ST. LANDRY PARISH SCHOOL BOARD
Milton Batiste, III
Superintendent

St. Landry Parish School Board
1013 East Creswell Lane
P.O. Box 310
Opelousas, LA 70571
Phone: 337-948-3657
www.slpsb.org

Request for Proposal for Auditing Services

Fiscal Years Ending June 30, 2026, June 30, 2027, and June 30, 2028

Notice is hereby given that the St. Landry Parish School Board ("School Board") invites written proposals from qualified Certified Public Accounting firms to perform the annual financial and compliance audit for the fiscal years ending June 30, 2026, June 30, 2027, and June 30, 2028.

I. Scope of Services

The audit shall be conducted in accordance with:

- **Generally Accepted Auditing Standards (GAAS)** as codified by the AICPA.
- **Government Auditing Standards (Yellow Book)** issued by the Comptroller General of the United States.
- **Title 2 U.S. Code of Federal Regulations Part 200** (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), including 2024 revisions.
- **Louisiana Governmental Audit Guide** requirements for School Board Performance Measures and Statewide Agreed-Upon Procedures (SAUPs) as mandated by **R.S. 24:513-514**.
- Preparation and submission of the **Annual Comprehensive Financial Report (ACFR)** to the Louisiana Legislative Auditor (LLA) via the web portal.
- Preparation of the **Annual Comprehensive Financial Report (ACFR)** for submission to the Federal Audit Clearinghouse.

II. Mandatory Qualifications

To be considered, the proposing firm must:

1. Be a licensed Certified Public Accounting firm in good standing with the **Louisiana State Board of CPAs**.
2. Be included on the **Louisiana Legislative Auditor's List of Approved CPAs**.
3. Have completed a Peer Review within the last three years with a rating of "Pass."

III. Submission Instructions

Proposals must be received on or before **2:00 p.m. on Tuesday, June 9, 2026**. Proposals received after this time will not be considered. Submit one (1) original and three (3) copies in a sealed envelope marked **"Audit Services RFP"** to:

St. Landry Parish School Board
Attn: Shaun Grantham, CPA, CFO
1013 Creswell Lane
Opelousas, LA 70570

To obtain the full RFP packet, evaluation criteria, and required submission forms, please contact the Finance Department at **337-948-3657** or visit the School Board's website at **www.slpsb.org**.

"An Equal Opportunity Employer"

IV. Right to Reject

The School Board reserves the right to reject any or all proposals, to waive any technicalities or informalities, and to accept the proposal deemed to be in the best interest of the School Board. Firms may be requested to make an oral presentation to the Finance Committee as part of the evaluation process.

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MILTON BATISTE, III
SUPERINTENDENT, ST. LANDRY PARISH SCHOOL BOARD

TO BE PUBLISHED IN THE EUNICE NEWS ON:
MAY 7, 2026
MAY 14, 2026
MAY 21, 2026

ATTACHMENT TO SCHOOL BOARD AND CHARTER SCHOOL AUDIT ENGAGEMENT AGREEMENTS: AGREED-UPON PROCEDURES ENGAGEMENT ON SCHEDULES OF PERFORMANCE AND STATISTICAL DATA REQUIRED BY LOUISIANA REVISED STATUTE 24:514 I.

Note: This agreed-upon procedures engagement is being performed in conjunction with the audit engagement of the (City or Parish School Board) for the fiscal year ended June 30, 20XX. The terms and conditions of the audit engagement agreement apply to the agreed-upon procedures engagement if not specifically addressed below.

Performance Measures You will agree to the procedures below, and will acknowledge that the procedures to be performed are appropriate for the intended purpose of this engagement, which is to perform specified procedures on the schedules of performance and statistical data accompanying the basic financial statements of the (City or Parish School Board or Charter School) for the fiscal year ended June 30, 20XX, in order to determine whether the specified schedules and data are free of obvious errors and omissions, in compliance with Louisiana Revised Statute 24:514 I. These procedures were also agreed to by the Louisiana Department of Education and the Louisiana Legislative Auditor; and the Department of Education and the Louisiana Legislative Auditor acknowledge that the procedures are appropriate for the intended purpose of the engagement.

Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgment that those procedures are appropriate for the intended purpose of the engagement, as described in this letter. The agreement and acknowledgment are contained within this letter. A refusal to provide such agreement and acknowledgment will result in our withdrawal from the engagement. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

Because the agreed-upon procedures listed below do not constitute an examination or review, we will not express an opinion or conclusion on the schedules of performance and statistical data. In addition, we have no obligation to perform any procedures relative to these schedules and data beyond those listed below.

We will issue a written report upon completion of our engagement that lists the procedures performed; our findings, and management's response to our findings. Our report will be addressed to the (City or Parish School Board or Charter School), the Louisiana Department of Education, and the Louisiana Legislative Auditor; and will be included and submitted with the audit report of the (City or Parish School Board or Charter School).

If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate, we will disclose the restrictions in our report.

Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

You understand that the report is intended solely for the information and use of the (City or Parish School Board or Charter School); the Louisiana Department of Education, and the Louisiana Legislative Auditor; and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, the report will be distributed by the Louisiana Legislative Auditor as a public document.

There may exist circumstances that, in our professional judgment, will require we not issue a report and withdraw from the engagement. Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement;

- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written

representations, or we conclude that the written representations provided are otherwise not reliable;

- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement;

- We determine that restrictions on the performance of the engagement are not appropriate.

If for any reason we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagement. Should such situation arise, we will notify you and the Legislative Auditor.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you and the Louisiana Legislative Auditor any known and suspected fraud and noncompliance with laws or regulations affecting the schedules of performance and statistical data that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict the results of the procedures performed regarding the performance and statistical data, we will communicate such matters to you and will disclose those matters in our report. Such disclosures, if any, may not necessarily include all matters that might have come to our attention had we performed additional procedures or an examination or review.

You agree to the procedures to be performed, and acknowledge that they are appropriate for the intended purpose of the engagement.

You are responsible for your schedules of performance and statistical data; internal controls and compliance with laws and regulations related to these schedules and data, and for selecting the criteria and procedures and determining such criteria and procedures are appropriate for your purposes.

In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the schedules of performance and statistical data, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the (School Board/Charter School) from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the schedules of performance and statistical data and for the internal controls and compliance with laws and regulations related to these schedules of performance and statistical data.

The procedures that will be performed are as follows:

General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)

1. We will select a sample of 25 transactions, review supporting documentation, and observe that the sampled expenditures/revenues are classified correctly and are reported in the proper amounts among the following amounts reported on the schedule:
    - Total General Fund Instructional Expenditures,
    - Total General Fund Equipment Expenditures,
    - Total Local Taxation Revenue,
    - Total Local Earnings on Investment in Real Property,
    - Total State Revenue in Lieu of Taxes,
    - Nonpublic Textbook Revenue, and
    - Nonpublic Transportation Revenue.

Class Size Characteristics (Schedule 2)

2. We will obtain a list of classes by school, school type, and class size as reported on the schedule. We will then trace a sample of 10 classes to the October 1st roll books for those classes and observe that the class was properly classified on the schedule.

Education Levels/Experience of Public School Staff (NO SCHEDULE)

3. We will obtain October 1st PEP data submitted to the Department of Education (or equivalent listing prepared by management), including full-time teachers, principals, and assistant principals by classification, as well as their level of education and experience, and obtain management's representation that the data/listing is complete. We will then select a sample of 25 individuals, trace to each individual's personnel file, and observe that each individual's education level and experience was property classified on the PEP data or equivalent listing prepared by management.

Public School Staff Data: Average Salaries (NO SCHEDULE)

4. We will obtain June 30th PEP data submitted to the Department of Education (or equivalent listing provided by management) of all classroom teachers, including base salary, extra compensation, and ROTC or rehired retiree status, as well as full-time equivalents, and obtain management's representation that the data/listing is complete. We will then select a sample of 25 individuals, trace to each individual's personnel file, and observe that each individual's salary, extra compensation, and full-time equivalents were properly included on the PEP data (or equivalent listing prepared by management).

EXHIBIT B: COST PROPOSAL FORM

St. Landry Parish School Board – Auditing Services FY 2026, FY 2027, & FY 2028

Instructions: The proposer shall provide a fixed-fee price for each service category listed below. Fees must be all-inclusive (including travel, clerical support, and overhead).

Audit Component	FY 25-26 (Fixed Fee)	FY 26-27 (Fixed Fee)	FY 27-28 (Fixed Fee)
Financial Statement Audit (GAAS/GAGAS)	$	$	$
Single Audit (Uniform Guidance - 2 CFR 200)	$	$	$
Statewide Agreed-Upon Procedures (SAUPs)	$	$	$
School Board Performance Measures (AUP)	$	$	$
ACFR Preparation & Submission	$	$	$
TOTAL ANNUAL FIXED FEE	**$**	**$**	**$**

Additional Services - Hourly Rates

In the event the School Board requires services outside the scope defined in the RFP (e.g., special investigations, bond issuance assistance), please provide the hourly rates for the following staff levels:

- **Engagement Partner:** $_____ / hour
- **Audit Manager:** $_____ / hour
- **Senior Auditor:** $_____ / hour
- **Staff Auditor:** $_____ / hour

Firm Certification

By signing below, the proposer certifies that the firm is currently on the **Louisiana Legislative Auditor's Approved List of CPAs** and that the fees quoted above will remain firm for the duration of the contract period.

Firm Name: _____

Authorized Signature: _____

Date: _____