

Year Ending June 30,	Financial Audit	Single Audit	Total
2025	\$ 29,575	\$ 5,000	\$ 34,575
2026	30,500	5,500	36,000
2027	31,500	6,000	37,500

Additional fees would be applied should the following be applicable:

Bond issue consent procedures	\$ 1,250 - 1,750
New capital projects (1351a audit procedures)	3,500 - 6,500
Additional federal major programs (over one)	4,000 - 4,500
Initial setup of capital assets in Fixed Assets CS	2,000 - 3,000

Fees around the implementation of new GASB Statements will be discussed and agreed upon as they arise.

The above fee is predicated on the District's staff preparing all work papers as requested, preparing necessary confirmations and assisting in pulling invoices, check copies and gathering other information as requested. Our fees are subject to revision only if unforeseeable circumstances are encountered. In that unlikely event, we will discuss the matter with you before incurring any additional costs so that mutually acceptable revisions can be made.

# References

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School District: **Portland Public Schools**  
Scope: Financial Audit and Single Audit  
Most Recently Completed: June 30, 2024  
Partner: Jeffrey L. Staley  
Principal Contact: Derrick Stair, Assistant Superintendent, Finance and Operations  
Email Address: [dstair@portlandk12.org](mailto:dstair@portlandk12.org)  
Phone Number: 517-647-4161

School District: **Jackson Public Schools**  
Scope: Financial Audit and Single Audit  
Most Recently Completed: June 30, 2024  
Partner: Jeffrey L. Straus  
Principal Contact: Marcus Leon, Assistant Superintendent, Finance and Operations  
Email Address: [marcus.leon@jpsk12.org](mailto:marcus.leon@jpsk12.org)  
Phone Number: 517-841-2203

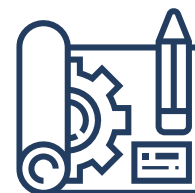
School District: **Dearborn Heights Schools District #7**  
Scope: Financial Audit and Single Audit  
Most Recently Completed: June 30, 2024  
Partner: William I. Tucker, IV  
Principal Contact: Maria Gisting, Business Manager  
Email Address: [gistinma@dhsd7.net](mailto:gistinma@dhsd7.net)  
Phone Number: 313-312-8102



# Additional Service Capabilities

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Our education specialists provide tailored support to help your school fulfill its mission. We help you stay compliant and keep you up to speed on accounting and audit changes. We partner with you to gain efficiencies and improve financial operations, while managing tightening budgets.



## Audit & Assurance

With more than a decade of on-time education audit completions, Maner Costerisan is a proven partner for over 120 school districts across Michigan. Our experts are here to simplify the process and ensure your school receives a quality audit that's accurate and timely. This ensures fewer costly, time-consuming issues, so you can focus more resources on your school and students.

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## Financial Statement & Audit Preparation

Every school wants the same thing from an audit: no surprises. Our experienced team knows the latest regulations in and out, we have an eye for details that matter most, and keep an open line of communication every step of the way. More informed, proactive audit preparation means less stress for you.

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## Accounting & Outsourced Support

From strategic planning and cash flow projections to weekly accounting and payroll services, we build a team and a plan based on each school's unique needs. We fill in gaps to take the burden off internal resources. Whether your school's needs are short or long-term support, our experts can help.

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## KPIs & Reporting

Do more with your data with customized dashboards that highlight KPIs and uncover key opportunities. This information empowers administrators and board members to turn financial metrics into actionable insights - for more informed, more impactful decisions.

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## Wealth Management

While you're working long hours to support your clients and community, we help make sure your money is working for you. Our wealth management experts customize investments around where you are today and where you want to be tomorrow. With our sound, proven investment strategy, you can be confident your money is building toward your personal goals and the retirement of your dreams.

# Certificate of Liability Insurance



## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
01/06/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Professional Concepts Insurance Agency, Inc. 1127 South Old US Highway 23 Brighton MI 48114-9861		<b>CONTACT NAME:</b> Certs@PCIonline.com <b>PHONE (A/C, No, Ext):</b> (800) 969-4041 <b>E-MAIL ADDRESS:</b> Certs@PCIonline.com <b>FAX (A/C, No):</b> (800) 969-4081															
<b>INSURED</b> Maner, Costerisan & Ellis, P.C. 2425 E Grand River Ave Suite 1 Lansing MI 48912-3291		<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A: Travelers</td> <td></td> </tr> <tr> <td>INSURER B: Travelers Property &amp; Casualty Co of America</td> <td>25674</td> </tr> <tr> <td>INSURER C: The Standard Fire Insurance Co</td> <td>19070</td> </tr> <tr> <td>INSURER D: Hanover</td> <td></td> </tr> <tr> <td>INSURER E: Markel American Insurance Co</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </tbody> </table>		INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Travelers		INSURER B: Travelers Property & Casualty Co of America	25674	INSURER C: The Standard Fire Insurance Co	19070	INSURER D: Hanover		INSURER E: Markel American Insurance Co		INSURER F:	
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INSURER D: Hanover																	
INSURER E: Markel American Insurance Co																	
INSURER F:																	

**COVERAGES**      **CERTIFICATE NUMBER:** 25-26 All      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			BIP5X2140392442	01/01/2025	01/01/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			BIP5X2140392442	01/01/2025	01/01/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED. <input checked="" type="checkbox"/> RETENTION \$ 5,000			CUP5X2162862542	01/01/2025	01/01/2026	<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000 \$
C	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	UB5X2166232542	01/01/2025	01/01/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
D	Professional Liability			LHN J929682 00	01/01/2025	01/01/2026	Per Claim \$ 5,000,000 Ann Aggregate \$ 5,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Insurer E: Markel American Insurance Co; Professional Liability Policy #MPAX100043-01; Effective Date: 01/01/2025; Expiry Date: 01/01/2026; Per Claim: \$5,000,000; Ann Aggregate: \$5,000,000.

<b>CERTIFICATE HOLDER</b>  For Informational Purposes Only	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE  
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ACORD 25 (2016/03)

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# SECTION 1.0 – PROPOSER RESPONSES TO SCOPE OF WORK AND PRICING

## 1.1 Introduction and Scope

The Westwood Community School District (“Westwood”) is seeking proposals from qualified firms to provide professional financial and compliance auditing services.

This Scope of Work outlines the requirements and specifications for providing professional and compliance auditing services. The primary objectives of these services include:

- **Ensuring Financial Integrity:** Conduct thorough audits of the school district’s financial statements to confirm accuracy, transparency, and adherence to Generally Accepted Accounting Principles (GAAP).
- **Evaluating Compliance:** Assess whether the school district is in compliance with relevant federal, state, and local regulations, including grants management, procurement processes, and other statutory requirements.
- **Identifying Risks and Weaknesses:** Identify potential risks, inefficiencies, or internal control weaknesses that could impact the school district’s financial health or compliance status.
- **Supporting Stakeholder Confidence:** Provide stakeholders, including school boards, taxpayers, and funding agencies, with independent and objective assurance about the district's fiscal and operational practices.
- **Enhancing Accountability and Governance:** Ensure that resources are managed responsibly, and that financial reporting supports informed decision-making by district leadership.
- **Meeting Reporting Deadlines:** Ensure timely completion of audits and submission of required reports to meet regulatory deadlines and funding agency requirements.

### Proposer Responses

Proposers must respond to all elements outlined in this Request for Proposals (RFP), using the provided “Proposer Response” text boxes where provided (see example below). There is no minimum or limitation on the number of words used for responses.

**-EXAMPLE- Proposer Response:**

## 1.2 Minimum Mandatory Requirements

All proposals will be reviewed for compliance with the minimum mandatory requirements. Proposals deemed non-responsive will be eliminated from further consideration.

Interested and qualified proposers that can demonstrate their ability to successfully provide the services requested under this RFP are invited to submit proposal(s), provided they meet the following requirements:

1. Be licensed as a Certified Public Accountant (CPA) for public practice in Michigan.
2. Have at least seven (7) years of experience conducting financial and compliance audits for school



- districts, government entities, or similar organizations.
3. Demonstrate no conflicts of interest concerning work performed for Westwood.
  4. Meet the independence standards established by the Government Auditing Standards Board.
  5. Ensure staff assigned to the engagement meet continuing education requirements as mandated by the Government Auditing Standards Board.
  6. Have no record of substandard audit work. Provide the latest external quality control review report and demonstrate a history of quality audit work.

**Proposer Responses:**

1. Please provide a copy of license(s) as an attachment to your proposal.
2. Please provide information in Section 2.2, References.
3. Please see Section 1.4, 1. INDEPENDENCE
4. Please see Section 1.4, 1. INDEPENDENCE
5. Please see Section 1.4, 4. PARTNER, SUPERVISORY & STAFF: QUALIFICATIONS & EXPERIENCE
6. Provide the latest external quality control review report and demonstrate a history of quality audit work.

**1.3 Requirements and Specifications**

Westwood Community School District requests Financial Auditing Services beginning the fiscal year ending June 30, 2025.

**1.3.1 Audit Schedule**

The proposer is required to:

- a. Establish an annual audit schedule with Westwood by May 1.
- b. Conduct preliminary audit fieldwork before June 30.
- c. Begin final fieldwork on or around September 10 and complete by September 25.
- d. Deliver draft audit reports by October 15 to meet Michigan Department of Education deadlines.

**Proposer Response:**

Please confirm your understanding by checking Yes or No.

Yes       No

**1.3.2 Firm/Auditor Qualifications**

The proposer is required to:

- a. Maintain adequate staff to ensure technical expertise and supervision.
- b. Assign auditors experienced in K-12 public school district audits within Michigan.
- c. Demonstrate familiarity with school district policies, procedures, and financial reporting requirements.
- d. Provide evidence of expertise in related fields, such as federal and state tax consulting.

**Proposer Response:**

**1.3.3 Audit Deliverables**

The proposer is required to:

- a. Prepare annual financial reports in compliance with Generally Accepted Governmental Auditing Standards (GAGAS) and the Michigan School Accounting Manual.
- b. Complete a Single Audit Report in compliance with federal and state standards.
- c. Provide required audit disclosures/management letters and electronically file them with the Michigan Department of Education (MDE).
- d. Present findings to the Board of Education and attend review meetings.

**Proposer Response:**

**Please confirm your understanding by checking Yes or No.**

Yes                       No

**1.3.4 Westwood Responsibilities**

Westwood will:

- a. Provide reasonable workspace, resources, and staff support during the audit.
- b. Provide information, documentation, and explanations.

**1.3.5 District Information**

- a. For information regarding the district, its funds, revenue, expenditures and other relevant information, you can review the district’s Annual Financial Report and Federal Awards Report available online under the district transparency page.

**Proposer Response:**

**Please confirm your understanding by checking Yes or No.**

Yes                       No

**1.4 Proposal Format and Evaluation Criteria**

The purpose for the RFP is to demonstrate the proposer’s qualifications, competency and capacity to undertake an independent audit of Westwood in conformity with the requirements of this Request for Proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the Request for Proposals requirements.



The proposal should address all the points outlined in the Request for Proposals. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the Request for Proposals. While additional data may be presented, the following subjects, items numbers 1 through 5, must be included.

### 1. INDEPENDENCE

The firm should provide an affirmative statement that it is independent of Westwood as defined by generally accepted auditing standards/the U.S. General Accounting Office's Government Auditing Standards.

The firm also should provide an affirmative statement that it is independent of all of the component units of Westwood as defined by those same standards.

The firm should also list and describe the firm's (or proposed subcontractors') professional relationships involving Westwood or any of its component units for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give Westwood written notice of any professional relationships entered into during the period of this agreement.

### 2. LICENSE TO PRACTICE IN THE STATE OF MICHIGAN

An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in the State of Michigan.

### 3. FIRM QUALIFICATIONS & EXPERIENCE

Outline why Westwood should select your firm to provide the required services. Provide a profile of your firm, including history. The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

The firm is required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.



#### 4. PARTNER, SUPERVISORY & STAFF: QUALIFICATIONS & EXPERIENCE

The audit firm should clearly identify who shall be assigned to this project. Identify the role he/she will play and include a resume and a brief overview of his/her involvement (include experience with public schools).

The audit firm shall identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is registered or licensed to practice as a certified public accountant in Michigan. The audit firm also shall provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional governmental organizations relevant to the performance of this audit.

The audit firm shall provide detailed information regarding the number, qualifications, experience, and training of the specific staff members to be assigned to this engagement, including documentation of relevant continuing professional education. To ensure the district is served by highly qualified professionals, the firm must commit to assigning personnel with appropriate expertise and experience for the duration of the engagement. While the district understands that engagement partners, managers, other supervisory staff, and specialists may change due to circumstances such as promotions, office reassignments, or staff departures, the firm shall clearly outline its process for maintaining the quality of assigned personnel throughout the term of the agreement. This includes providing assurance that any replacement staff will possess qualifications and experience equivalent to or exceeding those of the original team members.

#### 5. SPECIFIC AUDIT APPROACH

Provide the firm's method of approach or work plan summary to meet the school's objectives.

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this Request for Proposals. In developing the work plan, reference should be made to such sources of information as Westwood budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement
- c. Sample size and the extent to which statistical sampling is to be used in the engagement
- d. Type and extent of analytical procedures to be used in the engagement
- e. Approach to be taken to gain and document an understanding of Westwood's internal control structure
- f. Approach to be taken in determining laws and regulations that will be subject to audit test work
- g. Approach to be taken in drawing audit samples for purposes of tests of compliance



h. Timeline of audit process

**Proposer Response:**

See Proposal

**1.6 Cost Proposal**

The cost proposal shall contain all pricing information in **Attachment A** relative to performing the audit engagement as described in this Request for Proposals. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

Westwood will not be responsible for expenses incurred in preparing and submitting the proposal. Such costs should not be included in the proposal.

The following shall be included in the cost proposal:

- A Total All-Inclusive Maximum Price for the 2025, 2026, and 2027 engagement.
- Rates for Additional Professional Services: If it should become necessary for the School District to request the auditor to render additional services to either supplement the services requested in this RFP or to perform additional work, then such additional work shall only be performed if set forth in an addendum to the contract. Any such work agreed to shall be performed at the same rates set forth in the schedule of fees in the audit firm’s proposal.

**Proposer Response:**

Please provide in Attachment A. Feel free to explain any additional services here.

**1.7 Statewide Cooperative Contract**

Westwood Community School District is working with the Michigan Association of Counties CoPro+ program on this solicitation. If your proposal meets the minimum qualifications, is responsive and responsible and offers competitive pricing you may be considered and approached to extend a term agreement and pricing to other public entities within the county, the region, and the state, in accordance with Michigan Compiled Laws 124.504. This process is called “piggybacking”; it offers tremendous value to public ordering entities regarding the cost and time to manage an end-to-end purchasing event. This process also offers exceptional value to selected vendors in terms of their company’s resources and time to respond to multiple solicitations from various public entities who have a similar need for their products or services.

All pricing submitted to Westwood Community School District and its participating entities must include a 2% administrative fee to be remitted to CoPro+ by the Contractor on a quarterly basis. Administrative fees will be paid against actual sales volume for each quarter. It is the contractor’s responsibility to keep all pricing up to date and on file with Westwood Community School District/CoPro+. All price changes must



be presented to Westwood Community School District /CoPro+ for acceptance, using the same format as was accepted in the original contract.

**Proposer Response:**

**Please confirm your understanding by checking Yes or No.**

<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
---	-----------------------------

**1.8 Purchase Orders**

Requests for quotes will be initiated by participating agencies as specific needs arise. Participating agencies will issue individual detailed specifications to the pre-qualified vendor pool along with specific response information required, deliverables, and any special terms and conditions. The vendors will respond directly to the requesting agency within the timeframe specified in the request for quote. The participating agency will evaluate the responses and determine the vendor that will be awarded a purchase order (PO). Resulting orders are to be shipped and billed directly to these institutions.

**Proposer Response:**

**Please confirm your understanding by checking Yes or No.**

<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
---	-----------------------------

**1.9 Delivery and Acceptance**

Proposer must address the following items and costs in their proposal and other items/costs that they are aware of that may not have been requested in this bid.

- All pricing must reflect net 30 payment terms.
- Ordering/customer service capabilities and procedures.

**1.9.1 Invoicing**

Invoice to include (a) Westwood Purchase Order (PO) number, (b) dates of services, (c) times, and (d) services provided. Invoices are to be submitted as an attachment via email to the Westwood Community School District’s Superintendent ([simmonss@wvschools.net](mailto:simmonss@wvschools.net)) and the Director of Finance and Operations ([jjiangj@wvschools.net](mailto:jjiangj@wvschools.net)).

**Proposer Response:**

Payment is due 30 days after invoice date, and if not paid within time frame, two 1.5% interest charge will be assessed per month on the outstanding balance.
---

**1.10 Management and Staff**

Proposer must address the following items in their proposal.

- Contract Administrator (first, last name of who will sign contract and email address)
- Background checks process, depending on the facility ordering the product/services a more restrictive background check may be required.

**Proposer Response:**



See Proposal

**1.11 Pricing Schedule**

Proposers will provide pricing information on the price sheet (**Attachment A**) that will be utilized when evaluating price competitiveness.

**1.11.1 Intentionally Deleted**

**1.11.2 Tax Excluded from Price**

(a) Sales Tax: Westwood and local units of government are exempt from sales tax for direct purchases. The Proposer's prices must not include sales tax.

(b) Federal Excise Tax: Westwood may be exempt from Federal Excise Tax, or the taxes may be reimbursable, if articles purchased under any resulting Contract are used for Westwood's exclusive use. Certificates showing exclusive use for the purposes of substantiating a tax-free, or tax-reimbursable sale will be sent upon request. If a sale is tax exempt or tax reimbursable under the Internal Revenue Code, the Proposer's prices must not include the Federal Excise Tax.

**Proposer Response:**

**Include any comments regarding pricing, discounts being offered, and information on other cooperative contracts held by respondent.**

See Proposal

**1.12 Price Assurance**

The awarded vendor agrees to provide pricing to Westwood and its participating entities that are the lowest pricing available, and the pricing must remain so throughout the duration of the contract. The awarded vendor agrees to promptly lower the cost of any product purchased through Westwood following a reduction in the manufacturer or publisher's direct cost. If respondent has existing cooperative contracts in place, Westwood requests equal or better than pricing to be submitted.

**All pricing submitted to Westwood must include a 2% administrative/remittance fee** to be remitted to CoPro+ by the awarded vendor. It is the awarded vendor's responsibility to keep all product listings up to date and on file with Westwood/CoPro+.

**Proposer Response:**

**Please confirm your understanding by checking Yes or No.**

Yes       No

**If "NO" was answered on any item in this RFP, please explain:**



### 1.13 Pricing Terms

Respondents will provide pricing information on the price sheet (**Attachment A**) that will be utilized when evaluating price competitiveness.

#### 1.13.1 Price Guarantee

Price Stability Guarantee - For the first twelve months of the Agreement, the vendor must guarantee to provide the services at the proposed rates. The vendor can propose price increases or decreases after the above stated time period.

#### 1.13.2 Bid Pricing

Bid pricing must reflect Net 30 payment terms.

#### **Proposer Response:**

**Please respond to both sections. If offering a net discount, please state so in this response box.**

Vendor agrees to prices stability guarantee. See section 1.9 for Net 30 terms

## SECTION 2.0 – PROPOSER INFORMATION AND ACCEPTANCE

1. The undersigned declares that the bid documents, including, without limitation, any RFP Addenda and Exhibits have been read.

The undersigned is authorized, offers, and agrees to furnish the articles and/or services specified in accordance with the Specifications, Terms & Conditions of the bid documents of this RFP.

2. The undersigned has reviewed the bid documents and fully understands the requirements in this bid and that each proposer who is awarded a contract must be, in fact, a prime contractor, not a subcontractor, and agrees that its bid, if accepted by Westwood, will be the basis for the Proposer to enter into a contract with Westwood in accordance with the intent of the bid documents.
3. The undersigned acknowledges receipt and acceptance of all addenda.
4. The undersigned agrees to the following terms, conditions, certifications, and requirements listed in Section 2.3:
  - Contractor's Employment Eligibility
  - Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion
  - Certification Regarding Nondiscrimination Under Federally and State Assisted Programs
  - Assurance Regarding Access to Records and Financial Statements
  - Iran Economic Sanctions Act
  - Certificate of Independent Price Determination
  - Clean Air and Water Certificate
  - Certifications/Disclosure Requirements Related to Lobbying
  - U.S. Department of Energy Assurance of Compliance Non-Discrimination in Federally Assisted Programs
5. The undersigned acknowledges that proposer will be in good standing in the State of Michigan, with all the necessary licenses, permits, certifications, approvals, and authorizations necessary to perform all obligations in connection with this RFP and associated bid documents.
6. It is the responsibility of each proposer to be familiar with all of the specifications, terms and conditions and, if applicable, the site conditions. By the submission of a bid, the proposer certifies that if awarded a contract they will make no claim against Westwood based upon ignorance of conditions or misunderstanding of the specifications.
7. Patent indemnity: Vendors who do business with the Westwood must hold Westwood, its officers, agents and employees, harmless from liability of a nature or kind, including cost and expenses, for infringement or use of any patent, copyright or other proprietary right, secret process, patented or unpatented invention, article or appliance furnished or used in connection with the contract or purchase order.
8. Insurance certificates are not required at the time of submission. However, if awarded, the Contractor agrees to meet the minimum insurance requirements posted in the terms and conditions. This documentation must be provided to Westwood, prior to award, and must include an insurance certificate and additional insured certificate, naming Westwood, which meets the minimum insurance requirements, as stated in the terms and conditions.



**2.1 Company Profile**

<b>Company Profile</b>	
Official Name of Proposer:	Maner Costerisan
Street Address:	2425 E Grand River Ave., Suite 1
City:	Lansing
State:	Michigan
Zip Code:	48912
Website:	manercpa.com
Primary Contact Name:	William I Tucker IV
Primary Contact Phone Number:	(517) 999-5808
Primary Contact Email Address:	btucker@manercpa.com
Dun & Bradstreet (D&B) Number (if applicable):	N/A
Has your company been debarred by the Federal and/or State Government? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>If yes, has it been lifted and if so, when?</i>	
Have you ever been in bankruptcy or in reorganization proceedings?	No
Brief history of your company, including the year it was established:	See Page 4 of Proposal
Signature:	<i>William I Tucker IV, CPA</i>
Name and Title of Signer:	William I Tucker IV, CPA, Principal
Date:	February 14, 2025



**2.2 References**

Provide a minimum of three (3) customer references with a minimum of seven (7) years of experience conducting financial and compliance audits for school districts, government entities, or similar organizations. Please include a detailed Description of Services you provided that would be relevant to the requirements of this RFP:

**REFERENCE 1**

Entity Name: Okemos Public Schools	
Contact Name: Elizabeth Lentz	Title: Executive Director of Finance
City: Okemos	State: Michigan
Phone Number: (517) 706-5000	Years Serviced: 20+
Description of Services: Financial and Single Audit	
Annual Volume: 250 Hours	

**REFERENCE 2**

Entity Name: East Lansing Public Schools	
Contact Name: Richard Pugh	Title: Director of Finance and Operations
City: East Lansing	State: Michigan
Phone Number: (517) 333-7420	Years Serviced: 30+
Description of Services: Financial and Single Audit	
Annual Volume: 273 Hours	

**REFERENCE 3**

Entity Name: Olivet Community Schools	
Contact Name: Amy McCann	Title: Director of Finance and Administrative Services
City: Olivet	State: Michigan
Phone Number: (269) 749-9129	Years Serviced: 20+
Description of Services: Financial and Single Audit	
Annual Volume: 226 Hours	



**2.3 Assurances and Certifications**

**CONTRACTOR’S EMPLOYMENT ELIGIBILITY**

By entering the contract, Contractor warrants compliance with ARS subsection 41-4401, ARS subsection 23-214, the Federal Immigration and Nationality Act (FINA), and all other federal immigration laws and regulations. The Contractor further warrants that it is in compliance with the various state statutes of the states it will operate this contract in.

Participating Government Entities including School Districts may request verification of compliance from any Contractor or subcontractor performing work under this Contract. These Entities reserve the right to confirm compliance in accordance with applicable laws. Should the Participating Entities suspect or find that the Contractor or any of its subcontractors are not in compliance, they may pursue any and all remedies allowed by law, including, but not limited to: suspension of work, termination of the Contract for default, and suspension and/or debarment of the Contractor. All costs necessary to verify compliance are the responsibility of the Contractor.

The vendor complies and maintains compliance with FINA, ARS 41-4401 and 23-214 which requires compliance with federal immigration laws by State employers, State contractors and State subcontractors in accordance with the E-Verify Employee Eligibility Verification Program.

Contractor must comply with governing board policy of the Westwood Participating entities in which work is being performed.

William I Tucker IV, CPA  
Printed Name of Respondent

*William I Tucker IV, CPA*  
Signature of Respondent

Maner Costerisan  
Company Name

February 14, 2025  
Date of Signature



**Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion**

The prospective contractor certifies, by submission of this proposal, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded for from participating in this transaction by any Federal department of agency. Where the prospective contractor is unable to certify to any of the statements in this certification, such prospective contractor must attach an explanation to this proposal.

**Certification Regarding Nondiscrimination Under Federally and State Assisted Programs**

The applicant hereby agrees that it will comply with all federal and Michigan laws and regulations prohibiting discrimination and, in accordance therewith, no person, on the basis of race, color, religion, national origin or ancestry, age, sex, marital status or handicap, shall be discriminated against, excluded from participation in, denied the benefits of, or otherwise be subjected to discrimination in any program or activity for which it is responsible or for which it receives financial assistance from the U.S. Department of Education or the MDE.

**Assurance Regarding Access to Records and Financial Statements**

The applicant hereby assures that it will provide the pass-through entity, i.e., the Westwood Community School District, and auditors with access to the records and financial statements as necessary for the pass-through entity to comply with 2 CFR, Part 200, Subpart F and Compliance Supplement for the U.S. Department of Education.

**Iran Economic Sanctions Act**

The prospective contractor certifies that its organization, by submission of this proposal, is not an Iran Linked Business. Please refer to the "Iran Economic Sanction Act" Public Act 517 for clarifications or questions. Westwood as a Michigan public entity is required to follow Public Act 517 of 2012.

Vendor Signature:	<i>William J. Tucker II, CPA</i>
Date:	February 14, 2025

Notary	
State of	<u>Michigan</u>
County of	<u>Clinton - Acting in Ingham County</u>
Sworn to and subscribed before me, a notary public in and for the above state and county, on this <u>14th</u> day of <u>February</u> , 20 <u>25</u> .	
Notary Public	<i>Ardenia K. Spence</i>
My commission expires:	<u>April 30, 2027</u>



**CERTIFICATE OF INDEPENDENT PRICE DETERMINATION**

- (A) By submission of this offer, the offeror certifies each party thereto certifies as to its own organization, that in connection with this procurement:
  - (1) The prices in this offer have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting completion, as to any matter relating to such prices with any other offeror or with any competitor;
  - (2) Unless otherwise required by law, the prices which have been quoted in this offer have not been knowingly disclosed by the offeror and will not knowingly be disclosed by the offeror prior to bid opening in the case of an advertised procurement or prior to award in the case of a negotiated procurement, directly or indirectly to any other offeror or to any competitor; and
  - (3) No attempt has been made or will be made by the offeror to induce any person or firm to submit or not to submit an offer for the purpose of restricting competition.
  
- (B) Each person signing this offer on behalf of the manufacturer or processor certifies that:
  - (1) He or she is the person in the offeror’s organization responsible within the organization for the decision as to the prices being offered herein and has not participated, and will not participate, in any action contrary to (A)(1) through (A)(3) above; or
  - (2) He or she is not the person in other offeror’s organization responsible within the organization for the decision as to the prices being offered herein, but that he or she has been authorized in writing to act as agent for the persons responsible for such decision in certifying that such persons have not participated and will not participate, in any action contrary to (A)(1) through (A)(3) above, and as their agent does hereby so certify; and he or she has not participated, and will not participate, in any action contrary to (A)(1) through (A)(3) above.

To the best of my knowledge, this manufacturer or processor, its affiliates, subsidiaries, officers, directors, and employees are not currently under investigation by any governmental agency and have not in the last three years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to bidding on any public contract, except as follows:

William I Tucker IV, CPA, Principal  
Company’s Authorized Representative / Position Title

*William I Tucker IV, CPA*  
Signature of Company Representation

Maner Costerisan  
Company Name

February 14, 2025  
Date of Signature



## **CERTIFICATIONS/DISCLOSURE REQUIREMENTS RELATED TO LOBBYING**

Section 319 of Public Law 101-121 (31 U.S.C.), signed into law on October 23, 1989, and imposes new prohibitions and requirements for disclosure and certification related to lobbying on recipients of Federal contracts, grants, cooperative agreements, and loans. Certain provisions of the law also apply to Federal commitments for loan guarantees and insurance; however, it provides exemptions for Indian tribes and tribal organizations.

Effective December 23, 1989, current and prospective recipients (and their subtier contractors and/or subgrantees) will be prohibited from using Federal funds, other than profits from a Federal contract, for lobbying Congress and any Federal agency in connection with the award of a particular contract, grant, cooperative agreement, or loan. In addition, for each award action in excess of \$100,000 (or \$150,000 for loans) on or after December 23, 1989, the law requires recipients and their subtier contractors and/or subgrantees to: (1) certify that they have neither used nor will use any appropriated funds for payment to lobbyists; (2) disclose the name, address, payment details, and purpose of any agreements with lobbyists whom recipients or their subtier contractors or subgrantees will pay with profits or non-appropriated funds on or after December 23, 1989; and (3) file quarterly updates about the use of lobbyists if material changes occur in their use. The law establishes civil penalties for noncompliance. If you are a current recipient of funding or have an application, proposal, or bid pending as of December 23, 1989, the law will have the following immediate consequences for you:

You are prohibited from using appropriated funds (other than profits from Federal contracts) on or after December 23, 1989, for lobbying Congress and any Federal agency in connection with a particular contract, grant, cooperative agreement or loan; You are required to execute the attached certification at the time of submission of an application or before any action in excess of \$100,000 is awarded; and You will be required to complete the lobbying disclosure form if the disclosure requirements apply to you.

Regulations implementing Section 319 of Public Law 101-121 have been published an Interim Final Rule by the Office of Management and Budget as Part III of the February 26, 1990, Federal Register (pages 6736-6746).



**CERTIFICATION REGARDING LOBBYING CONTRACTS, GRANTS, LOANS, AND COOPERATIVE AGREEMENTS**

**The undersigned certifies, to the best of his or her knowledge and belief, that:**

No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of a Federal contract, the making of any Federal grant, the making of a Federal loan, the entering into a cooperative agreement, and the extension, continuation, renewal, amendment, or modification of a Federal contract, grant, loan, or cooperative agreement;

If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions;

The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

William I Tucker IV, CPA, Principal  
Company's Authorized Representative / Position Title

*William I Tucker IV, CPA*  
Signature of Company Representation

Maner Costerisan  
Company Name

February 14, 2025  
Date of Signature

### Attachment A – Pricing Schedule

Service Category	Description	Estimated Hours	Hourly Rate	Total Cost
<b>Planning and Risk Assessment</b>	Initial planning, risk identification, and strategy development.	26	\$250	\$6,500
<b>Internal Control Testing</b>	Evaluation and testing of internal controls	18	200	3,600
<b>Fieldwork and Data Analysis</b>	On-site examination of financial records and interviews	40	225	9,000
<b>Compliance Testing</b>	Testing for compliance with applicable laws and regulations	25	275	6,875
<b>Audit Report Preparation</b>	Drafting and finalizing the audit report	20	325	6,500
<b>Presentation and Consultation</b>	Presentation of findings to the board and consultations	5	420	2,100
<b>Additional Services</b>	Any additional services requested outside the standard scope	-	-	-

**Total cost for 2025 = \$34,575**

**Total cost for 2026 = \$36,000**

**Total cost for 2027 = \$37,500**

**If there are cost increases for 2026 and/or 2027, please explain.**

Increase in service cost for annual hourly rate increase of team members.