

REQUEST FOR PROPOSAL
INDEPENDENT AUDIT SERVICES

**For Fiscal Years June 30, 2021
Through June 30, 2023**



**Averill Park Central School District
146 Gettle Rd, Station 1
Averill Park, New York 12018**

September 30, 2020

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PART I

Provision of Independent Audit Services

General Information/Conditions

A. Statement of Purpose:

The Averill Park Central School District (School District) is seeking proposals for the provision of Independent Audit Services.

The School District is required, under the Regulations of the Commissioner of Education Section 170.12 to secure an annual audit of all funds by an independent auditor. Chapter 263 of the Laws of 2005 requires that all school districts use a competitive RFP process for selecting the Independent Auditor at least every five years. This RFP is for the school years ending June 30, 2021, 2022 and 2023. It can be extended for an additional two years at the School District's discretion. The School District must adopt a resolution accepting the audit report and shall file a copy of the resolution and the report with the Commissioner of Education by October 15. The Single Audit Act of 1984 requires an audit of federal monies received. The auditor will provide two hardcopies and one electronic copy of all required reports to the Assistant Superintendent for Business.

B. General Information:

The 2020-21 School District General Fund Annual Budget is \$60,993,612 and the Special Aid Fund has approximately ten active programs with a current budget of about \$1.2 million. The School Lunch Program has revenues of approximately \$800,000 and the School District is proposing a \$45.5 million Capital Project to be voted on in December 2020. The School District employs approximately 500 people.

C. Description of the School District:

The School District is located in central Rensselaer County within a twenty-minute drive of the Cities of Troy and Albany. The School District encompasses an area of approximately 120 square miles and has estimated population of 18,000 people. The School District includes portions of the Towns of Berlin, Brunswick, East Greenbush, Nassau, North Greenbush, Poestenkill, Sand Lake, Schodack and Stephentown.

The School District, although primarily rural in character, is within easy access of historical and cultural activities in the Capital District area. Within thirty minutes driving distance of the School District are eleven colleges and universities including Rensselaer Polytechnic Institute and the University of the State of New York at Albany, several hospitals, two major ski areas, the Empire State Plaza, as well as access to New York City and Boston.

Many residents of the School District are employed as business and professional workers in Albany and Troy. In recent years a significant number of engineers and computer related

professionals have moved into the School District because of the proximity of the Rensselaer Technology Park and other technology based businesses. Other residents find employment in industry as well as in agriculture. Routes 66 and 43 traverse the School District and Interstate Routes 90 and 87 provide easy access to the area surrounding the School District in central Rensselaer County.

The School District is governed by a seven member Board of Education who are elected by the qualified voters of the School District and serve three-year terms. A President and Vice President are elected annually by the Board of Education. They appoint the Superintendent of Schools who is responsible for the day to day operations of the School District. The School District is governed by all laws and regulations pertaining to the governance of a Public School District in New York State. The enrollment during the 2020-21 school year is approximately 2,650.

A copy of the most recent audit report is available on the District's webpage at:

https://www.averillpark.k12.ny.us/images/budget/Averill_Park_CSD_2019-2020_Financial_Statements.pdf

D. Time Line:

Release of RFP Specifications	→	September 30, 2020
Proposal Due	→	October 15, 2020
Notification of Award	→	November 16, 2020
Effective Date of Award	→	July 1, 2021
Reports Due - On or before	→	October 1 st (each year)

E. Questions Concerning the RFP:

From the issue date until the selection of the successful applicant, all contacts with School District personnel concerning the contents of this RFP must be through Mr. Michael Ouimet, Assistant Superintendent for Business, District Office 146 Gettle Road Averill Park, NY 12018, telephone (518) 674-7065 or email ouimetm@apcsd.org. To the extent possible **each question should be submitted in writing**, citing a particular RFP section, prior to any formal conference. Answers to all questions of a substantive nature will be addressed in writing.

F. Oral Presentation:

The School District reserves the right to require all applicants, under final consideration, to make oral presentations regarding their proposal.

G. Addendum to RFP:

The School District reserves the right to amend the RFP. If it becomes necessary to revise any part of the RFP, an addendum will be provided to all prospective applicants who received the RFP. It is the responsibility of the applicants to ensure that they have responded to all addendums before submission of the RFP.

H. Incurred Costs:

The School District is not liable for any cost incurred by prospective applicants or applicants submitting proposals.

I. Format for Required Information:

Proposal responses shall be prepared in the format described herein. Failure to comply with the specified format may lead to an applicant's proposal being declared non-responsive. Any information thought to be relevant, but not applicable to the prescribed format, should be provided as appendices to the proposal. An official authorized to bind the applicant to its provisions must sign the proposal. Proposals that do not address all requirements of this (RFP) may be considered non-responsive.

J. Submission of Proposal:

The following are general requirements to which applicants must adhere to in response to the RFP:

1. Proposals are to be sent showing the following information on the outside and shall be mailed or hand delivered to the following:

Averill Park Central School District
District Office
146 Gettle Road, Station 1
Averill Park, NY 12018

Attn: Michael J. Ouimet, CPA
Assistant Superintendent for Business

RFP PROPOSAL - INDEPENDENT AUDIT SERVICES

CONFIDENTIAL - DO NOT OPEN

Please be sure your return address is shown on the outside of the envelope.

2. Proposals must be **received** by the school district on or before 2:00 P.M. on Monday, October 15, 2020. **No proposal received after this time will be accepted.**
3. To facilitate the evaluation process, the applicant is required to submit one (1) hard copy and one (1) electronic copy of the proposal.

K. Request for Supplemental Information:

During the evaluation period, applicants may be requested to present supplemental information clarifying their proposal. This information must be submitted in writing and will be included as a formal part of the applicant's proposal.

L. Notification of Award:

After evaluation and selection of the successful applicant, all applicants will be notified, in writing, of the acceptance or rejection of their proposals. The name of the successful applicant may be disclosed.

M. Disclosure of Proposal Contents:

To the extent permitted by law, applicants' proposals will not be disclosed, except for purposes of evaluation, prior to approval of the resulting contract by the School District. All material submitted becomes the property of School District and may be returned or retained at the School District discretion. Submitted proposals may be reviewed and evaluated by any person, other than one associated with a competing applicant, as designated by the School District. The School District reserves the right to use any and all ideas presented in any response to the RFP. Selection or rejection of a proposal does not affect this right. If a vendor believes that any information in its proposal constitutes a trade secret and wishes such information not be disclosed if requested by a member of the public pursuant to the State Freedom of Information Law, Article 6 of the Public Officers Law, the vendor shall submit with its proposal a letter specially identifying the page number, line or other appropriate designation that information which is a trade secret and explain in detail why such information is a trade secret. Failure by a vendor to submit such a letter with its proposal identifying trade secrets shall constitute a waiver by the applicant of any rights it may have under Section 89 (Subdivision 5) of the Public Officers Law relating to protection of trade secrets.

N. Contract Terms:

These specifications will become part of any "contract" forms that may be required and will take precedence over any other terms or conditions submitted by the bidder. Any agreement resulting from this RFP shall be governed by and construed under the laws of the State of New York.

O. Indemnification:

Each party hereby agrees to indemnify, defend and hold harmless the other party from all suits, claims and the liability for injury or damage to persons or property resulting from or arising out of any activity conducted by either the respective parties or their agents, employees, invitees or designees except for injuries or damage caused or contributed to by the acts, omissions or negligence of the other party.

P. Insurance:

The successful applicant shall provide to the School District **Certificates of Insurance** properly executed by an authorized representative of the insurance carrier for the following:

- **Workers' Compensation** as required by New York State Law for all employees and required subcontractors.
- **Professional Liability** (Malpractice/Errors-Omission) - Minimum of \$1,000,000
- **Broad Form Property Damage Liability Insurance and Broad Form Contractual Liability Insurance Coverage** - Coverage to be provided by applicant:

- a. **BODILY INJURY** (including wrongful death)
\$1,000,000 any 1 person \$1,000,000 aggregate limit
 - b. **PROPERTY DAMAGE**
\$1,000,000 any 1 person \$1,000,000 aggregate limit
- **Disability Insurance** as required by New York State Law for all employees and required subcontractors. The required insurance shall name the School District as a named insured. The required insurance shall be issued by a company authorized to write insurance in New York State. Insurance policies shall state thirty (30) days notice prior to any material change, cancellation or non-renewal; of the responsible insurance. Certificates must be delivered to the District prior to the commencement of work.

PART II

PROVISION OF INDEPENDENT AUDIT SERVICES

Audit Overview

The annual audit of all funds of the District shall be performed in accordance with:

- Generally Accepted Auditing Standards
- Standards promulgated by the New York State Comptroller
- Regulations of the Commissioner of Education
- Regulations of the Federal government regarding Federal funds (single audit)
- Regulations required under Sect 172.3 (d) of the Regulations of the Commissioner of Education for extra classroom activity funds

The District will also require that the auditors respond to occasional inquiries throughout the course of the year. It is anticipated that the time to respond to these inquiries would be minimal, and we would therefore expect your fee quote to include a provision for these types of additional services.

Special audits or management services shall be performed in accordance with specific guidelines from the School District Superintendent or his designee.

The minimum audit reporting requirements are as follows:

- The Minimum Audit schedules for a School District as issued by the New York State Education Department.
- An audit opinion with accompanying financial statements and notes for all funds and account groups of the School District.
- An audit opinion with accompanying financial statements and notes for the Extraclassroom Activity Funds.
- An audit opinion with accompanying financial statements and notes for Single Audit programs.
- A management letter, which will include a summation statement of audit findings, a description of any material weaknesses in internal control, and recommendations for financial management improvement.
- Annual presentation of the above to the School District Board of Education at a regularly scheduled public meeting.

Interim fieldwork shall be performed at a mutually agreed upon time during the month of May or June each year. The objective of the interim fieldwork is to test existing internal control procedures to such an extent that the independent auditor can place reliance on the School District internal controls in developing their judgment on the final statements. The procedures used will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of assets, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and banks. Prior to the interim fieldwork, the auditor will meet with the Assistant Superintendent for Business to discuss the required supporting documentation.

The School District will provide the independent auditors with the basic information required for the audit. The independent auditor will advise the School District about appropriate accounting principles and their application, and will assist if needed in the preparation of the required financial statements. The School District will assume responsibility for the preparation of the financial trial balances of all funds. Prior to commencing the formal audit, all ledgers and subsidiary records will be fully posted and balanced. Any adjusting entries will be provided to the School District for the purpose of submitting the Annual Financial Report (ST-3).

The October 15 filing deadline established by the State Education Department for the submission of reports must be met unless otherwise mutually agreed upon. The reports and supporting documentation must be submitted no later than October 1 each year.

Review of drafts of all reports, management letters and auditors' opinion will occur prior to final preparation and submission.

All working papers associated with this engagement shall be retained for a minimum of three years from the date of the audit report. Further, all such working papers shall be available for examination by authorized representatives of cognizant agencies, the School District and subsequent independent auditors.

PART III

Submission by Prospective Auditors

The submitted proposals must state and/or include responses to the following specifications: such responses must be keyed or indexed to each specification.

- A. Provide a letter of transmittal containing the prospective auditor's understanding of the work to be performed, a commitment to meet required timelines.
- B. Provide a scheduled fee for requested services (Form C), broken down by the following:
 - Extraclassroom Activity
 - Single Audit Programs
 - All other funds and/or account groups

The proposed fees should cover follow-up work, rectifying deficiencies with cognizant agencies and provisions of advice and counsel to the School District staff throughout the term of the agreement.

- C. Provide names and resumes of personnel to be assigned to this audit including the partner(s) in charge. (Attach to Form A)
- D. Provide the names of individuals in the firm who will be available throughout the term of the agreement for continuing advice and counsel. (Form A)
- E. Provide the names of current and former school district and School District clients with information on the number of years of service to each, along with the names and telephone number of a contact person in each such School District. (Form B)
- F. Provide an indication that the accounting firm is local, regional or national. (Form A)
- G. Provide the address of the office that will assume responsibility for the audit. (Form A)
- H. Provide information regarding the expertise and experience in providing ancillary services such as consulting services related to data processing, cash management, tax law, human services and employee benefits, etc.
- I. Provide information concerning the approach to the audit, e.g. the planned use of audit programs, the organization and composition of the audit team, the type of Management Letter used and the statistical sampling methods used.
- J. Provide the results of the firm's most recent peer review, a description of any regulatory action taken within the last 5 years by any oversight body, such as the State Education Department, Internal Revenue Service or other oversight body the firm or staff members.
- K. Provide assurance that there are no conflicts of interest between the audit firm and the School District.

PART IV

EVALUATION OF PROPOSALS

The School District reserves the right to:

- Reject any and all proposals/received in response to this RFP
- Select a proposal other than the proposal offering the lowest fee
- Waive or modify irregularities in proposals received, after prior notification to the applicant
- Negotiate with any applicant whose proposal is within the competitive range.

The audit committee of the School District Board of Education will evaluate each proposal submitted. The committee will recommend an accounting firm for the independent audit upon which the Board of Education will award the contract. The following criteria will be used in evaluating the proposals:

- Qualifications – experience of firm, size and experience of staff, educational background and specialized skills
- Number of people, by level, that would be assigned to the audit, and their government and School District auditing experience
- Number of New York State School Districts that the firm has audited
- Results of Peer Review
- Audit approach – type of audit approach
- Cost and Fee Structure.

It is anticipated that the Board of Education will select the auditor based on the recommendation of the Audit Committee on December 14, 2020. Your interest in serving the School District is most appreciated.

FORM A

VENDOR IDENTIFICATION

Name of Organization _____
 Address of Organization: _____

Contact Person and Title _____
 Phone: () _____

Are you incorporated: () Yes () No

a) If yes, in what State are you incorporated? _____

b) If you are not incorporated in New York State, are you authorized to do business in New York? _____

If you are not incorporated, please check the appropriate line below:

- _____ Partnership
- _____ Sole Proprietorship
- _____ Unincorporated Association
- _____ Other (please specify) _____

	Firmwide Totals	Responsible Office
No. of Shareholders		
No. of Principals		
No. of Managers		
No. of Seniors		
No. of Staff		
No. of Support Staff		
Accounting Firm is:	Local	
	Regional	
	National	

FORM B

Customer Reference List

BOCES/School District	No. of Years as Client	Contact Person	Phone

FORM C

Statement of Fees

A complete audit for the year ended June 30, 2021

Extraclassroom Activity	\$ _____
Single Audit Program	\$ _____
All other funds/accounts	\$ _____
Total	\$ _____

A complete audit for the year ended June 30, 2022

Extraclassroom Activity	\$ _____
Single Audit Program	\$ _____
All other funds/accounts	\$ _____
Total	\$ _____

A complete audit for the year ended June 30, 2023

Extraclassroom Activity	\$ _____
Single Audit Program	\$ _____
All other funds/accounts	\$ _____
Total	\$ _____

The agreement between the parties may be extended for two additional years through June 30, 2025 upon mutual consent.

Submitted by:

Company: _____

**Signature
(Authorized):** _____

**Signature
(Typed):** _____

Title: _____

Date: _____

NON-COLLUSIVE BIDDING CERTIFICATION

By submission of this bid or proposal, the bidder certifies that:

This bid or proposal had been independently arrived at without collusion with any other bidder or with any competitor or potential competitor;

This bid or proposal has not been knowingly disclosed and will not be knowingly disclosed, prior to the opening of bids or proposals for this project, to any other bidder, competitor or potential competitor;

No attempt has been or will be made to induce any other person, partnership or corporation to submit or not to submit a bid or proposal;

The person signing this bid or proposal certifies that he has fully informed himself regarding the accuracy of the statements contained in this certification, and under the penalties of perjury, affirms the truth thereof, such penalties being applicable to the bidder as well as to the person signing in its behalf.

That attached hereto (if a corporate bidder) is a certified copy of resolution authorizing the execution of this certificate by the signatory of this bid or proposal on behalf of the corporate bidder.

Signed _____

Title _____

Date _____

RESOLUTION – For Corporate Bidders Only

RESOLVED that _____ be authorized to sign and submit the bid or proposal of this corporation for the following project _____ and to include in such bid or proposal the certificate as to non-collusion required by Section One Hundred Three-D of the General Municipal Law as the act and deed of such corporation, and for any inaccuracies or misstatements in such certificate this corporate bidder shall be liable under the penalties of perjury.

The foregoing is a true and correct copy of the resolution adopted by _____ corporation at a meeting of its Board of Directors held on the _____ day of _____, 2020 and is still in full force and effect on this _____ day of _____, 2020.

(Seal of Corporation)

IRANIAN ENERGY DIVESTMENT CERTIFICATION

**Pursuant to Section 103-g
Of the New York State
General Municipal Law**

- A. By submission of this bid/proposal, each bidder/proposer and each person signing on behalf of any bidder/proposer certifies, and in the case of a joint bid, each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not on the list created pursuant to paragraph (b) of subdivision 3 of Section 165-a of the New York State Finance Law.

Signature

Title

Date

Company Name