



HOME OF THE BLAZERS



February 24, 2026

You are hereby invited to submit a proposal in accordance with the requirements of this *Request for Proposal – Audit Services* for Greer Middle College Charter High School (“GMC”) and GMCK12, LLC (“LLC”) dba Greer Preparatory Academy (“GPA”) (“the Schools”), Taylors, South Carolina.

All proposals must be submitted in a sealed envelope labeled “GMC/GPA Audit Proposal” **NOT LATER THAN 1:00 PM, April 20, 2026**. Please include 5 copies of the proposal in the sealed envelope.

Proposals may be mailed to or delivered to:
Elliot Figueroa, Treasurer, Board of Directors
Greer Middle College Charter High School
138 West McElhaney Road
Taylors, South Carolina 29687

This request for proposals does not commit the Schools to award a contract, to pay any cost incurred in the preparation of the proposals, or to procure or contract for these services.

The Schools reserve the right to accept or reject any or all proposals as a result of this request for proposals, to negotiate with all qualified offerors, or to cancel in part or in its entirety this request for proposals if it is in the best interest of the Schools.

Best regards,

Jimmy Armstrong
Executive Director

138 W. McElhaney Rd. | Taylors, Sc 29687
864-469-7571 | www.greermiddlecollege.org



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Request For Proposal for Audit Services Greer Middle College Charter High School and GMCK12, LLC dba Greer Preparatory Academy (“the Schools”)

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GENERAL CONDITIONS

Greer Middle College Charter High School and GMCK12, LLC dba Greer Preparatory Academy (“the Schools”) recognize its fiscal responsibility to appropriately receipt and expend public funds available for the education of our citizens. In order to fulfill this responsibility, we are presenting this request for proposals for audit services for your consideration and response.

1. Greer Middle College Charter High School and GMCK12, LLC dba Greer Preparatory Academy (“the Schools”) in Taylors, South Carolina are requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending June 30, 2026, June 30, 2027, June 30, 2028, June 30, 2029 and June 30, 2030, with the option to renew for up to three additional years upon mutually agreeable terms with the concurrence of the Board of Trustees. These audits are to be performed in accordance with the following:
 - Auditing standards generally accepted in the United States of America.
 - Standards applicable to financial audits contained in the Governmental Auditing Standards, issued by the Comptroller General of the United States.
 - (if required) Provisions of the Single Audit Act
 - Standards as set forth by the South Carolina Department of Education in conjunction with the requirements in the state audit guide.
2. Proposals shall be submitted in a sealed envelope with the outside of the envelope clearly marked “GMC/GPA Audit Proposal” and name and address of firm. Proposals should be submitted no later than 1:00 PM, April 20, 2026. Please include 5 copies of the proposal in the sealed envelope.

Proposals may be mailed or delivered to:

Elliot Figueroa, Treasurer, Board of Directors
Greer Middle College Charter High School
138 West McElhaney Road
Taylors, South Carolina 29687

Deliveries should be made Monday - Friday between the hours of 8:00 a.m. and 3:00 p.m.

Proposals are not to be faxed to the Schools.

The Schools are not responsible for late submission caused by the postal service or any other delivery problem.



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GENERAL CONDITIONS (continued)

3. The proposal shall remain firm for a period of ninety (90) calendar days following the date established for the submission of proposals. Proposals may be withdrawn upon written request by the proposing firm, prior to the date and time established for submission. No proposals may be withdrawn after the time and date established for submission.
4. The Schools reserve the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Schools and the firm selected. It is anticipated that selection of a firm will be completed by April 27, 2026.
5. The proposal shall be signed by an official authorized to bind the proposer to the submitted terms and conditions.
6. Any firm(s) submitting a proposal may be requested to interview with the Schools regarding their submitted proposal.
7. The Schools' fiscal year runs from July 1 through June 30 of the following year. The initial award of contract will be for five audit years (FYE June 30, 2026; FYE June 30, 2027; FYE June 30, 2028, FYE June 30, 2029 and FYE June 30, 2030). The Schools reserve the right to extend the contract for up to three additional years based on the firm's performance and acceptable negotiated terms. The Schools reserve the right to terminate the remainder of the contract years if services prove to be unsatisfactory, including, but not limited to, the audit is not performed in accordance with audit standards as noted in GENERAL CONDITIONS Item 1 and/or if the audit is not delivered by the required timeline.
8. No documents relating to this request for proposals will be presented or made otherwise available to any other person, agency or organization until after award. Commercial or financial information obtained in response to this request for proposals which is considered privileged and confidential information includes information which, if disclosed, might cause harm to the competitive position of the firm supplying the information. All firms must visibly mark as CONFIDENTIAL each part of their proposal they consider to contain proprietary information.

All questions concerning this request for proposals should be addressed to Jimmy Armstrong, Executive Director, who can be reached by telephone at (864) 469-7571; by mail at the address given in GENERAL CONDITIONS #2; or by email at jarmstrong@greermiddlecollege.org.



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THE SCHOOLS' INFORMATION

1. Greer Middle College Charter High School ("GMC") is a 9th -12th grade public charter high school, located on the Greenville Technical College – Benson campus. There are approximately 530 students at the school, with approximately 55 employees. GMC is a not-for-profit corporation. The school receives state and federal funding, in addition to some local (non-public) funds.
2. Greer Preparatory Academy ("GPA") is a 3rd – 8th grade public charter school. The school began operations on 7/1/25 with students in 6th and 7th grade (150 students with 10 employees), located at the GMC school site. It is anticipated that the new school building will be completed before June 30, 2026, with the new building housing grades 3rd – 8th grade for the 2026-27 school year. Enrollment is expected to be 750 students with approximately 70 employees. The school receives state and federal funding, in addition to some local (non-public) funds.
3. GMC is the sole member of GMCK12, LLC ("LLC"), which holds the land and building for GPA. Therefore, for Form 990 / tax purposes, the LLC is a disregarded entity.
4. The schools are component units of the SC Public Charter School District.
5. The schools are governed by a 10-member Board of Directors.
6. Further details about the schools are available on the school websites, including the FY26 budget and the FY25 audit reports.
 - a. GMC - greermiddlecollege.org
 - b. GPA - greerprepacademy.org



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SCOPE OF SERVICES

1. Required:
 - a. Audit must be conducted in accordance with auditing standards general accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.
 - b. An expression of an audit opinion should be issued on the fair presentation of the governmental units' basic financial statements in conformity with generally accepted accounting principles.
 - c. A report should be issued on compliance and other matters and on internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards.
 - d. If required due to increased funding, a single audit should be conducted along with required reporting relative to federal funding.
 - e. Management letters should be issued, indicating deficiencies or opportunities for accounting and reporting improvements, specifically identifying any reportable condition or material weakness, if any.
 - f. Disclosure of irregularities or illegal acts, if any, should be made.
 - g. Reporting on the internal control system based on the auditor's assessment of the structure and control risk should be made.
2. Audit reports required, addressed to the Board of Directors, will include:
 - a. Consolidated audit report – with schedules detailing Greer Middle College Charter High School (“GMC”), Greer Preparatory Academy (“GPA”), and GMCK12, LLC (“LLC”)
 - b. Audit report – Greer Middle College Charter High School (“GMC”)
 - c. Audit report – Greer Preparatory Academy (“GPA”)
3. The Schools must adhere to guidelines established by the SC State Department of Education, as set forth in in the SC Department of Education audit guide(s) and funding manual(s).
4. The audit firm will assist with the preparation of the audit reports, including (but not limited to) drafting the required and supplemental schedules and statements, including the footnotes and other required reporting. The Schools will assist with providing documentation and preparing schedules as agreed upon. The Director of Finance will review drafts of the financial statements and coordinate audit work with the audit firm.
5. The Schools require that the audit firm provide on-going client assistance throughout the year, such as early notification of changes in applicable accounting and audit standards, requirements, and regulations.



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SCOPE OF SERVICES (continued)

6. Time Requirements:
 - a. RFP Issued: February 24, 2026
 - b. Deadline for Questions: April 13, 2026 2 p.m.
 - c. Due Date for Proposals: April 20, 2026 1 p.m.
 - d. Opening of the Proposals: April 20, 2026 2 p.m.
 - e. Firm Selection: April 27, 2026 5:30 p.m.
7. An audit planning session should be held with the Schools and audit firm each year by May 10th. A “prepared by client” (“PBC”) document should be provided to the Schools by June 10th. The Schools will provide PBC documents to the auditor the first week of August, except for items unavailable from the State or the SC Public Charter School District (“the District”) (ie. revenues distributed by the District). Audit field work should be concluded each year by the first full week of September, unless otherwise agreed upon by both parties. The audit report draft should be available for review by the Schools at least 5 business days prior to the required audit report delivery date to the SC Public Charter School District. Currently, the required audit report delivery date is October 15th, but is subject to change as required by the SC Public Charter School District and the SC Department of Education. The auditor will submit the audit report to the Federal Audit Clearinghouse by the due date as required.
8. The audit firm will prepare fixed asset schedules, including depreciation calculations, based on the information provided by the Schools’ personnel.
9. The audit firm will assist with the preparation of the MD&A.
10. Any expansion of services resulting in additional fees must have prior written approval by the Executive Director.
11. The Schools agree to the majority of audit work being conducted at the auditors’ office. However, all primary accounting records are to remain at the Schools location(s).
12. At times, copies of audit reports must be provided to banks and/or other entities to meet debt/bond or other similar requirements. The Schools may issue or refinance debt, which may require use or disclosure of the audit reports. Any cost associated with this usage should be included in the submitted cost proposal



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SCOPE OF SERVICES (continued)

13. Audit workpapers should be retained by the successful firm for five (5) years and must be made available for examination by representatives of the State Department of Education, State Auditor's Office, and other District or School auditors. In addition, the successful firm must make working papers available at the audit site to the auditor who audits the subsequent audit contract period.



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SUBMITTAL REQUIREMENTS

Submitted Proposals are to be organized in the following manner:

1. Title Page

Show the RFP title, name of firm, address, telephone number, fax number, e-mail address, web page address and name of contact person and the date.

2. Table of Contents

Include a clear identification of the material by section and page number.

3. Letter of Transmittal

A. Briefly state the firm's understanding of the requested services and make a statement of the firm's ability, willingness and technical competence, to include the use of technology, to perform such services.

B. List the person(s) who are authorized to make representations for the firm, their titles, addresses and phone numbers.

C. A statement that the proposal is a firm and irrevocable offer for 90 calendar days following the date established for the submission of proposal.

4. Profile of Firm

A. State whether the firm is local, regional or national.

B. Give the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors and other staff employed at office.

C. Confirm in writing that the CPA(s) assigned to the Schools's audit are licensed CPAs in the State of South Carolina and in good standing with the South Carolina Board of Accountancy.

5. Summary of Firm's Qualifications

A. Identify the partner and supervisors who will work on the audit. Resumes for each CPA to be assigned to the audit should be included in the firm's proposal.

B. Describe the firm's recent audit experience with governmental accounting, especially educational institutions.

C. If other auditors are to participate in the audit, information on those auditors must be provided.



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SUBMITTAL REQUIREMENTS (continued)

6. Scope Section

Clearly describe the scope of the required services to be provided. Include literature or evidence of information, updates, and training/professional development sessions provided to clients during the fiscal year in terms of client newsletters, notices of updates and changes to SAS rulings, GASB pronouncements, as well as other changes in regulatory entities' requirements and regulations.

7. Approach to Audit

Submit a work plan to accomplish the scope defined under the section "Scope of Services". The work plan should include time estimates for each significant segment of the work and the staff level to be assigned. Where possible, individual staff members should be named and their titles provided. The planned use of specialists should be specified. Also discuss the audit approach (for example, statistical sampling, analytical procedures, methodology for documenting, use of technology in the auditing process). The audit work plan should demonstrate the firm's understanding of the audit requirements.

8. References

Provide names, addresses, telephone numbers and names of contact persons of current and past governmental accounting clients, especially educational institutions that the Schools may call regarding the firm's ability to carry out the scope of requested services.

9. Fees

Estimate the total hours, out-of-pocket costs and the resulting all-inclusive maximum fee for which the requested work will be done. Fees for subsequent fiscal years should be included with a firm not-to-exceed amount. All fees are subject to negotiation by the Schools. An offer that is unclear as to the total annual cost to the Schools shall be rejected. For evaluation purposes, costs must be provided in the following format:

<u>Audit Year</u>	<u>Fee Not To Exceed:</u>	
	<u>GMC</u>	<u>GPA</u>
FYE June 30, 2026	\$	\$
FYE June 30, 2027	\$	\$
FYE June 30, 2028	\$	\$
FYE June 30, 2029	\$	\$
FYE June 30, 2030	\$	\$



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SUBMITTAL REQUIREMENTS (continued)

10. Rates for Additional Services

If it should become necessary for the Schools to request the auditor to render any additional services, to either supplement the services requested in this RFP, or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the Schools and the firm. The auditor shall state the hourly rates that would be charged for such services.



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EVALUATION OF PROPOSALS

The Schools reserve the right to reject any and all proposals submitted and to request additional information from the firms. The award of contract will be made to the firm, which, in the opinion of the Schools, is the best qualified.

Evaluation considerations will include the following:

Mandatory Criteria (20%)

1. The firm should provide an affirmative statement that the firm and all assigned key professional staff are properly licensed certified public accountants licensed to practice in the State of South Carolina.
2. The firm should provide an affirmative statement that it is independent of the Schools or SC Public Charter School District as defined by auditing standards generally accepted in the United States of America.
3. The firm does not discriminate in employment of persons upon the basis of race, color, creed, national origin, sex, age or physical handicap.
4. The firm has no conflict of interest with regard to any other work performed by the firm for the Schools or SC Public Charter School District.
5. The firm does not have a record of substandard audit work.
6. The firm will complete the audit by 5 business days prior to the required submissions date, allowing the Schools to review the final audit report and submit by (the current due date of) October 15.

Technical Factors (40%)

1. Response to the request for proposal clearly states an understanding of the scope of services required.
2. The factors of:
 - (A) Appropriateness and adequacy of proposed procedures.
 - (B) Reasonableness of time estimates.
 - (C) Appropriateness of assigned staff levels.
 - (D) Timeliness of expected completion.
 - (E) Ability of the firm to help improve the Schools.
3. The firm's past experience and performance on comparable governmental engagements.
4. The quality of the firm's professional staff to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.

Fee (40%)

Although cost is a significant factor, it will not be the sole factor. Cost will be given more importance when all the other evaluation criteria are relatively equal. If there is reason to believe that an unreasonably low proposal has been made, it will be rejected.



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LIST OF KEY PERSONNEL

Donna Smith, Chairperson, Board of Directors	Greenville, SC	864-469-7571
Elliot Figueroa, Treasurer, Board of Directors	Greenville, SC	864-630-6607
Jimmy Armstrong, Executive Director jarmstrong@greermiddlecollege.org	GMC – Taylors, SC	864-469-7571
Anne Goff, Director of Finance agoff@greermiddlecollege.org	GMC – Taylors, SC	864-469-7805