

I. -- LEGAL NOTICE --

**ADVERTISEMENT FOR BIDS
FOR PROFESSIONAL EXTERNAL AUDITING SERVICES**

The Hastings-on-Hudson Union Free School District, 27 Farragut Avenue, Hastings-on-Hudson, New York, 10706, invites sealed bids for providing Professional External Auditing Services for the Hastings-on-Hudson Union Free School District.

Bids will be received at the Office of the District Treasurer, Hastings-on-Hudson Union Free School District, 27 Farragut Avenue, Hastings-on-Hudson, New York, 10706 until 11:00am on Thursday, June 2, 2022, at which time all bids will be opened and read aloud. Specifications may be obtained at the Office of the District Treasurer, located at the above-mentioned address or on the District website at www.HOHSchools.org. The Hastings-on-Hudson Union Free School District Board of Education reserves the right to reject all bids and the right to waive any informality in bids.

By: Maureen Caraballo
District Treasurer
Hastings-on-Hudson Union Free School District

Dated: April 29, 2022
The Rivertowns Enterprise
The Journal News

**HASTINGS ON HUDSON UNION FREE SCHOOL
DISTRICT
REQUEST FOR PROPOSALS
FOR
PROFESSIONAL EXTERNAL AUDITING
SERVICES**

**HASTINGS ON HUDSON UNION FREE SCHOOL DISTRICT
BUSINESS OFFICE
27 FARRAGUT AVENUE
HASTINGS ON HUDSON, NEW YORK 10706**

HASTINGS ON HUDSON UNION FREE SCHOOL DISTRICT

REQUEST FOR PROPOSALS

II. INTRODUCTION

A. General Information

The Hastings on Hudson Union Free School District (District) is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2023. The audit is to be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, generally accepted government auditing standards set forth for financial audits in the General Accounting Office's (GAO) Government Auditing Standards (1994) and the provisions of the Amended Single Audit Act (1996) and U.S. Office of Management and Budget (OMB) Circular A-133 (1997) as well as standards promulgated by the New York State Comptroller and the Regulations of the Commissioner of Education.

There is no expressed or implied obligation for the Hastings on Hudson Union Free School District to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

An appointment and on-site inspection may be scheduled by any firm interested in submitting a proposal at the Hastings on Hudson Union Free School District Business Office, 27 Farragut Avenue, Hastings on Hudson, New York to answer questions about the engagement. Any inquiries concerning the request for proposals should be addressed to Maureen Caraballo.

To be considered, a master copy (so marked) and FOUR (4) copies of a proposal must be received by the Business Office at 27 Farragut Avenue Hastings on Hudson, New York 10706 by 11:00 a.m. by Thursday, June 2, 2022. The District reserves the right to reject any or all proposals submitted.

During the evaluation process, the District reserves the right, where it may serve the District's best interest, to request additional information or clarifications from proposals, or to allow corrections of errors or omissions. At the discretion of the District, firms submitting proposals

may be requested to make oral presentations as part of the evaluation process.

The District reserves 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 Hastings on Hudson Union Free School District and the firm selected.

It is anticipated the selection of a firm will be completed by June 3, 2022. Following notification of the selected firm it is expected a contract will be executed between both parties by June 6, 2022.

B. Term of Engagement

A one-year contract is contemplated, with an option for four (4) additional years upon mutual agreement.

C. Subcontracting

No subcontracting or assignment will be allowed without the express prior written consent of the Hastings on Hudson Union Free School District.

III. NATURE OF SERVICES REQUIRED

A. General

The Hastings on Hudson Union Free School District is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2023. The audits are to be performed in accordance with the provisions contained in this request for proposals.

B. Scope of Work to be Performed

The Hastings on Hudson Union Free School District desires the auditor to express an opinion on the fair presentation of its financial statements in conformity with generally accepted accounting principals. In addition, the auditor is to express an opinion on the fair presentation of the District's Extra classroom Activity Funds in conformity with any other comprehensive basis of accounting (cash basis).

The auditor shall not be required to audit the schedule of federal awards. However, the auditor is to provide an 'in-relation-to' report on that

schedule based on the auditing procedures applied during the audit of the financial statements.

To meet the requirements of this request for proposals, the audit shall be performed in accordance with:

Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, generally accepted government auditing standards set forth in the U.S. General Accounting Office's Government Auditing Standards (2003), the provisions of the Amended Single Audit Act (1996) and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133 (1997).

The audit will also comply, where applicable, with standards promulgated by the New York State Comptroller and the Regulations of the Commissioner of Education.

Should additional standards arise, it is expected that the audit will be performed in accordance with them.

C. Reports to be Issued

Following completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. Independent Auditor's Report on Basic Financial Statements with Accompanying Required Supplementary Information
2. Management Discussion and Analysis
3. Statement of Net Assets
4. Statement of Activities
5. Balance Sheet – District Funds
6. A Reconciliation of Fund Balances to Net Assets at bottom of Balance Sheet – District funds or a separate Reconciliation of Balance Sheet - District Funds to the Statement of Net Assets
7. Statements of Revenues, Expenditures, Expenditures and Changes in Fund Balances – District Funds.
8. Reconciliation of District Funds Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities

9. Statement of Fiduciary Net Assets – Fiduciary Funds and Statement of Changes in Fiduciary Net Assets – Fiduciary Funds (if applicable)
10. Notes to the Financial Statements
11. Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual – General Fund
12. Schedule of Change From Adopted Budget to Revised Budget – General Fund
13. Schedule of Use of Unreserved Fund Balance - General Fund
14. Schedule of Project Expenditures – Capital Project fund (if applicable)
15. Schedule of Certain Revenues and Expenditures compared to ST-3 Data
16. Combined Balance Sheet – Non-Major District Funds (if applicable)
17. Combined Statement of Revenues, Expenditures, and Changes in Fund Balance – Non-Major District Funds (if applicable)
18. Schedule of Investment in Capital Assets, Net of Related Debt
19. Notes to Schedule of Federal Awards (if applicable)
20. Independent Auditor’s Report on the Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards.
21. Independent Auditor’s Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards.
22. Schedule of Findings and Questioned Costs (if applicable)
23. Corrective Active Plan for A-133 audit findings for federal awards (if applicable)
24. Independent Auditor’s Report on Internal Control Related to the Financial Statements and Major Program (if applicable)

25. Independent Auditor's Report on Compliance with Laws, Regulation, and the Provisions of Contracts or Grant Agreements (if applicable)

In the required report(s) on internal controls, the auditor shall communicate to the Audit Committee and Board of Education any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Reportable conditions that are also material weaknesses shall be identified as such in the report.

Non-reportable conditions discovered by the auditors shall be verbally reported to management.

Irregularities and Illegal Acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of which they become aware to the Audit Committee and the Board of Education.

Reporting to the Board of Education. Auditors shall assure themselves that the District's governing board is informed of each of the following:

1. The auditor's responsibility under generally accepted auditing standards.
2. Significant accounting policies.
3. Management judgments and accounting estimates.
4. Significant audit adjustments.
5. Other information in documents containing audited financial statements.
6. Disagreements with management.
7. Management consultation with other accountants.
8. Major issues discussed with management prior to retention.
9. Difficulties encountered in performing the audit.

D. Special Considerations

1. The Hastings on Hudson Union Free School District has determined that the United States Department of Education/United States Department of Agriculture will function as the cognizant federal agency in accordance with the provisions of the Amended Single Audit Act and U.S. Office of Management and Budget (OMB) Circular A-133.
2. The schedule of federal awards and related auditor's report, as well as the reports on the internal controls and compliance are not to be included with the general purpose financial statements, but are to be issued separately.
3. A list of findings and other weaknesses from the District's most recent financial statement audit are available upon request.

E. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of seven (7) years, unless the firm is notified in writing by the Hastings on Hudson Union Free School District of the need to extend the retention period. The auditor is required to make working papers available, upon request, to the following parties or their designees:

Hastings on Hudson Union Free School District

U.S. Department of Education

U.S. General Accounting Office

Parties designated by the federal or state government or by the Hastings on Hudson Union Free School District as part of an audit quality review process

Auditors of entities of which the District is a sub recipient of grant funds

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

IV. DESCRIPTION OF THE DISTRICT

A. Name and Telephone Number of Contact Person

The auditor's principal contact with the Hastings on Hudson Union Free School District will be Maureen Caraballo, 914-478-6210

A list of key personnel will be provided upon award of contract.

B. Background Information

The Hastings on Hudson Union Free School District is 2 square miles and provides quality educational services to over 1650 students in grades Kindergarten through Grade 12, in 2 buildings. The District's fiscal year begins on July 1 and ends on June 30.

The District has a total budget of approximately \$56,000,000 and has a seven (7) member Board of Education.

The accounting and financial reporting functions of the District are centralized. The District's accounting and financial reporting functions are computerized and fully integrated. The District has recognized Extra classroom activities in all schools.

More detailed information on the District and its finances can be found in the District's latest financial statements and budget documents.

C. Fund Structure

The District uses the following fund types in its financial reporting:

- General Fund (legally adopted annual budget)
- Special Revenue Fund
- Special Aid Fund
- School Lunch Fund
- Debt Service Fund
- Capital Fund (District has a funded capital reserve)
- Fiduciary Fund
- Student Activity Fund

D. Budgetary Basis of Accounting

The Hastings on Hudson Union Free School District prepares its budget on a basis consistent with a modified accrual basis of accounting. Appropriations lapse at fiscal year end and encumbrances are shown as a reservation of fund balance and are honored through subsequent year's expenditures.

E. Federal Awards

The District receives and administers no federal awards above \$600,000 in most years. Because of CRRSA we currently are receiving additional funds.

F. Pension and Other Plans

The Hastings on Hudson Union Free School District participates in the NYS and Local Employees' Retirement System and NYS Teachers' Retirement System, both of which are cost sharing multiple-employer, public employee retirement systems. In addition, the District administers IRS Section 403(b) and 125 plans for its employees.

G. Component Units and Joint Venture

The Hastings on Hudson Union Free School District is defined, for financial reporting purposes, in conformity with the Government Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, Section 2100 (with the source being any GASB Statements that are required and GASB Technical Bulletin 2004-1). Using these criteria, there are no component units included in the District's financial statements. The District does participate with 31 other districts in the Southern Westchester Board of Cooperative Educational Services (BOCES), which is deemed a joint venture for financial reporting purposes.

H. Computer Software

The business office utilizes a local area network (LAN) that runs on Novell (workstations) and Windows Server (NVision Finance Manager) operating systems with tape (workstations) and remote (N Vision Finance Manager) backups. All workstations run Windows 10 and operate on a PC platform.

I. Availability of Prior Audit Reports and Working Papers

Interested responders who wish to review prior years' audit reports and management letters should contact Maureen Caraballo at the Business Office. The District will use its best efforts to make prior audit reports and supporting working papers available to responders to aid their response to this request for proposals.

V. TIME REQUIREMENTS

A. Proposal Calendar

The following is a list of key dates up to and including the date proposals are due to be submitted:

Request for proposals issued	April 29, 2022
Due date for proposals	June 2, 2022, 11:00 a.m.

B. Notification and Contract Dates

Selected firm notified	June 3, 2022
Contract date	June 6, 2022

C. Schedule for the 2022-2023 Fiscal Year Audit

The auditor shall, by no later than the dates indicated, complete each of the following:

Audit Commencement Date – The District will have all records ready for audit and all management personnel available to meet with the firm’s personnel on or about August 1, 2023. Specifically, financial statements and all required supplementary schedules should be available on that date. The auditor will meet with the Audit Committee prior to the commencement of the audit.

1. Entrance Conference – with the District Treasurer and Superintendent of Schools the week of May 8, 2023. The purpose of the meeting will be to discuss the prior audit problems and the preliminary work to be performed. This meeting will also be used to establish and make arrangements for workspace and other needs of the auditor.
2. Preliminary Work – should be scheduled around the week of June 5, 2023 or at a mutually agreeable time.
3. Field Work – to be performed between Audit Commencement date and date draft Report is due for review by the District Treasurer.
4. Draft Reports – The auditor shall have drafts of the audit report, extra classroom activity report, single audit and management letter available for review by the District Treasurer by September 15, 2023. The District Treasurer will complete the review of the draft report as expeditiously as possible. It is not expected that this process should exceed one week. During that period, the auditor should be available for any meetings that may be necessary to discuss the audit reports. The auditor will meet with the Audit

Committee to present and review the draft annual audit report and draft management letter.

5. Final Report - Once all issues for discussion are resolved, the final signed report shall be delivered to the Audit Committee and Board of Education within five (5) work days, but in no event later than September 25, 2023. In addition, a final signed report must be submitted by the audit firm to the New York State Education Department (NYSED), Office of Audit Services, 89 Washington Avenue, Room 524EB, Albany, New York 12234 and the Office of the New York State Comptroller, 12th Floor, 110 State Street, Albany, New York 12235 by no later than the date required by NYSED each year.

The final report and twenty signed copies should be delivered to the District Treasurer at the Business Office.

7. The auditor shall make a public presentation to the Board of Education regarding the audit report and management letter on or about October 10, 2023.
8. In addition to the above meetings, the auditor shall meet with the Audit Committee to review and discuss with the auditor any risk assessment of the District's fiscal operations.

VI. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Business Office and Clerical Assistance

The business office staff and responsible supervisory/management personnel will be available during the audit to assist the firm by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the auditor.

B. Electronic Data Processing (EDP) Assistance

Business office staff will be available to assist the auditor in performing the engagement and will provide financial analyses for analytical purposes and prepare detailed supporting schedules for individually significant account balances. In addition, business office staff may assist in the preparation of spreadsheets and schedules at the auditor's request at the District's discretion.

C. Work Area, Telephones, Photocopying, and FAX Machines

The Hastings on Hudson Union Free School District will provide the auditor with reasonable workspace, desks, and chairs. The auditor will also be provided with access to a telephone line, photocopying facilities and a FAX machine subject to minimal use and availability.

D. Report Preparation

Report preparation, editing, and printing shall be the responsibility of the auditor.

VII. PROPOSAL REQUIREMENTS

A. General Requirements

1. On-site Inspections

An on-site inspection of the District may be arranged for firms interested in submitting proposals. Business Office staff will be available to discuss their areas of responsibility and other District staff, upon request through the District Treasurer, may be available with a prior scheduled appointment.

Attendance at the **Pre-Proposal Conference** on Monday, June 6, 2022 at 9:00 a.m., at the Hastings on Hudson UFSD, 27 Farragut Avenue, Hastings on Hudson, NY 10706 is **mandatory**. The conference will enable the district to ask questions as to the procedures involved for the services outlined and will also enable potential firms to ask questions of the District personnel on what is expected on the engagement and what is to be included in the proposal.

2. Inquiries

Inquiries concerning the Request for Proposals and the subject of the Requests for Proposals must be made to:

Maureen Caraballo
Hastings on Hudson Union Free School District
27 Farragut Avenue
Hastings on Hudson, NY 10706
(914) 478-6405

3. Submission of Proposals

The following material is required to be received by 11:00 a.m., June 2, 2022, for a proposing firm to be considered:

- a. A master copy (so marked) of a Technical Proposal and FOUR (4) copies to include the following:
 - i. Title Page
Title Page showing the request for proposals subject; the firm's name; the name, address and telephone number of the contact person; and the date of the proposal.
 - ii. Table of Contents
 - iii. Transmittal Letter
A signed letter of transmittal briefly stating the responder's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer.
 - iv. Detailed Proposal
The detailed proposal should follow the order set forth in Section VI B of this Request for Proposals.
- b. The proposer shall submit an original and FOUR copies of a dollar cost bid in a separate sealed envelope marked as follows:

SEALED DOLLAR COST BID PROPOSAL
FOR
Hastings on Hudson SCHOOL DISTRICT
FOR
PROFESSIONAL AUDITING SERVICES

- c. Proposers should send the completed proposal consisting of the two separate envelopes to the following address:

Maureen Caraballo
Hastings on Hudson UFSD
27 Farragut Avenue
Hastings on Hudson, New York 10706

- d. Proposals received after 9:00 a.m., June 6, 2022 will be returned unopened.

B. Technical Proposal

1. General Requirements

The purpose of the Technical Proposal is to demonstrate the qualifications, competence, and capacity of the firms seeking to undertake an independent audit of the Hastings on Hudson Union Free School District in conformity with the requirements of this Request for Proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the Request for Proposals requirement.

THERE SHOULD BE NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN THE TECHNICAL PROPOSAL DOCUMENT.

The Technical Proposal should address all the points outlined in the Request for Proposals (excluding any cost information which should only be included in the sealed dollar cost bid). The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the Request for Proposals. While additional data may be presented, the following subjects, items Nos. 2 through 9, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firm should provide an affirmative statement that it is independent of the Hastings on Hudson Union Free School District as defined by generally accepted auditing standards/the U.S. General Accounting Office's Government Auditing Standards (1994).

The firm should also list and describe the firm's professional relationships involving the District 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 such professional relationships entered into during the period of this contract.

3. Prior single Audit Experience

The firm should include prior or current engagements pursuant to the Amended Single Audit Act and Office of Management and Budget Circular A-133.

4. Firm Qualifications and Experience

The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis. The location of the office from which the work is to be done should be no more than 50 miles from the Hastings on Hudson UFSD.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk review or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with the state regulatory bodies or professional organizations.

5. Partner, Supervisory, and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors, and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in New York State. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the District. However, in either case, the District retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this Request for Proposals can only be changed with the express prior written permission of the District, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the Proposer provided that replacements have substantially the same or better qualifications or experience.

6. Similar Engagements with Other Districts

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum-5) performed in the last five years that are similar to the engagement described in the Request for Proposals.

Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

7. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this Request for Proposals. In developing the work plan, reference should be made to such sources of information as the District's budget and related materials, organizational chart, programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement.

- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement.

**NO DOLLARS SHOULD BE INCLUDED IN THE
TECHNICAL PROPOSAL**

- c. Sample size and type and extent of testing
 - d. Approach to be taken to gain and document an understanding of the District's internal control structure.
 - e. Approach to be taken in determining laws and regulations that will be subject to audit test work.
 - f. Approach to be taken in drawing audit samples for purposes of tests of compliance.
8. Identification of Anticipated Potential Audit Problems
The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the District.
9. Report Format
The proposal should include sample formats for required reports.

C. Sealed Dollar Cost Bid

- 1. Total All-Inclusive Maximum Price

The sealed dollar cost bid should contain all pricing information relative to performing the audit engagement as described in this Request for Proposals. The total-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses. This maximum price should cover follow-up work, rectifying deficiencies with any cognizant agencies, and provide for advice and counsel to the staff throughout the terms of this engagement.

The District will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.

The first page of the sealed dollar cost bid should include the following information:

- a. Name of firm
 - b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the District.
 - c. A total All-Inclusive Maximum Price for the fiscal year ending June 22, 2023 engagement, and, optionally, for the following four years.
2. Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each.
 3. Rates for Additional Professional Services
 4. Estimated Out-of-Pocket expenses
 5. Manner of Payment
Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal and in accordance with the District's policies and procedures. Ten percent (10%) will be withheld from each billing pending delivery of the firm's final reports.

VIII. EVALUATION PROCEDURES

Proposals will be evaluated based upon the firm meeting the mandatory criteria set forth below and will be evaluated both for technical qualifications and price. Notwithstanding the above, the District is under no obligation to award the contract to the proposer with the lowest price.

A. Mandatory Elements

1. The audit firm is independent and licensed to practice in New York State.
2. The audit firm's professional personnel have received adequate continuing professional education within the preceding two years.
3. The firm has no conflict of interest with regard to any work performed by the firm for the District.
4. The firm submits a copy of its most recent external quality control review report and the firm has a record of quality audit work.
5. The firm has expertise in New York State school district audits.
6. The firm complies with the instructions in this request for proposal for preparing and submitting the proposal.

IX. FINAL SELECTION

- A. Board of Education will approve a firm based upon the recommendation of the Superintendent and the District Treasurer, and the Audit Committee.
- B. It is anticipated that a firm will be selected by June 2, 2022. Following notification of the firm selected, it is expected a contract will be executed between both parties by June 6, 2022.
- C. Right to Reject Proposals

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 District and the firm selected.

The District reserves the right without prejudice to reject any or all proposals.

The District further reserves the right to award this contract to other than the proposer with lowest fee since this is a professional service and not subject to Section 103 of the General Municipal Law.

APPENDIX A

PROPOSER GUARANTEES

- I. The Proposer certifies it can and will provide and make available, as a minimum, all services set forth in Nature of Services Required.
- II. The Proposer has read Appendix and Contractual Requirements, and agrees that the rights and prerogatives as detailed are retained by the Hastings on Hudson Union Free School District.
- III. The Proposer agrees to be bound by the contractual requirements delineated in Appendix.

Signature of Official: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

APPENDIX B

PROPOSER WARRANTIES

- I. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- II. Proposer warrants that it will not delegate or subcontract or assign its responsibilities under an agreement without the prior written permission of the Hastings on Hudson Union Free School District.
- III. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

APPENDIX C

SCHEDULE OF AUDIT QUOTATIONS

AS PROPOSED

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Audit of general purpose financial statements, and all other services not separately listed below.	_____	_____	_____	_____	_____
Single Audit	_____	_____	_____	_____	_____
Audit of Extra classroom Activity Fund	_____	_____	_____	_____	_____
TOTAL ALL-INCLUSIVE MAXIMUM PRICE	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

APPENDIX D

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE 2022-2023 FINANCIAL STATEMENTS**

	HOURS	STANDARD HOURLY RATE	QUOTED HOURLY RATES	TOTAL
Partners		\$	\$	\$
Managers		\$	\$	\$
Supervisory Staff		\$	\$	\$
Staff		\$	\$	\$
Other: (specify)		\$	\$	\$
<i>Subtotal: (Financial Audit inclusive of Extra classroom Audit and Single Audit):</i>		\$	\$	\$
Cost of updating appraisal for any applicable GASB statements (e.g. 34,45)		\$	\$	\$
Out-of-Pocket Expenses: Meals & Lodging Transportation Other: (specify)____ _____		\$	\$	\$
TOTAL ALL-INCLUSIVE MAXIMUM PRICE FOR AUDIT.				\$

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.

APPENDIX E

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE 2023-2024 FINANCIAL STATEMENTS**

	HOURS	STANDARD HOURLY RATE	QUOTED HOURLY RATES	TOTAL
Partners		\$	\$	\$
Managers		\$	\$	\$
Supervisory Staff		\$	\$	\$
Staff		\$	\$	\$
Other: (specify)		\$	\$	\$
<i>Subtotal: (Financial Audit inclusive of Extra classroom Audit and Single Audit):</i>		\$	\$	\$
Cost of updating appraisal for any applicable GASB statements (e.g. 34,45)		\$	\$	\$
Out-of-Pocket Expenses: Meals & Lodging Transportation Other: (specify)____ _____		\$	\$	\$
TOTAL ALL-INCLUSIVE MAXIMUM PRICE FOR AUDIT.				\$

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.

APPENDIX F

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE 2024-2025 FINANCIAL STATEMENTS**

	HOURS	STANDARD HOURLY RATE	QUOTED HOURLY RATES	TOTAL
Partners		\$	\$	\$
Managers		\$	\$	\$
Supervisory Staff		\$	\$	\$
Staff		\$	\$	\$
Other: (specify)		\$	\$	\$
<i>Subtotal: (Financial Audit inclusive of Extra classroom Audit and Single Audit):</i>		\$	\$	\$
Cost of updating appraisal for any applicable GASB statements (e.g. 34,45)		\$	\$	\$
Out-of-Pocket Expenses: Meals & Lodging Transportation Other: (specify)____ _____		\$	\$	\$
TOTAL ALL-INCLUSIVE MAXIMUM PRICE FOR AUDIT.				\$

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.

APPENDIX G

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE 2025-2026 FINANCIAL STATEMENTS**

	HOURS	STANDARD HOURLY RATE	QUOTED HOURLY RATES	TOTAL
Partners		\$	\$	\$
Managers		\$	\$	\$
Supervisory Staff		\$	\$	\$
Staff		\$	\$	\$
Other: (specify)		\$	\$	\$
<i>Subtotal: (Financial Audit inclusive of Extra classroom Audit and Single Audit):</i>		\$	\$	\$
Cost of updating appraisal for any applicable GASB statements (e.g. 34,45)		\$	\$	\$
Out-of-Pocket Expenses: Meals & Lodging Transportation Other: (specify)____ _____		\$	\$	\$
TOTAL ALL-INCLUSIVE MAXIMUM PRICE FOR AUDIT.				\$

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.

APPENDIX H

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE 2026-2027 FINANCIAL STATEMENTS**

	HOURS	STANDARD HOURLY RATE	QUOTED HOURLY RATES	TOTAL
Partners		\$	\$	\$
Managers		\$	\$	\$
Supervisory Staff		\$	\$	\$
Staff		\$	\$	\$
Other: (specify)		\$	\$	\$
<i>Subtotal: (Financial Audit inclusive of Extra classroom Audit and Single Audit):</i>		\$	\$	\$
Cost of updating appraisal for any applicable GASB statements (e.g. 34,45)		\$	\$	\$
Out-of-Pocket Expenses: Meals & Lodging Transportation Other: (specify)____ _____		\$	\$	\$
TOTAL ALL-INCLUSIVE MAXIMUM PRICE FOR AUDIT.				\$

Note: The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.

APPENDIX I

**SCHEDULE OF FEES FOR ADDITIONAL SERVICES AND AUDITS
IF REQUESTED BY HASTINGS ON HUDSON UNION FREE SCHOOL DISTRICT**

	<u>HOURLY RATE</u>
PARTNERS	_____
MANAGERS	_____
SUPERVISORY STAFF	_____
STAFF	_____
OTHER (SPECIFY)	_____