

**OAKLAND**



**ACADEMY**

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**OAKLAND ACADEMY  
Request for Proposal  
Audit Services  
For the Years Ending June 30, 2026, 2027 and 2028**

**March 3, 2026**

6325 Oakland Dr. Portage, Michigan 49024 P: 269-324-8951 [oaklandacademy.org](http://oaklandacademy.org)

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## **GENERAL CONDITIONS**

Oakland Academy is soliciting proposals from qualified firms of Certified Public Accountants to audit its financial statements for the fiscal years ending June 30, 2026, 2027, and 2028. The selected audit firm will be expected to work collaboratively and cooperatively with the School's Educational Service Provider in planning and completing the audit, including coordinating information requests, timelines, and required documentation to ensure an efficient and thorough audit process. The School reserves the right to extend the minimum three-year contract annually based on satisfactory performance of audit services.

The audit is to include an examination of the following major funds (if applicable): General, Food Service and Bond Fund; non-major funds: School Service, Food Service, Student Activities, Special Education Center Program, Debt Service, Capital Project, and all Federal programs required to be audited by the State of Michigan.

The examination must be performed in accordance with generally accepted auditing standards. The financial report must be prepared in accordance with GASB Statement No. 34 and the Michigan School Accounting Manual.

Although cost will be an important factor in awarding the contract, the school is not obligated by any statute or regulation to award the purchase of audit services solely on the basis of cost. Accordingly, the school reserves the right to evaluate all proposals objectively and subjectively and to accept or reject any or all proposals or portion thereof. Additionally, the school reserves the right to negotiate changes in services with the firm determined to have submitted the proposal that is in the best interest of the school.

### **TIME TABLE:**

1. Release of RFP on or about March 3, 2026.
2. Proposals due at 3:00pm (EST) on Wednesday, April 8, 2026.
3. Board of Director action by April 16, 2026.
4. Notification to all firms as soon as possible after April 16, 2026.
5. Preliminary audit work to be conducted during June or July each year.
6. Audit to be conducted during August or September each year.
7. Financial Statements completed for distribution in October following each fiscal year end.
8. Presentation of Financial Statements to the Board of Directors during October of each year.

### **FIRM/AUDITOR QUALIFICATIONS**

- The firm must maintain a sufficient number of professional staff in order to provide adequate technical expertise and depth.
- The firm, and specifically the engagement partner assigned to the School, must demonstrate substantial experience auditing K–12 public schools within the State of Michigan. Strong preference will be given to firms with direct experience auditing public school academies (charter schools).
- The auditor is expected to be familiar with the types of policies and procedures Michigan schools follow.

- The auditor will provide a profile of the professional responsible for the overall management of the audit. The auditor must be fully informed regarding generally accepted accounting principles and auditing procedures.
- The firm shall identify the audit manager, field supervisors and other staff who will work on the audit, including staff from other than the local office.
- Assurance must be given that during the course of the life of the three-year contract there will be some continuity in the assignment of audit staff. It is to the mutual interest of the school and the audit firm that there not be any dramatic changes in audit staff every year.
- The firm's professional staff must be trained specifically in auditing and accounting for Michigan schools.
- The firm must be actively involved in school financial organizations on a county and state level.
- All assistants must be properly trained and supervised and the work must be adequately planned.
- The firm must have an excellent reputation for service in public school auditing.

In addition, we request that the auditor offer possible alternative solutions to improve fiscal management of the Oakland Academy and that the auditor advise the accounting office in writing of any changes in accounting procedures to assist with the ongoing compliance with the latest recommendations.

The auditor shall furnish the school with 6 printed copies and a PDF electronic file of the Comprehensive Annual Financial Report and 6 copies and a PDF electronic file of the Single Audit Report (if a Single Audit is required).

### **SCHOOL INFORMATION**

Oakland Academy utilizes accounting software by Wayne RESA SMART for general ledger, accounts payable, cash receipts, and journal entries. The academy payroll is processed through the management company utilizing Paycor and then journaled into the school accounting system.

Attached is a summary of the most recent Board approved budgets. If you wish to review the records of Oakland Academy you may contact Brandy Pavlik at 810-278-7780.

### **PROPOSAL**

Please segregate in your proposal the amount estimated to be charged to federally funded programs. In addition, please provide the names and contact persons of at least 4 public schools that you have audited in recent years.

The information contained herein is believed to be accurate, but is not to be considered in any way as a warranty. All questions and correspondence should be directed to Brandy Pavlik at the address noted below, by email [pavlikb@fromthesummit.com](mailto:pavlikb@fromthesummit.com) or by telephone at 810-278-7780.

Completed proposals must be received by 3:00pm (Eastern Standard Time) on Wednesday, April 8, 2026 to:

Brandy Pavlik, CFO  
Summit Management Consulting  
Oakland Academy  
4864 Lapeer Rd  
Kimball, MI 48074

After the technical qualities have been evaluated, cost and other considerations will be evaluated. Once all factors have been evaluated, the audit firm that is most qualified and reasonable in cost will be selected for recommendation to the Board of Directors.

**Oakland Academy**  
**Resolution for Adoption by the Board of Directors**  
**January 15, 2026**

**RESOLVED**, that this resolution shall be the general appropriations of Oakland Academy for the 2025-2026 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by Oakland Academy.

**BE IT FURTHER RESOLVED**, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the *general fund* of the school for fiscal year 2025-2026 is as follows:

<b>Revenues</b>	
Local	\$ 212
State	1,597,696
Federal	104,201
Other Local Revenue	3,487,585
Incoming Transfers	-
<b>Total Revenues</b>	<b>\$ 5,189,694</b>
Fund balance, July 1, 2025, audited	387,090
<b>Total available to appropriate</b>	<b>\$ 5,576,784</b>

**BE IT FURTHER RESOLVED**, that \$ **5,420,692** of the total available to appropriate in the *general fund* is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures</b>	
Basic Programs	\$ 577,857
Added Needs	201,238
Pupil Services	58,826
Instructional Staff	7,761
General Administration	293,757
School Administration	240,776
Business Services	13,900
Operation & Maintenance	314,817
Transportation	250
Central	106,778
Athletics	-
Community Services	250
Debt Service	168,786
Facilities Construction and Improvements	3,435,695
Other Financing Uses	-
<b>Total Expenditures</b>	<b>\$ 5,420,692</b>
Fund balance projection, June 30, 2026	156,092
<b>Total Appropriated</b>	<b>\$ 5,576,784</b>

**Oakland Academy**  
**Resolution for Adoption by the Board of Directors**  
**January 15, 2026**

**BE IT FURTHER RESOLVED**, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the *food service fund* of the school for fiscal year 2025-2026 is as follows:

<b>Revenues</b>	
Local	\$ -
State	50,933
Federal	<u>61,436</u>
<b>Total Revenues</b>	<b>\$ 112,370</b>
Fund balance, July 1, 2025, audited	<u>46,625</u>
<b>Total available to appropriate</b>	<b>\$ 158,995</b>

**BE IT FURTHER RESOLVED**, that \$ **143,441** of the total available to appropriate in the *food service fund* is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures</b>	
Pupil Support	\$ 9,855
General Administration	13,484
Food Service	<u>120,102</u>
<b>Total Expenditures</b>	<b>\$ 143,441</b>
Fund balance projection, June 30, 2026	<u>15,553</u>
<b>Total Appropriated</b>	<b>\$ 158,995</b>

**Oakland Academy**  
**Resolution for Adoption by the Board of Directors**  
**January 15, 2026**

**BE IT FURTHER RESOLVED**, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the *student & school activity fund* of the school for fiscal year 2025-2026 is as follows:

<b>Revenues</b>	
<b>Local</b>	<b>\$      15,000</b>
Fund balance, July 1, 2025, audited	<u>21,280</u>
<b>Total available to appropriate</b>	<b><u>      \$      36,280</u></b>

**BE IT FURTHER RESOLVED**, that \$ **15,000** of the total available to appropriate in the *student & school activity fund* is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures</b>	
<b>Student &amp; School Activities</b>	<b>\$      15,000</b>
Fund balance projection, June 30, 2026	<u>\$      21,280</u>
<b>Total Appropriated</b>	<b><u>      \$      36,280</u></b>

**BE IT FURTHER RESOLVED**, that no Board of Directors member or employee of the management company shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Directors and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

**BE IT FURTHER RESOLVED**, that, for the purposes of meeting the needs of the school academy, the designated CAO or his/her designee is permitted to implement adjustments and/or transfers within line items of the budget adopted by the Board subject to later authorization of the Board of Directors. When the CAO or his/her designee make a transfer of appropriations as permitted by this resolution, all such adjustments and/or transfers which alter the budget at the function level shall be reported on a regular basis to the Board at a scheduled meeting. Authorization for such adjustments and/or transfers shall be included in the Budget Amendments of the General Appropriations Act, as needed.

**BE IT FURTHER RESOLVED**, that the Board is hereby charged with general supervision of the execution of the Budget adopted by the Board and shall hold the academy's management company, Summit Management Consulting, LLC, responsible for performance of their responsibilities within the amounts appropriated by the Board of Directors and in keeping with the budgetary policy statement hitherto adopted by the Board.

This act is to take effect January 15, 2026.



Board President



Date

**Oakland Academy**  
**General Fund**  
**Fiscal Year 2026 Budget - Amendment #1**  
**January 15, 2026**

	<b>2025-2026 Original Budget</b>	<b>Original vs Amendment #1</b>	<b>2025-2026 Amendment #1 Budget</b>	<b>% of Revenue or Expenditure</b>
<b>Revenue</b>				
Local	\$ -	\$ 212	\$ 212	0.00%
State	1,915,517	(317,821)	1,597,696	30.79%
Federal	124,672	(20,471)	104,201	2.01%
Other Local Revenue	74,126	3,413,459	3,487,585	67.20%
Incoming Transfers	-	-	-	0.00%
<b>Total Revenue</b>	<b>\$ 2,114,315</b>	<b>\$ 3,075,379</b>	<b>\$ 5,189,694</b>	<b>100.00%</b>
<b>Expenditures</b>				
<b>Instructional Services</b>				
Basic Programs	738,597	(160,740)	577,857	10.67%
Added Needs	141,749	59,489	201,238	3.71%
<b>Total Instruction Services</b>	<b>880,346</b>	<b>(101,251)</b>	<b>779,095</b>	<b>14.38%</b>
<b>Instructional Support Services</b>				
Pupil	40,600	18,226	58,826	1.09%
Instructional Staff	2,119	5,642	7,761	0.14%
School Administration	223,447	17,330	240,776	4.44%
Athletics	-	-	-	0.00%
<b>Total Instructional Support Services</b>	<b>266,165</b>	<b>41,198</b>	<b>307,364</b>	<b>5.67%</b>
<b>Non-Instructional Support Services</b>				
General Administration	330,946	(37,188)	293,757	5.42%
Business Services	13,200	700	13,900	0.26%
Operations & Maintenance	453,000	(138,183)	314,817	5.81%
Transportation	-	250	250	0.00%
Central	85,521	21,257	106,778	1.97%
<b>Total Non-Instructional Support Services</b>	<b>882,666</b>	<b>(153,164)</b>	<b>729,503</b>	<b>13.46%</b>
<b>Community Activities</b>	<b>-</b>	<b>250</b>	<b>250</b>	<b>0.00%</b>
<b>Debt Service</b>	<b>192,487</b>	<b>(23,702)</b>	<b>168,786</b>	<b>3.11%</b>
<b>Facilities Construction and Improvements</b>	<b>-</b>	<b>3,435,695</b>	<b>3,435,695</b>	<b>63.38%</b>
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total Expenditures</b>	<b>\$ 2,221,665</b>	<b>\$ 3,199,027</b>	<b>\$ 5,420,692</b>	<b>100.00%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>(107,351)</b>	<b>(123,648)</b>	<b>(230,998)</b>	
Fund Balance - Beginning of Year	229,412	157,678	387,090	
<b>Fund Balance - End of Year</b>	<b>\$ 122,061</b>	<b>\$ 34,030</b>	<b>\$ 156,092</b>	
<b>Fund Balance as a Percent of Revenue</b>	<b>5.77%</b>		<b>3.01%</b>	
<b>Fund Balance as a Percent of Expenditures</b>	<b>5.49%</b>		<b>2.88%</b>	
<b>Operation Cost Per Day</b>	<b>\$ 6,087</b>		<b>\$ 14,851</b>	
<b>Days of Operation</b>	<b>20</b>		<b>11</b>	

**Oakland Academy**  
**Special Revenue - Food Service Fund**  
**Fiscal Year 2026 Budget - Amendment #1**  
**January 15, 2026**

	<b>2025-2026 Original Budget</b>	<b>Original vs Amendment #1</b>	<b>2025-2026 Amendment #1 Budget</b>	<b>% of Revenue or Expenditure</b>
<b>Revenue</b>				
Local	\$ -	\$ -	\$ -	0.00%
State	52,839	(1,905)	50,933	45.33%
Federal	60,611	825	61,436	54.67%
<b>Total Revenue</b>	<b>\$ 113,450</b>	<b>\$ (1,080)</b>	<b>\$ 112,370</b>	<b>100.00%</b>
<b>Expenditures</b>				
Pupil Service	12,124	(2,269)	9,855	6.87%
General Administration	13,614	(130)	13,484	9.40%
Food Service	109,200	10,902	120,102	83.73%
<b>Total Expenditures</b>	<b>\$ 134,938</b>	<b>\$ 6,817</b>	<b>\$ 143,441</b>	<b>100.00%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>(21,488)</b>	<b>(9,584)</b>	<b>(31,072)</b>	
Fund Balance - Beginning of Year	35,557	11,068	46,625	
<b>Fund Balance - End of Year</b>	<b>\$ 14,069</b>	<b>\$ 1,484</b>	<b>\$ 15,553</b>	
<b>Fund Balance as a Percent of Revenue</b>	<b>12.40%</b>		<b>13.84%</b>	
<b>Fund Balance as a Percent of Expenditures</b>	<b>10.43%</b>		<b>10.84%</b>	
<b>Allowable Fund Balance</b>	<b>\$ 44,479</b>		<b>\$ 47,814</b>	
<b>Excess Fund Balance (only if positive)</b>	<b>\$ -</b>		<b>\$ -</b>	

**Oakland Academy**  
**Special Revenue - Student & School Activity Fund**  
**Fiscal Year 2026 Budget - Amendment #1**  
**January 15, 2026**

	<b>2025-2026 Original Budget</b>	<b>Original vs Amendment #1</b>	<b>2025-2026 Amendment #1 Budget</b>	<b>% of Revenue or Expenditure</b>
<b>Revenue</b>				
Local sources	\$ 18,000	\$ (3,000)	\$ 15,000	100.00%
<b>Total Revenue</b>	<b>\$ 18,000</b>	<b>\$ (3,000)</b>	<b>\$ 15,000</b>	<b>100.00%</b>
<b>Expenditures</b>				
Student & School Activities	18,000	(3,000)	15,000	100.00%
<b>Total Expenditures</b>	<b>\$ 18,000</b>	<b>\$ (3,000)</b>	<b>\$ 15,000</b>	<b>100.00%</b>
<b>Revenue Over (Under) Expenditures</b>	-	-	-	
Fund Balance - Beginning of Year	20,535	745	21,280	
<b>Fund Balance - End of Year</b>	<b>\$ 20,535</b>	<b>\$ 745</b>	<b>\$ 21,280</b>	