



**Warren County Board of Education
Administrative Offices
2548 Morrison Street
McMinnville, Tennessee 37110**

**John R. (Bobby) Cox, Ed. S.
Director of Schools**

**Telephone: (931) 668-4022
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NOTICE TO BIDDERS

Sealed bids, subject to the conditions contained herein, will be accepted by the Warren County Financial Management Committee at the Warren County Administrative Building, Office of the Finance Department, 201 Locust Street, Suite 2, McMinnville, Tennessee, 37110, up to but no later than 10:00 A.M. Central Time on Monday, May 2, 2016, and then publicly opened and read for the audit of books for the Warren County School System.

For bid specifications or more information regarding bids, please contact Warren County Schools Compliance Manager Wanda Wilson at (931) 668-4022 ext 290, or Warren County Finance Director Linda G. Hillis at (931) 473-2381 ext. 1001. Copies of this bid are on file and may be obtained at the Warren County School's Administrative Offices or by accessing the websites at www.warrenschoools.com or www.warrencountyttn.gov and clicking the link for current bids.

Employees of the selected contractor must have a sexual predator background check performed prior to entering any Warren County school grounds as per Tennessee Code Annotated Section 49-5-413.

The Warren County Financial Management Committee reserves the right to accept or reject any or all bids, to accept or reject any item thereon, to waive any irregularities in the bid or bidding and/or to abandon or postpone this project without any obligation to bidders. The Warren County Financial Management Committee will act as sole judge of the merit and qualifications of vendors and materials offered and accept whatever bid deemed to be in the best interest of Warren County. No bidder may withdraw their bid for a period of sixty (60) days after date set for opening of bids. The Financial Management Committee reserves the right to increase or decrease quantities.

In case of tie bids, Warren County, Tennessee reserves the right to negotiate with bidders.

By submission of this bid, the vendor agrees to all terms and condition stated therein.

No bids may be sent via e-mail or fax.

Bids will be awarded accordingly as prescribed by law, which states "lowest and best." A Supreme Court ruling states that the discerning of best lies solely on those requesting the bid and not the bidder. No bidder may withdraw their bid for a period of sixty (60) days after date set of opening of the bids.

PUBLIC NOTICE
TITLE VI OF THE 1964 CIVIL RIGHTS ACT

“No person in the United States shall, on the ground of race, color or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.”

Bids must be received by Monday, May 2, 2016, at 10:00 A.M. Central Time to be considered.

Please return sealed bids to: Warren County Financial Management Committee
C/O Warren County Finance Department
Warren County Administrative Office Building
201 Locust Street, Suite 2
McMinnville, Tennessee 37110

Pursuant to T.C.A. § 50-9-114, Warren County, Tennessee has adopted a Drug & Alcohol Testing Program and is required to include this information in our bid specifications. Warren County, Tennessee requires Alcohol and Controlled Substances testing for Safety-Sensitive Positions as required by the Federal Omnibus Transportation Employee Act of 1991 and related United States Department of Transportation rules and regulations set forth in 49 CFR Federal Regulations Parts 40 and 382. BIDDERS MUST SUBMIT AN AFFIDAVIT THAT THE BIDDER OPERATES A DRUG AND ALCOHOL TESTING PROGRAM WITH REQUIREMENTS AT LEAST AS STRINGENT AS THAT OF THE PROGRAM OPERATED BY WARREN COUNTY, TENNESSEE.

**Warren County Board of Education
Audit of Books Bid**

SPECIFICATION SHEET

The audit of all books must be completed by August 25, 2017. Food service audit shall include during the year (on a sample basis) meal counts, cash collections and internal controls per USDA.

Procedures for Independent Public Accountant Auditing
Individualized Activity Funds at Warren County Schools

1. Audit the activity funds of each individual school in accordance with government auditing standards and test of accounting records and other auditing procedures deemed necessary.
2. The audit will test the operations and records of the Warren County Schools Activity Funds with the material terms and conditions as set forth in the *Tennessee Internal School Uniform Accounting Policy Manual*.
3. All financial reports will be tested for accuracy and accounting standards as approved by governmental regulations.
4. Determine whether expenditures were allowable or unallowable by an appropriate local, state, or federal agencies.
5. Audit the activity funds of individual schools for the purpose of forming an opinion thereon.
6. Prepare a statement of these activity funds.
7. Closely examine the combined balance sheet and the balance sheets for schools maintaining both general and restricted funds of all activity funds for the fiscal year.
8. Audit the combined statement and revenues, expenditures and changes in fund balances in all schools and provide combined statements of revenues, expenditures and changes in fund balance in both the general fund and individual schools.
9. Prepare financial notes to improve accounting procedures at individual schools and for the system.
10. The audit will meet the generally accepted government auditing standard and such test of accounting records.
11. All other audit procedures as considered necessary in circumstances will become part of the audit.
12. A complete written report will be furnished to all schools and the Warren County Board of Education. Seventeen (17) copies of the audit report must be delivered to the Warren County Board of Education by Friday, August 25, 2017.
13. Audits must be conducted at the 11 individual school sites and 1 food service audit at the Central Office, with appointments set up by the auditor.

14. Any audit findings must be discussed with the bookkeeper, explained in detail in the audit report, so schools' mistakes can be verified.

**Procedures to be followed by Independent Public Accountants
for Centralized Cafeteria Systems in Tennessee Counties**

The following procedures are to be performed only at the schools which the auditor selects for his/her physical observations in number one below. During the course of the examination by the independent public accountant, it may become evident that the scope of the examination needs to be expanded to include all individual schools in the system. If such need arises, the audit firm should contact the Department of Audit, Division of County Audit, as soon as possible.

1. Physically observe (on a sample basis of schools) meal counts, cash collections and internal controls during the year under audit. At the same time, the internal control questionnaire is filled out preparing a short summary of daily operations as stated by the cafeteria manager. Compare later to your audit findings.
2. Determine what procedures have been established to ensure actual counts of meals served are made and that supplemental sales (a la carte) are not included as reimbursable meals. Verify that the procedures established are in effect, particularly where meals are transported from one school to another. (Estimates of quantities served are not acceptable and should not be so disclosed).
3. If a ticket system is used, review and evaluate procedures to control used tickets, ticket sales and ticket inventories. Tickets should be pre-numbered and accounted for.
4. If the individual school maintains a bank account for cafeteria funds, perform standard bank account reconciliation procedures and confirm balances as of June 30.
5. On a sample basis, food and extend TSFS-4A reports (daily collections reports). Prepare a schedule showing months added and errors noted.
6. On a sample basis, trace classroom teacher reports to amounts reported on TSFS-4A reports by cafeteria manager. Include on your schedule any differences noted.
7. Determine frequency of bank deposits and compare to cash collections on a monthly basis. Note any differences on your schedule. If deposits are made directly to an outside bank account, such as the County Trustee's, it will be necessary to trace to those records.
8. For the whole year, prepare a schedule of receipts by source from TSFS-4A reports and prepare a schedule of remittances to the central office.
9. Review TSFS-4A reports as to the manner of recording numbers of children served lunches (daily, weekly, etc.).
10. A sample check of the approval applications to assure that there are a sufficient number on hand to support the reported free and reduced price meals served. Note: Applications

may contain the name of more than one child.

11. Review a representative number of applications to ensure that: (a) sufficient information is furnished on which to make an eligibility determination; and that (b) applications are adequately reviewed and approved.
12. Review the system's procedures used to verify free and reduced price applications as required by the USDA. Determine that the system maintains the records required to document their verification procedures:
 - A. Summary of verification efforts
 - B. Total number of applications on file October 31; and
 - C. Percentage or number of applications verified.
13. If a bank account is maintained, determine that all checks are made payable to the central office. Make note of any exceptions.
14. For the whole fiscal year, prepare a schedule of the number of lunches sold to children and adults as reported on TSFS-4A reports and reconcile potential cash collections from such sales to receipts as determined from procedure # 8.
15. Discuss with the School Superintendent and State Auditors any unusual variances detected as a result of procedure 14.
16. Test compliance with the USDA minimum meal pattern requirement for food components.

NOTICE OF NON-DISCRIMINATION

The Warren County School System does not discriminate on the basis of race, sex, color, religion, national origin, age, handicap, or veteran status in provision of educational opportunities or employment opportunities and benefits. The Warren County School System does not discriminate in its educational programs and activities, pursuant to requirements of Section 504 of the Rehabilitation Act of 1973, Public Law 93-112, and the Americans with Disabilities Act of 1990, Public Law 101-336, Title VI and Title IX of the Civil Rights Act of 1964, Public Chapter 502, respectively. This policy extends to both employment and enrollment in the school system.

**WARREN COUNTY BOARD OF EDUCATION BID FORM
BOOK AUDIT**

Firm Name: _____

Address: _____

City/State: _____

Telephone: _____

Authorized Signature: _____

E-mail: _____

Total Bid: _____

Comments: