LEXINGTON 4 DISTRICT FOUR LEAD · LEARN · SERVE · EXCEL	**Lexington School District Four**	Solicitation Number: Date Issued:	RFP-2026.02 1/22/2026
	REQUEST FOR PROPOSAL	Procurement Contact: E-Mail Address:	Shelley Allen sallen@lexington4.net

DESCRIPTION: AUDIT SERVICES

The Term "Offer" Means Your "Bid" or "Proposal". ***Your offer must be submitted in a sealed package.*** *Solicitation Number & Opening Date must appear on package exterior. See "Submitting Your Offer" provision.*

SUBMIT YOUR SEALED OFFER TO THE FOLLOWING ADDRESS BELOW:

PHYSICAL/MAILING ADDRESS:
Lexington School District Four
607 E 5th Street, Swansea, SC 29160
Emailed Responses/Offers will NOT be accepted.

# of Copies to be Submitted	Five (5) bound copies
Pre-Bid/Proposal Conference, if applicable	N/A
Last Date for Submission of Questions	2/6/2026 at 11:30 am
Offer Due	2/23/2026 at 11:30 am
Anticipated Intent to Award Date (subject to change)	

The timing & sequence of events resulting from this IFB/RFP may vary and will ultimately be determined by Lexington School District Four. The award, notice of this solicitation, any amendments, and any related notices will be posted at the following web address: *https://www.lex4.org/page/purchasing*

NAME OF OFFEROR *(Vendor Name):*(full legal name of business submitting offer)	NAME & TITLE OF PERSON AUTHORIZING OFFER: (Person must be authorized to submit binding offer to contract on behalf of Offeror.)

INSTRUCTIONS REGARDING OFFEROR'S NAME: Any award issued will be issued to, and the contract will be formed with, the entity identified as the Offeror. The entity named as the offeror must be a single and distinct legal entity. Do not use the name of a branch office or a division of a larger entity if the branch or division is not a separate legal entity, i.e., a separate corporation, partnership, sole proprietorship, etc.

STATE OF INCORPORATION (If you are a corporation, identify the state of incorporation.)			TAXPAYER IDENTIFICATION NO.	
HOME OFFICE ADDRESS (Address for offeror's home office / principal place of business)			NOTICE ADDRESS (Address to which all procurement and contract related notices should be sent.) (See "Notice" clause)	
			Area Code:	Number: / Extension: / Other:
			E-Mail Address:	

PAYMENT ADDRESS (Address to which payments will be sent.) (See "Payment" clause)	ORDER ADDRESS (Address to which purchase orders will be sent) (See "Purchase Orders and "Contract Documents" clauses)
☐ Payment Address same as Home Office Address ☐ Payment Address same as Notice Address **(check only one)**	☐ Order Address same as Home Office Address ☐ Order Address same as Notice Address **(check only one)**

ACKNOWLEDGMENT OF AMENDMENTS

Offerors acknowledges receipt of amendments by indicating amendment number and its date of issue. (See "Amendments to Solicitation" Provision)

Amendment No.	Amendment Issue Date	Amendment No.	Amendment Issue Date	Amendment No.	Amendment Issue Date	Amendment No.	Amendment Issue Date

I certify that this offer is made without prior understanding, agreement, or connections with any corporation, firm or person submitting an offer for the same services, materials, supplies, or equipment, and is in all respects fair and without collusion or fraud.

I hereby agree to all terms and conditions outlined in this document, confirm that my offer will remain valid for 90 days, and certify that I have the authority to sign on behalf of the offeror.

Authorized Signature:_____

Name (typed or printed):_____

Title:_____

Email:_____

OFFEROR MUST SUBMIT A COMPLETED & SIGNED COPY OF THIS FORM (PAGE 1 & 2) WITH OFFER PACKAGE.

LEXINGTON SCHOOL DISTRICT FOUR ("the District")
REQUEST FOR PROPOSAL
Auditing Services

1. INTRODUCTION

1.1 Summary

The purpose of this solicitation (Request for Proposal "RFP") is to receive competitive proposals to provide Auditing Services consistent with the terms and conditions below. In accordance with the District's Procurement Code, the Board has exempted Certified Public Accountants from the District's purchasing procedures. Therefore, this solicitation and resulting award are not subject to protest.

These services are for the financial audit of the district's annual financial report for the fiscal years ending 2026, 2027 and 2028. All proposals must be submitted in a sealed package marked **Lexington Four Audit Services**.

1.2 Contact Information

Procurement Contact:
Shelley Allen
Chief Financial Officer
Email: sallen@lexington4.net

1.3 Timeline

Date Issued:	January 22, 2026
Question Submission Deadline:	February 6, 2026, 11:30am
Submit Offer By:	February 23, 2026, 11:30am

1.4 District Profile

1. The following information is related to the 2024-2025 financial statements (as reported in the fund financial statements for FY 24-25):

Fund	Expenditures
General Fund	$ 41,072,139
Special Revenue - Special Projects	7,587,289
Special Revenue - EIA	1,537,180
Debt Service	5,139,738
Capital Projects	2,630,671
Proprietary	3,131,739
	$ 61,098,756

Background

The School District is one of five school districts in Lexington County (the "County"), which is located in the center of the State, in the southeastern portion of the County. The District encompasses a land area of approximately 109 square miles and includes within its boundaries the Towns of Gaston and Swansea. The

School District is bounded on the north by Brookland-Cayce School District No. 2, on the east by Calhoun County School District, on the south by Orangeburg County School District, and on the west by Aiken County School District and School District No. 1 of Lexington County. The School District is located approximately 20 miles from the City of Columbia, the State capital, and is part of the Columbia Metropolitan Statistical Area, comprising Richland, Lexington, Calhoun, Fairfield, Kershaw and Saluda Counties.

The School District operates one early childhood center (grades Pre-K through Kindergarten), one primary school (grades 1-2), one elementary school (grades 3-4), one intermediate school (grades 5-6), one middle school (grades 7-8), one freshman academy (grade 9), and one high school (grades 10-12).

Financial Information

The District has four major governmental funds consisting of the General Fund, Special Revenue Fund (this is divided between Special Revenue-Special Projects and Special Revenue-Education Improvement Act), Capital Projects Fund, and Debt Service Fund. The Food Service Fund is treated as a proprietary fund type. (Pupil Activity funds are centralized and accounted for as Special Revenue-Special Projects.)

Political Information

The Lexington County School District Four Board of Trustees is a seven-member body elected by the public.

2. INSTRUCTIONS TO OFFERORS

2.1 Addendum(s) to Solicitation

The solicitation may be amended at any time prior to opening. Addenda notifications will be posted to the district website. All actual and prospective offerors should monitor the district website, as failure of any offeror to receive any such addenda or interpretation shall not relieve such offeror from any obligation under their offer as submitted. Acknowledgement of Amendments should be completed on page 2 of the required submission cover page.

2.2 Award Notification

Notice regarding any award, cancellation of award, or extension of award will be posted to the district website and electronically distributed to all offerors who submitted.

2.3 Drug-Free Work Place Certification

By submitting an Offer, Offeror certifies that, if awarded a contract, Contractor will comply with all applicable provisions of The Drug-Free Workplace Act, Title 44, Chapter 107 of the South Carolina Code of Laws, as amended.

2.4 Elaboration and Clarification

If you do not ask questions or clarify any assumptions, the District will assume that you agree with and understand the requirements in the solicitation. If, after examination of the various terms and conditions and requirements of this document, the Offeror believes there are any terms and conditions or requirements which remain unclear or which restrict competition, the Offeror must request, in writing, that the District clarify the terms(s) and condition(s) and requirement(s) specified by the Respondent. The Offeror must provide applicable Section(s), Subsection(s), Paragraph(s), and page number(s) that identify the conditions or requirements questioned, in

writing, on or before **February 6, 2026 by 11:30 am**. All requests for interpretation of the bid documents shall be submitted in writing to Justin Newton, the Chief Operations Officer at justinnewton@lexington4.net. Email is the required method for submitting questions with "Questions: RFP 2026.02-Auditing Services" as the subject of the email. All questions and answers will be posted anonymously on the District's procurement website as an addendum at the close of the Q&A period.

The District may ask any or all respondents to elaborate or clarify specific points or portions of their response. Clarification may take the form of written responses to questions or meetings to discuss the solicitation and/or the participant's response.

No questions may be directed to or contacts made with members of the School Board, Superintendent, or any District staff not identified in this solicitation as points of contacts during the period of time that this solicitation is made public until the final selection is made. Violation of this prohibition will be subject to disqualification of the Respondent from further consideration.

2.5 Experience and Reference Check

The District reserves the right to consider historic information and facts, whether gained from the Respondent's bid/proposal, question and answer conferences, references, or any other source, in the review of a response. Offeror acknowledges: (1) that the District will contact various persons who are familiar with the offeror's prior work and related matters, whether such persons are voluntarily disclosed to the District in this bid/proposal or not; (2) that truthful and complete information is necessary for the District to make an adequate review of bid/proposal; and (3) that offeror will not take any action against any person who responds truthfully and in good faith to a bonafide inquiry by the District for purposes of reviewing the offers received by the District under this solicitation.

2.6 Maximum Contract Period

Any resulting contract from this solicitation will begin on the date specified in the Statement of Award or Intent to Award. The contract period shall be for the fiscal years ending June 30, 2026, June 30, 2027 and June 30, 2028. The district may exercise the option to renew for two (2) additional years.

2.7 Offer Submission

Lexington School District Four will accept sealed bids/proposals. All bid/proposals shall be received no later than **February 23, 2026 at 11:30 am**. **Late bid/proposals will not be considered for evaluation**.

All bid/proposals must be submitted in ink or typewritten. Bids/Proposals may be withdrawn without penalty prior to the date and time of the opening. All offers shall be valid for a period of no less than ninety (90) days after the date of opening.

2.8 Pre-Bid/Proposal Conference

No pre-bid/proposal conference is scheduled at this time.

2.9 Proposal as Offer to Contract

By submitting your bid/proposal, you are offering to enter into a contract with Lexington School District Four. Without further action by either party, a binding contract shall result upon final award of this solicitation. Any award issued will be issued to, and the contract will be formed with, the entity identified as the Offeror in the submitted solicitation. Joint Bids/Proposals are not allowed – an offer may be submitted by only one legal entity. A Purchase Order shall be issued to the identified offeror by the District and shall give Offeror the right to proceed with fulfilling this contract.

2.10 Bid/Proposal Acceptance Period

Bids/Proposals may be withdrawn through offer closing date. After withdrawing a previously submitted bid/proposal, the responding firm may submit another bid/proposal at any time up to the deadline for submissions. In order to withdraw your offer after the minimum period specified in this solicitation, you must notify the Chief Financial Officer in writing.

2.11 Pricing

All prices and notifications submitted may not be altered or amended after the specified time for opening bids/proposals.

2.12 Procurement Process

This solicitation is a **Request for Proposal (RFP)**. In the event the District elects to negotiate a contract with the successful Respondent, any contract shall contain, at a minimum, the terms and conditions (or substantially the same terms and conditions) as hereinafter stated. The District reserves the right, in its sole discretion, to reject all submissions, reissue a subsequent RFP, terminate, restructure or amend this procurement process at any time. The final selection and contract negotiation rests solely with the District. All proposals will be publicly opened and only the name of offerors disclosed at the noted date and time. Contents of competing proposals shall not be disclosed during the process of opening or negotiation.

2.13 Proprietary Information

Offeror must visibly mark with the word "CONFIDENTIAL" every page of the offer, or portion thereof, that Offeror contends contains information that is exempt from public disclosure because it is either (a) a trade secret as defined in Section 30-4-40(a)(1), or (b) privileged and confidential, as that phrase is used in Section 11-35-410.

2.14 Right to Protest

Any actual or prospective bidder, offeror or contractor who is aggrieved in connection with the solicitation or award of a contract may protest. The protest shall be submitted in writing to the superintendent, setting forth the grounds and facts applicable thereto for the protest, and the relief requested, within 15 days of the date of the solicitation is posted in accordance with this policy, or within 10 days of when the notification of the award is posted in accordance with this policy. The filing of a protest shall not stay solicitation or award of a contract unless fraudulent. A matter that could have been raised as a protest of the solicitation may not be raised as a protest of an award or intended award of a contract. A protest must set forth both the grounds of the protest and the relief requested with enough particularity to give notice of the issues to be decided.

All protests must be submitted in writing to the Superintendent, Dr. Justin Nutter, 607 E 5th Street, Swansea, SC 29160 or emailed to jnutter@lexington4.net. The protest must be filed in accordance to section 6-201 of the District's Procurement Code. The rights and remedies granted for protests are not available for contracts with an actual or potential value of less than $50,000.

2.15 Respondent's Ability

Respondents must, upon request of the District, furnish satisfactory evidence of their ability to furnish products or services in accordance with the terms and conditions of these specifications. Officials of the District may make such investigations as deemed necessary to determine the ability of the Respondent to perform such work. The

District reserves the right to make the final determination as to the Respondent's ability to provide the products or services requested herein and to reject any Respondent if evidence fails to indicate that the Respondent is qualified to carry out the requirements of the solicitation document.

2.16 Solicitation Condition

Each Respondent shall fully acquaint himself with conditions relating to the scope and restrictions attending the execution of the work under the conditions of this solicitation. It is expected that this will sometimes require on-site observation. The failure or omission of a Respondent to acquaint himself with existing conditions shall in no way relieve the Respondent of any obligation with respect to this solicitation or to the contract.

3. SUBMISSION INFORMATION FOR OFFERORS

3.1 Late Bid/Proposals

Proposals, amendments, or a withdrawal request received after the time advertised for the solicitation opening/closing will be not be accepted.

3.2 District Closure

If an emergency or unanticipated event interrupts normal District processes so that offers cannot be received at the District office designated for receipt of bids by the exact time specified in the solicitation, the time specified for receipt of offers will be deemed to be extended to the same time of day specified in the solicitation on the first work day on which normal government processes resume. In lieu of an automatic extension, an Amendment may be issued to reschedule bid opening. If District offices are closed at the time a pre-bid or pre-proposal conference is scheduled, an Amendment will be issued to reschedule the conference.

3.3 Qualification of Offeror

To be eligible for award of a contract, a prospective offeror must be responsible. In evaluating an offeror's responsibility, the District's standards of responsibility and information from any other source may be considered. An Offeror must, upon request of the District, furnish satisfactory evidence of its ability to meet all contractual requirements. Unreasonable failure to supply information promptly in connection with a responsibility inquiry may be grounds for determining that the Offeror is not eligible to receive an award.

3.4 Prices Offered

Prices offered must be based upon payment in the thirty (30) days after delivery and acceptance. Discount for payment in less than thirty (30) days will not be considered in making award. Payment in connection with any discount offered will be computed from the time of acceptance.

3.5 Resulting Contract

Every resulting contract is subject to all terms of the District Procurement Code, including limitations as to duration, rights of the District to terminate and means of dispute resolution. No resulting contract is renewable except to the extent provided in the solicitation. No terms take precedence over the solicitation and District Procurement Code.

3.6 Subcontracting

The Offeror shall not subcontract or sublet any portion of the work without the written consent of the Chief Financial Officer. If the Offeror intends to request the use of subcontractors for any portion of the work and that portion exceeds 10% of the price, your offer must identify that subcontractor and the portion of work which they are to perform. Identify potential subcontractors by providing the business name, address, phone, taxpayer identification number, and point of contact. In determining your responsibility, the District may evaluate your proposed subcontractors.

3.7 Taxes

All taxes, other than South Carolina sales tax, on any item that the District may be required to pay must be shown separately and not included in the offer prices.

4. TERMS AND CONDITIONS

4.1 Applicable Laws

All applicable laws, regulations, ordinances, etc. shall be deemed to be part of these specifications, and the specifications shall be read and enforced as though they were included.

4.2 Assignment

No contract may be assigned, sublet, or transferred without the written consent of the school district.

4.3 Background Checks

The vendor and all representatives of the vendor who will be onsite during the contract period, must have an acceptable background check to enter school property. At a minimum, the Offeror shall obtain a complete South Carolina statewide criminal background investigation and a National Sex Offender Registry check for all individuals and employees performing work or services for Offeror or any other entities such as subcontractors, sub-sub-contractors, and consultants who will perform work or a service on this project. Any individual that is registered as a sex offender will not be permitted on school property. All costs associated with these criminal background checks are the responsibility of the offeror. The District reserves the right to request a copy of SLED checks on any representatives of the Vendor who will be on District property. The District reserves the right to deny access to any employee, contractor or person caused to be present on District property by the vendor/contractor. Removal of employees on this basis shall not disrupt the project schedule or cost.

4.4 Compliance

Upon award of a contract under this solicitation, the person, partnership, association, or corporation to whom the award is made must comply with the laws of South Carolina which require such person or entity to be authorized and/or licensed to do business in the State of South Carolina. Notwithstanding the fact that applicable statutes may exempt or exclude the successful Offeror from requirements that the Offeror is authorized and/or licensed to do business in this state, by submission of this signed offer, the Offeror agrees to subject itself to the jurisdiction and process of the courts of South Carolina as to all matters, and disputes arising or to arise under the contract and the performance thereof, including any questions as to the liability for taxes, licenses, or fees levied by the State. The contract shall be construed in accordance with the laws of the State of South Carolina. The District may seek attorney's fees and Offeror agrees to pay such fees as awarded by the Court or other body. No attorney's fees may be sought by, nor will be paid to, the Offeror.

4.5 Default

In case of default of the Offeror, the District reserves the right to purchase any or all items or services in default in the open market, charging the Offeror with any excessive cost. Should such charge be assessed, no subsequent bids of the defaulting Offeror will be considered until the assessed charge has been satisfied.

4.6 District Rights

The District reserves the right to reject offers that contain prices for items or services that are inconsistent or unrealistic when compared to other prices in the same or other offers if such action would be in the best interest of the district. Ambiguous offers which are uncertain as to terms, delivery, quantity, or compliance with specifications may be rejected or disregarded. The right is reserved to reject any offer in which the delivery time indicated is considered sufficient to delay the operation for which the project/service is intended.

The District reserves the right to waive any instruction, condition, or minor specification when considered to be in the best interest of the school district.

4.7 Examination of Records

The District has the right to audit the books and records of the vendors that pertain to this purchase order, both independent of, and pursuant to, the District Procurement Code. Such books and records shall be maintained for five (5) years from the date of final payment under the purchase order. The District may conduct, or have conducted, performance audits of the vendor. The District may conduct, or have conducted, audits of specific requirements of this bid as determined necessary by the District.

Pertaining to all audits, vendor shall make available to the District access to its computer files containing the history of purchase order performance and all other documents related to the audit. Additionally, any software used by the vendor shall be made available for auditing purposes at no cost to the District.

4.8 Federal/State Requirements

The successful Offeror will comply with all Federal and State requirements concerning fair employment and employment of the disabled, and concerning the treatment of all employees, without regard or discrimination by reason of race, color, religion, sex, national origin or disability.

4.9 Site Access

In the event that the vendor needs to access school facilities, notification must be given to the CFO and when visiting each site, they must notify the main office of their presence and wear proper identification.

4.10 Force Majeure

Neither the District nor the Contractor shall be liable for any excess costs if failure to perform the contract arises out of causes beyond the control and without the fault or negligence of either party. Such causes may include, but not restricted to acts of God or of the public enemy, acts of government in either its sovereign or contractual capacity, fires, floods, epidemics, quarantine, restrictions, strikes, freight embargos, and unusually severe weather conditions; but in every case, the failure to perform is caused beyond the control of both the District and the Contractor, and without the fault or negligence of either of them.

4.11 Indemnification

The successful Offeror shall indemnify and hold harmless the District and all its agents and employees, from all suits or claims of any character brought by reason of infringing on any patent, trademark, or copyright. Any term

or condition is void to the extent it requires the District to indemnify, defend, or pay attorney's fees to anyone for any reason.

4.12 Insurance and Safety Requirements

Contractor shall procure and maintain until all of its obligations under the Contract have been fully discharged, comprehensive insurance against claims for injury to persons or damage to property which may arise from or in connection with the work performed and material delivered by Contractor or subcontractors. Contractor must have workers compensation insurance unless except by South Carolina. The insurance requirements are minimum requirements and in no way limit the indemnity covenants contained in the Solicitation. The contractor shall provide evidence of the ability to insure Lexington School District Four against general, automobile, and workers' compensation liabilities. Contractors must meet the minimum insurance limits outlined below.

The contractor shall provide proof of insurance naming the District as an additional insured for the project.

General Liability	$1,000,000 per occurrence $3,000,000 aggregate
Automobile Liability	$1,000,000 Combined Single Limit (C.S.L.)
Workers' Compensation	Per statutory limits
Excess Liability Umbrella	$1,000,000 C.S.L.

4.13 Non-Appropriation

Any contract entered into by the District resulting from this Request shall be subject to cancellation without damages or further obligation when funds are not appropriated or otherwise made available to support continuation of performance in a subsequent fiscal period or appropriated period.

4.14 Payment for Goods and Services

Payment for goods and services received by the District shall be processed in accordance with the District Policy. A purchase order will be issued and must be referenced on all invoices presented for payment. Payment shall be Net 30. The District Accounts Payable staff processes checks weekly, but not less than, twice a month. All invoices must be received at least one week prior to the check processing date.

4.15 Payment & Interest

Unless otherwise provided in this Solicitation, the District shall pay the Contractor, after the submission of proper invoices or vouchers, the prices stipulated in this contract for services rendered and accepted, less any deductions provided in this contract. Unless otherwise specified herein, including the purchase order, payment shall not be made on partial deliveries accepted by the District. Unless otherwise provided herein, including the purchase order, payment will be made by check mailed to the payment address provided. The District shall not be liable for the payment of interest on any debt or claim arising out of or related to this contract for any reason.

4.16 Purchase Orders

OFFEROR SHALL NOT PERFORM ANY WORK PRIOR TO THE RECEIPT OF A PURCHASE ORDER FROM THE DISTRICT. Purchase orders may be used to elect any options available under this contract, but are subject to all terms and conditions of this contract. No other particular form is required.

4.17 Security

The Contractor shall be responsible for safeguarding against loss, theft, or damage of all District property, materials, equipment, and accessories that might be exposed to the contractor's personnel. Guns, knives, or other dangerous weapons shall not be allowed on campus. Smoking, alcohol and drugs are prohibited on the campus.

4.18 Suspension and Debarment

By submitting a proposal, the applicant certifies, to the best of its knowledge and belief that the applicant and/or any of its principals, sub grantees, or subcontractors are not presently debarred, suspended, proposed for debarment, or declared ineligible for the award of contracts by any state or federal agency; have not, within a three-year period preceding this application, been convicted of or had a civil judgment rendered against them for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) contract or subcontract; violation of federal or state antitrust statutes relating to the submission of offers; or commission of embezzlement, theft, forgery, bribery, falsification, or destruction of records, making false statements, tax evasion, or receiving stolen property; and are not presently indicted for, or otherwise criminally or civilly charged by a governmental entity with, commission of any of the offenses enumerated above. Applicant has not, within a three –year period preceding this application, had one or more contracts terminated for default by any public (federal, state, or local) entity

4.19 Termination

Subject to the conditions below, the District, providing a (30) thirty-day advance written notice is given to the vendor, may terminate the contract for any reason.

- FOR CONVENIENCE: In the event that this contract is terminated or canceled upon request and for the convenience of the District without the required thirty (30) days advance written notice, then the District may negotiate reasonable termination costs, if applicable.
- FOR CAUSE: Termination by the District for cause, default or negligence on the part of the vendor shall be excluded from the foregoing conditions; termination costs, if any, shall not apply. The thirty (30) days advance notice requirement is waived.
- DEFAULT: In case of default by the vendor, the District reserves the right to purchase any or all items in default in the open market, charging the vendor with any additional costs. The defaulting vendor shall not be considered a responsible proposer until the assessed charge has been satisfied.

4.20 Term of Contract – Effective Date / Initial Contract Period

The effective date of this contract is the first day of the Maximum Contract Period. The initial term of this agreement is as stated in the Maximum Contract Period clause. This contract expires no later than the last date stated in the Maximum Contract Period. Prices submitted in response to this solicitation shall remain firm during the initial term of the contract.

4.21 Term of Contract - Option to Renew

At the end of the 3 initial term, the District reserves the right to extend the contract for a period not to exceed up to two **(2)** additional one-year periods upon satisfactory agreement of the District and the Offeror. If no extension is agreed upon, this contract expires no later than the last date indicated in the Maximum Contract Period clause.

4.22 Term of Contract - Termination by Contractor

Contractor may terminate this contract at the end of the initial term, or at the end of any renewal term, by providing the Superintendent written notice of its election to terminate under this clause at least (90) days prior to the expiration date of the then current term.

4.23 Unauthorized Personnel

Contractor's personnel shall not allow any unauthorized persons in school buildings (children, friends, or anyone else not authorized by School District or contractor).

4.24 Hours of Work

It is intended that the Contractor shall accomplish the majority of work related to the **Audit Services** during normal business hours. All routine work shall be scheduled in a manner that minimizes disruption during school hours.

4.25 Quality of Work

All work must be of high quality and performed in accordance with industry standards, applicable state and federal laws, international building codes, and the specific plans, directives, and instructions provided by authorized representatives of Lexington School District Four.

4.26 Number of Workers

When applicable, the hourly rates specified in the contract shall represent the rate charged per hour, not per person. Only one individual shall be assigned to a task unless prior approval is granted.

4.27 Contractor's Personnel

The Contractor shall employ only trained personnel who are directly supervised and employed by the Contractor, unless prior approval for subcontracting is obtained. Any personnel assigned to perform or oversee work under this contract must hold appropriate credentials and qualifications relevant to the **Audit Services** including valid licenses or certifications where applicable.

4.28 Permits And Licenses

The Contractor shall be responsible to obtain any necessary permits for work directed under this contract. Payments for such will be made on the basis of billed cost to the Contractor. This pay provision relates to permits that are exclusive, and a "one-time use" type permit for work performed under this contract.

4.29 Inspection

Lexington School District Four reserves the right to inspect any and all work in progress or completed. Any omission or failure on the part of the district representative to disapprove or reject inferior or defective work or materials shall not be construed to be an acceptance of such work or material. If any defective work or material is found during inspection, the contractor shall remove or repair, at his/her own expense, such defective work or material rejected and shall rebuild and/or replace same without extra charge.

4.30 Warranty Of Materials And Workmanship

All materials and equipment provided under the contract shall be listed and labeled for the purpose intended. All work provided under this contract shall have, as a minimum, a one (1) year warranty from the date of final acceptance thereof against any latent defects, design, materials, workmanship and installation.

4.31 Working Time

Charges incurred by the Contractor for the time spent in transit (portal-to-portal) from the Contractor's place of business to the job site and back are not part of this Contract and will not be paid by the district. Computation of the number of hours worked shall include only those hours spent at the job site and travel time between district facilities. Hours worked excludes meal times.

4.32 Payment

The Contractor may bill the district monthly or quarterly. This will be established following the agreement to accept the contract. The invoice should include the total labor hours being billed, the billing date range, an itemized list of billable materials, and flex hour billing.

4.33 Rejection Of Proposals

The District reserves the right to reject any and all proposals. Contractor will be selected based on what is in the best interest of the district and in accordance with the district's procurement policy. Any proposal, which fails to meet the submission requirements may be found non-responsive without further evaluation unless the district determines that the non-compliance is insubstantial and can be corrected. This will be determined according to the district's procurement policy procedures.

4.34 Cancellation Of Contract

Lexington District Four reserves the right to cancel and terminate the contract in the event that the services provided by the Contractor prove to be unsatisfactory. Notification will be given of deficiencies and time allowed for improvement. The district will give a two weeks notification of termination of the contract. The contractor must give the district a 90-day notice to terminate the contract.

4.35 Basis For Award Of Contract

Award of this contract shall be made to the responsible offeror whose proposal is determined to be most advantageous to the school district, taking into consideration the evaluation factors set forth in the request for proposal. The basis of the award will not be solely determined by price; rather, the district will consider multiple evaluation factors as outlined in the request for proposal. Notification of award will be given to the selected eligible offeror within ten (10) days—excluding Saturdays, Sundays, and legal holidays—following the opening of the proposals.

The district reserves the right to reject any and all proposals if it is deemed to be in the district's best interest. At the District's discretion, the winning vendor may be designated as the District's Audit Services **provider** for a period of one year, with the option to renew for up to four (4) additional years. The District reserves the right to solicit proposals or quotes from other vendors at any time during the contract period.

Contractors must submit proposal for all locations and include the full scope of work for the location(s) proposed.

4.36 Responsiveness/Improper Offers

(a) Bid as Specified. Offers for supplies or services other than those specified will not be considered unless authorized by the Solicitation.

(b) Responsiveness. Any Offer which fails to conform to the material requirements of the Solicitation may be rejected as nonresponsive. Offers which impose conditions that modify material requirements of the Solicitation may be rejected. If a fixed price is required, an Offer will be rejected if the total possible cost to the District cannot be determined. Offerors will not be given an opportunity to correct any material

nonconformity. Any deficiency resulting from a minor informality may be cured or waived at the sole discretion of the District.

(c) Price Reasonableness: Any offer may be rejected if the District determines in writing that it is unreasonable as to price.

(d) Unbalanced Bidding. The District may reject an Offer as nonresponsive if the prices bid are materially unbalanced between line items or sub-line items. A bid is materially unbalanced when it is based on prices significantly less than cost for some work and prices which are significantly overstated in relation to cost for other work, and if there is a reasonable doubt that the bid will result in the lowest overall cost to the District even though it may be the low evaluated bid, or if it is so unbalanced as to be tantamount to allowing an advance payment.

4.37 Certificate of Independent Price Determination

GIVING FALSE, MISLEADING, OR INCOMPLETE INFORMATION ON THIS CERTIFICATION MAY RENDER YOU SUBJECT TO PROSECUTION UNDER SECTION 16-9-10 OF THE SOUTH CAROLINA CODE OF LAWS AND OTHER APPLICABLE LAWS.

(a) By submitting an offer, the Offeror certifies that-

(1) The prices in this offer have been arrived at independently, without, for the purpose of restricting competition, any consultation, communication, or agreement with any other Offeror or competitor relating to-

(i) Those prices;

(ii) The intention to submit an offer; or

(iii) The methods or factors used to calculate the prices offered.

(2) The prices in this offer have not been and will not be knowingly disclosed by the Offeror, directly or indirectly, to any other Offeror or competitor before bid opening (in the case of a sealed bid solicitation) or contract award (in the case of a negotiated solicitation) unless otherwise required by law; and

(3) No attempt has been made or will be made by the Offeror to induce any other concern to submit or not to submit an offer for the purpose of restricting competition.

(b) Each signature on the offer is considered to be a certification by the signatory that the signatory-

(1) Is the person in the Offeror's organization responsible for determining the prices being offered in this bid or proposal, and that the signatory has not participated and will not participate in any action contrary to paragraphs (a)(1) through (a)(3) of this certification; or

(2) (i) Has been authorized, in writing, to act as agent for the Offeror's principals in certifying that those principals have not participated, and will not participate in any action contrary to paragraphs (a)(1) through (a)(3) of this certification;

(ii) As an authorized agent, does certify that the principals referenced in subdivision (b)(2)(i) of this certification have not participated, and will not participate, in any action contrary to paragraphs (a)(1) through (a)(3) of this certification; and

(iii) As an agent, has not personally participated, and will not participate, in any action contrary to paragraphs (a)(1) through (a)(3) of this certification.

4.38 Civil Rights Provisions

The contractor providing services under this solicitation must comply with the provisions of the Civil Rights Act of 1964, as amended. The contractor must comply with applicable federal, state, and local laws and regulations pertaining to wages, hours, and conditions of employment. In connection with contractor's performance of work under this contract, contractor agrees not to discriminate against any employee(s) or applicant(s) for employment because of race, color, national origin,

sex, age, or disability. In accordance with Federal law and U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex. age or disability. To file a complaint, write USDA, Director, Office of Adjudication, 1400 Independence Avenue, SW, Washington, DC 20250-9410 or call toll free at (866) 632-9992. Individuals who are hearing impaired or have speech disabilities may contact USDA through the Federal Relay Service at 800-877-8339; of 800-845-6136 (Spanish). USDA is an equal opportunity provider and employer.

4.39 Ethics Act

Ethics Certificate: By submitting an offer, the Offeror certifies that the Offeror has and will comply with, and has not, and will not, induce a person to violate Title 8, Chapter 13 of the South Carolina Code of Laws, as amended (ethics act). The following statutes require special attention: Section 8-13-700, regarding use of official position for financial gain; Section 8-13-705, regarding gifts to influence action of public official; Section 8-13-720, regarding offering money for advice or assistance of public official; Sections 8-13-755 and 8-13-760, regarding restrictions on employment by former public official; Section 8-13-775, prohibiting public official with economic interests from acting on contracts; Section 8-13-790, regarding recovery of kickbacks; Section 8-13-1150, regarding statements to be filed by consultants; and Section 8-13-1342, regarding restrictions on contributions by contractor to candidate who participated in awarding of contract. The state may rescind any contract and recover all amounts expended as a result of any action taken in violation of this provision. If contractor participates, directly or indirectly, in the evaluation or award of public contracts, including without limitation, change orders or task orders regarding a public contract, contractor shall, if required by law to file such a statement, provide the statement required by Section 8-13-1150 to the procurement officer at the same time the law requires the statement to be filed.

4.40 Disclosure of Conflicts of Interest or Unfair Competitive Advantage

You warrant and represent that your offer identifies and explains any unfair competitive advantage you may have in competing for the proposed contract and any actual or potential conflicts of interest that may arise from your participation in this competition or your receipt of an award. The two underlying principles are (a) preventing the existence of conflicting roles that might bias a contractor's judgment, and (b) preventing an unfair competitive advantage. If you have an unfair competitive advantage or a conflict of interest, the District may withhold award. Before withholding award on these grounds, an Offeror will be notified of the concerns and provided a reasonable opportunity to respond. Efforts to avoid or mitigate such concerns, including restrictions on future activities, may be considered.

4.41 Contract Documents & Order of Precedence

(a) Any contract resulting from this solicitation shall consist of the following documents:

(1) a Record of Negotiations, if any, executed by you and the Superintendent,
(2) the solicitation, as amended,
(3) modifications, if any, to your offer, if accepted by the Superintendent,
(4) your offer,
(5) any statement reflecting the District's final acceptance (a/k/a "award"), and
(6) purchase orders.

These documents shall be read to be consistent and complementary. Any conflict among these documents shall be resolved by giving priority to these documents in the order listed above.

(b) The terms and conditions of documents (1) through (5) above shall apply notwithstanding any additional or different terms and conditions in either (i) a purchase order or other instrument submitted by the District or (ii) any invoice or other document submitted by Contractor. Except as otherwise allowed herein, the terms and conditions of all such documents shall be void and of no effect.

(c) No contract, license, or other agreement containing contractual terms and conditions will be signed by the District. Any document signed or otherwise agreed to by persons other than the Procurement Officer shall be void and of no effect.

4.42 Choice of Law

The Agreement, any dispute, claim, or controversy relating to the Agreement, and all the rights and obligations of the parties shall, in all respects, be interpreted, construed, enforced and governed by and under the laws of the State of South Carolina, except its choice of law rules. As used in this paragraph, the term "Agreement" means any transaction or agreement arising out of, relating to, or contemplated by the solicitation.

5. SCOPE OF WORK

5.1 Introduction

Lexington School District Four ("District") is seeking a certified public accounting firm to provide independent financial audit services for the fiscal year 2025-26, 2026-27 and 2027-28, with renewal options for 2028-29 and 2029-30.

5.2 Scope of Services

The financial audit will consist of an examination of and an expression of an opinion of the general-purpose financial statements of Lexington County School District Four after the conclusion of each fiscal year. In addition, the auditing firm shall respond to questions and provide accounting guidance to District Administration.

The audit must be performed in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States, audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Audits of States, Local Governments, and Non-Profit Organizations, and the Single Audit Act of 1984, of which specific details are contained in the Audit Guide published by the State Department of Education.

If the examination requires that a management letter be issued, a conference will be arranged with appropriate school district representatives to discuss the proposed management letter, and an opportunity will be granted for a response to be made. This conference may be scheduled as a preliminary exit conference. Seven copies of the management letter shall be provided to the District. Prior to the exit conference, comments and/or recommended changes shall be communicated in writing to the Chief Financial Officer.

The audit firm will draft all requested financial statements, footnotes and schedules as outlined in the Financial Section of the Annual Financial Report for June 30, 2025. Specifically, all Government-wide financial statements and all Pension related disclosure will be provided by the selected audit firm. At least five working days will be provided for district officials to review the draft and complete the additional schedules. After district officials have completed the draft copies of the report and made appropriate responses, the audit firm should provide final opinion letters and the exit conference completed. The District will provide one hard copy and a pdf version of the final report to the audit firm.

The financial audit work should be completed by the third week of October each year, with a draft of the financial statements prepared by November 1st. An oral presentation will be made to the Lexington School District Four

Board of Trustees during their regularly scheduled meeting in December. The audit firm will give a report of the audit in open session.

6. DELIVERABLES

6.1 Report Contents and Requirements

The Annual Financial Report will be composed of two primary sections – the Financial Section and the Single Audit Section and each will be compiled to fully meet the reporting requirements of GFOA and ASBO.

The financial section of the report will consist of the Independent Auditor's Report, Basic Financial Statements (including footnotes) with appropriate detail/combining schedules as prescribed by the South Carolina Department of Education, Office of Finance. Also, a Schedule of Expenditures of Federal Awards, as called for in Uniform Guidance, must be included. The Schedule of Expenditures of Federal Awards must list by federal funding source each grant's sub fund code, federal grantor/pass through grantor program title, federal CFDA number, pass through grantor's number, and expenditures.

The report of the examination of the basic financial statements must state the scope of the examination and that the financial audit was performed in accordance with generally accepted auditing standards. Also, the report must include an opinion as to whether the statements conform to generally accepted accounting principles.

The single audit section will contain the appropriate independent auditor's reports in accordance with Government Auditing Standards and as required by Uniform Guidance.

If a management letter is necessary, the letter should include a statement of the audit's findings and recommendations which affect the financial statements, internal control, accounting, accounting system, legality of actions, instances of noncompliance with laws and/or regulations, and other material matters.

The Basic Financial Statements and Notes to the Financial Statements from the district's last annual financial report give an overview of the district's financial position as of June 30, 2025. A complete copy of the FY 2024-25 report is available for review on the District's website at https://www.lex4.org/page/finance under Audit Reports.

6.2 Working Papers

Working papers will be retained by the successful firm for five years after the completion of each audit. The working papers must be made available for examination without charge to the District and any other government agencies designated by the district.

7. PROPOSAL CONTENTS

The District requires one original and four copies of the proposal response be submitted to the Finance Office no later than the date and time specified in the DEADLINE FOR SUBMISSION OF PROPOSALS section of this solicitation. Any proposals received after the scheduled deadline will be disqualified immediately in accordance with the District's policy.

All proposals should be complete, bound, and must convey all of the information requested by the District. If significant errors are found in a firm's proposal, or if a firm's proposal fails to conform to the requirements of this solicitation, the District may elect to reject the proposal.

All proposals must be completed for the entire solicitation. However, the District reserves the right to accept any portion(s) of a firm's proposal if such acceptance is deemed to be in the best interest of the district.

To simplify the review process and to facilitate the comparison of proposals, all proposals should be organized using the following format:

7.1 Title Page

The Title Page should contain the name and address of the firm, responsible administrative officer, phone number and specific data for the firm's liaison or contact person.

7.2 Table of Contents

The Table of Contents should identify the content material by section and page number.

7.3 Letter of Transmittal

The Letter of Transmittal must be submitted with your proposal response stating the firm's understanding of the work to be done, all-inclusive fee for the work to be done, name(s) of person(s) who will represent the firm, to include a signature of the person who has been authorized to bind the offer and date of signature.

7.4 Firm Representation

The Firm Representation should state the names of the person(s) who will be authorized to make representations for the firm, their titles, addresses, telephone numbers, assignments, qualifications, professional background, and experience.

7.5 Firm History

Provide a brief history of the firm, including date established and work experience, as outlined below:

a. Profile of the Firm's history should describe the firm making the offer, date established, locations of offices to include addresses and the one from which the work will be done.
b. State whether the firm is local, regional, national, or international.
c. Provide an affirming statement that the firm is properly licensed and does not discriminate in the employment of persons on the basis of race, color, creed, national origin, sex, age or physical handicap.
d. List school districts previously audited.

7.6 Firm Principals and Key Staff

Provide a list of principals and key staff, including professional background information. Identify and describe the principal and key staff, including the professional background and work experience for each, and the range of activities performed by the firm such as auditing, accounting tax services, or management services.

7.7 Method of Operation and Approach

Provide a statement relative to the method of operation and approach to the examination, which should include the following:

a. Submit a work plan and time estimates for each significant segment of the work to be completed.
b. Qualifications of the staff assigned to each segment.
c. Identify the individual designated as the auditor responsible for supervising this project for each term of the contract. The auditor's name and credentials are to be included in this information.
d. Where applicable, identify individual supporting staff members by name and title. Describe the availability of staff to provide assistance throughout the year.
e. Any other information describing your method of operation and any additional information.

7.8 Proposed Costs/Pricing

Provide a breakdown of the anticipated total hours and hourly rate which will be required to complete the audit and the resulting ALL-INCLUSIVE FEE, including out-of-pocket costs. Also, this section should guarantee the district that if circumstances are encountered which would warrant extended services, the district will be notified and no extended services will be performed until authorized in writing by the district. See attached Pricing Schedule.

7.9 References

Provide a list of at least three clients, preferably school districts, for which recent audits (prior three years) have been completed that are similar to the financial audit described in this solicitation. References shall include the name, contact person, telephone number, email address, physical address, and type of audit performed.

7.10 Additional Data

Provide any additional information considered essential to the proposal which has not been specifically requested.

PRICING SCHEDULE FOR FINANCIAL AUDIT

Any offer that is unclear as to the total annual cost to the district shall be rejected. For evaluation purposes, costs must be all-inclusive and provided in the following format:

OFFER		**COST NOT TO EXCEED**
1st year:	**2025-2026**	**$**_____
2nd year:	**2026-2027**	**$**_____
3rd year:	**2027-2028**	**$**_____
	TOTAL for (3) years	**$**_____

OTHER FEE

Hourly rate charged for additional work that may be identified over and above what would be normally required.
$_____/HR

8. EVALUATION CRITERIA

The District intends to award a contract resulting from this solicitation to the highest ranked responsive offeror, whose offer is determined to be the most advantageous to the District. However, the right is respectfully reserved to reject any and all offers and to request additional information from the Offeror. The District shall be the sole judge of whether an offer meets the requirements of this solicitation.

During the review process, the District shall have the right to request from offerors any other information or evidence it deems necessary for evaluation of their offer and relevant to any one or more of the aforementioned evaluation factors. The failure of any offeror to promptly provide such requested information shall be sufficient grounds for determining the offeror to be non-responsive and for rejection of the offer. During the review process, the District reserves the right to request a presentation from each prospective offeror before a final decision is made.

Once offer requirements are confirmed, responsive offers will be evaluated using the following criteria:

1. Availability of staff to provide assistance throughout the school year
2. Experience in auditing school districts in South Carolina
3. Cost of providing audit services
4. Comprehensiveness of audit work plan
5. Qualifications and Adequacy of staff and firm resources
6. References
7. Approved by the State Auditor's Office and included on the South Carolina Department of Educations approved audit firm list