

BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT

The seal of Briarcliff Manor Union Free School District is a circular emblem. It features a central shield with a torch, a book, and a building. Above the shield is a banner with the text "EST. 1898". The outer ring of the seal contains the text "BRIARCLIFF MANOR UNION FREE SCHOOL DISTRICT" and the Latin motto "CRESCAM ET LUCEBO" at the bottom.

**REQUEST FOR PROPOSAL
for
EXTERNAL AUDITING SERVICES
2023-2024 to 2028-2029**

January 23, 2023

Proposal Due No Later Than 2:00 p.m. on February 24, 2023

School District Background

General

The Briarcliff Manor Union Free School District is an independent school district with approximately 1,300 students and 270 full-time employees. The District has 3 schools.

The District's 2022-23 general fund budget is \$56,280,408. The special aid fund has budgets for grants totaling \$525,000 for the current school year. The District currently contracts for its internal claims auditing.

The Briarcliff Manor UFSD uses the BOCES supported nVision software program for its various accounting and payroll functions. All accounting and payroll operations are performed by District personnel.

The District is governed by the Educational Law and other general laws of New York State. The Board of Education has five independently elected members.

Fund Structure

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The various funds are grouped in the financial statements in the following fund types:

1. General Fund
2. Special Aid Fund
3. School Lunch Fund
4. Capital Projects Fund
5. Special Purpose Trust Fund
6. Debt Service Fund

State and Federal Aid

During the fiscal years to be audited, the District expects to receive federal financial assistance as well as state financial assistance.

Pension Plans

The District participates in the New York State and Local Employees' Retirement System and the New York State Teachers' Retirement System. These are cost-sharing multiple-public-employer retirement systems. Contribution obligations of employers and employees as well as employee benefit levels are governed by the New York State Retirement and Social Security Law.

The New York State Retirement and Social Security Law provide that all participants in each system are jointly and severally liable for any actuarial unfunded amounts. Such amounts are collected through annual billings to all participating employers. Generally all employees, except certain part-time employees, participate in the Systems.

BOCES Participating School District

The District is one of several participating Districts in the Board of Cooperative Educational Services (BOCES). The BOCES is a joint venture in which the participating districts have an ongoing financial responsibility with no equity interest. No single participant controls the financial or operating policies of the BOCES. BOCES charges the districts for program costs based on participation and for administrative costs.

Data Processing Software

The Briarcliff Manor UFSD uses the BOCES supported nVision software program for its various accounting and payroll functions. All accounting and payroll operations are performed by District personnel.

Internal Claims Auditor

The District has contracted with an auditing firm for internal claims auditing.

Guidelines for Completing this RFP

Response Due Date

All completed Audit Service proposals **MUST** be returned to the Briarcliff Manor UFSD Business Office, 45 Ingham Rd, Briarcliff Manor, NY 10510, **NO LATER** than **2:00 P.M., Friday, February 24, 2023** or electronically submitted to jbrucato@briarcliffschools.org. Please submit six (6) copies of your proposal to the Business Office for review.

Term of Engagement

The proposal should be structured for a five-year term of engagement beginning with the audit of the 2023-2024 fiscal year. The term of engagement is subject to an annual review by the Briarcliff Manor UFSD. The District reserves the right to cancel the term of engagement if it deems this act is necessary for its benefit.

RFP Evaluation Criteria

All proposals submitted *up to the deadline* will be reviewed by the Briarcliff Manor UFSD Audit Committee. Each proposal will be evaluated on the following criteria: professional experience, annual audit cost, consulting rates, and the overall proposed audit services plan. The District reserves the right without prejudice to reject any or all proposals and will award services based on the firm's proposal that best meets District needs.

Planned Award Date

The District plans to award services at the **May 4, 2023** Board of Education meeting. The District's Audit Committee will review proposals electronically and interviews will be conducted on Monday, April 17, 2023 and a recommendation will be given to the Board of Education by April 28, 2023. Auditing/accounting services will become effective July 1, 2024.

District Contact

All parties that intend to complete this RFP should contact John J. Brucato, Assistant Superintendent for Finance & Operations, with your e-mail address. E-mail will be used to communicate responses to any questions that are asked by RFP respondents. All questions presented to the District will be shared with all RFP respondents. The e-mail address may be supplied by e-mail to jbrucato@briarcliffschools.org or by calling 914-432-8116.

Submission Requirements

Certified Public Accounting Firm Experience

Please provide a concise description of your firm's accounting qualifications and experience with special attention given to the public education field. Please include in your description the name of the person who would most likely become our main contact for questions and service coordination.

Annual Audit Scope and Requirements

The Briarcliff Manor UFSD has its financial records audited annually as required by the New York State Education Department and the New York State Comptroller's Office. The audit will be a Single Audit conducted in accordance with generally accepted auditing standards; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act of 1996; the provisions of the revised OMB Circular A-133, *Audits of Institutions of Higher Education and Other NonProfit Institutions*; guidelines promulgated by the Department of Audit and Control and Education Department of the State of New York; and in compliance with GASB requirements as they pertain to New York State public school districts.

In addition to completing an audit that will meet the above regulations and guidelines the audit may include the possible review of targeted financial areas that are agreed upon by both parties prior to that year's audit engagement.

The Briarcliff Manor UFSD has a fiscal year-end date of June 30.

A separate audit of the Briarcliff Manor UFSD Extraclassroom Activity Funds will be prepared. There are two schools within the District with such funds.

The firm will type and make copies of all reports on its premises and deliver 3 copies of all reports to the Assistant Superintendent for Finance & Operations. The annual audit report's letter to management shall be attached to or included in the same binder with the financial statements. An electronic version of the report will be forwarded to the District in addition to the hard copies. The firm shall advise the Assistant Superintendent for Finance & Operations as to the proper promulgation of their reports in writing. The report shall be presented to the Board of Education at a regularly scheduled public meeting. The firm shall also be required to meet with the school district's audit committee at least twice during the fiscal year.

Audit Plan

Please provide firm's audit plan that will highlight how you will insure that the District meets the New York State audit submission deadline date of October 15. Please be as specific as possible on your

timeline and be sure to include deadline dates for District provided information, a description of record reviews, all major tasks, and your projected completion date.

The reporting requirements include the following:

- The Minimum Audit Schedules of the New York State Education Department. This includes Schedules 1 through 4 plus Supplemental Schedules SS1 through SS6.
- An audit opinion with accompanying financial statements and notes for all funds and account groups of the Board of Education.
- An audit 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.
- A presentation of the above to the Audit Committee of the Board.
- A presentation of the above to the Board of Education at a regularly scheduled public meeting.

Requested items to be reported to the District include:

- The Auditor's responsibility under generally accepted auditing standards.
- Significant accounting policies.
- Management judgments and accounting estimates.
- Significant audit adjustments.
- Other information in documents containing audited financial statements.
- Disagreements with management.
- Management consultation with other accountants.
- Major issues discussed with management prior to retention.
- Difficulties encountered in performing the audit.

Normal Client Audit Contact

Throughout the course of the year the District corresponds with our auditor regarding the accounting/auditing implication of new programs or issues as they relate to our final audit. Please provide us with a listing of who we may contact in these instances as well as who would be our main contact with your firm. If necessary indicate multiple people by specialized area of expertise. Also please indicate under what circumstances the District will be charged for these types of questions or services.

Cost Proposal

Each respondent should itemize all applicable costs for the services detailed above. For the general audit please indicate the stated cost for each year of the five-year term. Finally, please provide a listing of the hourly rates for firm personnel who may work on special projects as requested by the District.

Audit Firm Requirements

Independence: The firm should provide an affirmative statement that it is independent of the District as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing.

Standards (1994 Revision): The firm should also list and describe the firm's professional relationships with District Board of Education members and Administrators for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit. In addition, the firm shall give the District written notice of any professional relationships entered into with this group during the period of this agreement.

License to Practice in the State of New York: An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in the State of New York.

Working Paper Retention and Access to Audit Firm Working Papers

All working papers and reports must be retained, at the Auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the District of the need to extend the retention period. The Auditor will be required to make working papers available, upon request, to the following parties or their designees:

- Board of Education;
- Assistant Superintendent for Finance & Operations;
- New York State Department of Education;
- U.S. General Accounting Office;
- Parties designated by the federal or state governments or by the District as part of an audit quality review process;
- Auditors, of entities of which the District is a sub-recipient of grant funds;
- The reasonable inquiries of successor auditors and allow them to review working papers relating to matters of continuing accounting significance.

Non-Collusive Affidavit

By submission of this proposal, the firm certifies that the firm is complying with Section 103(d) of the General Municipal Law as follows:

Statement of non-collusion in proposals to political subdivision of the state. Every bid or proposal hereinafter made to a political subdivision of the state or any public department, agency or official thereof where competition is required by statute, rule, regulation, or local law, for work or services performed or to be performed or goods sold or to be sold, shall contain the following statement subscribed by the proposer and affirmed by such proposer as true under penalties of perjury:

“By submission of this proposal, each firm and each person signing on behalf of any firm certifies, and in the case of a joint proposal, each party thereto certifies as to its own organization, under penalty of perjury, that to the best of knowledge and belief:

- 1) The fees in this proposal have been arrived at independently without collusion, consultation, communication, or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other proposer or with any competitor;
- 2) Unless otherwise required by law, the fees which have been quoted in this proposal have not been knowingly disclosed by the proposer prior to opening, directly or indirectly, to any other proposer or to any competitor; and
- 3) No attempt has been made or will be made by the proposer to induce any other person, partnership, or corporation to submit or not to submit a proposal for the purpose of restricting competition.”

Name of Firm: _____

Proposal Submitted by: _____

Signature: _____

Date: _____