REQUEST FOR PROPOSAL –CLAIMS AUDITING SERVICES

MANHASSET UNION FREE SCHOOL DISTRICT
200 MEMORIAL PL.
MANHASSET, NY 11030

The Manhasset Union Free School District, hereinafter referred to as the "District", invites proposals from qualified individuals and experienced accounting firms, hereinafter referred to as the "Auditor", to perform **claims audit functions.**

In accordance with the District's policies and procedures, contracts for professional services requiring special skill or training are not subject to competitive bidding requirements of §103 of General Municipal Law.

I. PURPOSE

The District is requesting proposals from qualified individuals and accounting firms interested in providing claims audit functions for the District beginning with the 2025-2026 School Year. The claims audit function will be performed in order to allow or reject all accounts, claims, charges or demands against the district in accordance with laws, regulations, and District policy.

II. PROPOSAL REQUIREMENTS

A. Firms must submit a proposal by **Friday, April 11, 2025 by 11:30 a.m**. Proposals should be sent to the Business Office, 200 Memorial Pl., Manhasset, NY 11030 to the attention of Mrs. Christina McDonnell. RFP's received after this date and time will be returned unopened to the firm.

B. Each RFP shall be submitted in a sealed envelope and be clearly marked "Request for Proposal – Claims Audit Services".

C. Each firm shall submit one original proposal and one copy.

D. Each page of the proposal must state the firm submitting the proposal, the fact that the RFP is being submitted to Manhasset UFSD, and the page number.

E. RFP's should not be unnecessarily long, and should be submitted in a format that permits copying for review.

F. Complete submission of the items requested in Sections VI and VII.

All RFP's become the property of the District. The District will not divulge any information presented in the RFP to anyone outside the District without the written approval of the firm. There is no express or implied obligation for the District to reimburse responding firms for any expenses incurred in response to this RFP.

Incomplete submissions will not be considered for award.

III. BRIEF DESCRIPTION OF THE DISTRICT

- Enrollment: 3,027
- Number of Employees: 524
- Component District of Nassau BOCES
- Schools:
    - Manhasset Secondary School (Grades 7-12)
    - Munsey Park Elementary School (Grades K-6)
    - Shelter Rock Elementary School (Grades K-6)
- Board of Education: 5 member Board of Education
- Financial Management:

   - Superintendent of Schools: Dr. Gaurav Passi
   - Assistant Superintendent for Business: Dr. Sam Gergis
   - External Auditor: R.S. Abrams & Co., LLP
   - Internal Auditor: Cerini and Associates, LLP
   - Purchasing Agent: Christina McDonnell
   - Treasurer: Quinn Paggi
   - District Audit Committee
- Budget: District voters approved the 2024-2025 Budget of $111,286,207 on May 21, 2024
- Three-year history of various transactions:
   - Purchase Orders (All Funds)
      - 2021-2022 2,628
      - 2022-2023 2,808
      - 2023-2024 2,656
   - Checks Issued
      - 2021-2022 4,297
      - 2022-2023 4,566
      - 2023-2024 4,072

IV. SCOPE

1. Claims Auditor shall:

- Be familiar with the legal requirements associated with General Municipal Law Section 103 and the bidding requirements and become familiar with the District Policy governing quotations and requests for purchase not required to be bid.

- Be familiar with the practice and use of co-operative bidding, county contracts, and state OGS contracts.

2. Perform the following duties twice a month:

- Review all warrants prepared for that period.

- Review all supporting documents for each warrant and ascertain that all supporting documents for each claim are attached.

- Confirm that the invoice and/or purchase order has been approved by an authorized employee.

- Confirm that each payment includes the following:
   - Approved purchase order attached?
   - The purchase order is dated prior to the invoice date?
   - An authorized employee signed the receiving report indicating work and/or materials delivered to the District are satisfactory and complete?
   - The address on purchase order matches invoice?
   - The invoice was approved for payment?
   - All goods and services are clearly described on the invoice?
   - The goods and/or services on the invoice match the purchase order?
   - The purchase order estimated cost is comparable to the invoice?
   - Confirm that sales tax is not being paid.
   - The invoice is mathematically accurate?

- Trace any payments made to consultants or for professional services to contract or Board minutes.

- For conference and/or travel reimbursements verify that supporting documentation and original receipts are attached to all payments.
- Trace any payments for employee fringe benefits to contract and supporting documentation and review for proper tax treatment.
- Verify that cumulative purchases associated with an open purchase order do not exceed the approved limit.
- Verify that all bids and quotes obtained were in accordance with General Municipal Law and Board of Education policy.
- Confirm all invoices and supporting documents are stamped paid, to prevent duplicate payment.
- Determine that purchases in accordance with cooperative agreements are for the terms and pricing as specified.
- The individual vouchers and the warrant should be certified by the Claims Auditor.
- Perform any other functions, duties and responsibilities associated with the claims auditor position and as may be further directed by the Board of Education.
- Provide reports to the Board of Education on a monthly basis and meet with the Board of Education on at least an annual basis or as deemed necessary by the Board.

In the event the Claims Auditor believes that fraud and/or theft has been or may have been committed by any District employee, he or she is to immediately notify the President of the Board of Education.

V. TERM OF CONTRACT

Contract period shall be for one (1) year beginning with the fiscal year July 1, 2025. The District shall have the option, in its sole discretion, to renew this contract for an additional four (4) years, upon review and approval by the Board of Education each year. The Board reserves its right, at any time, to cancel such contract for any reason in accordance with the provisions of Section IX.

VI. MANAGEMENT & QUALIFICATIONS

In setting forth its qualifications, each firm submitting a proposal shall:

A. Provide evidence that the firm or individual is either a New York State licensed Certified Public Accounting Firm, or a licensed Certified Public Accountant in accordance with the New York State Education Department, Office of the Professions as a partner or officer of the firm.

B. Describe the individual's or firm's experience and expertise focusing on claims control.

C. State the names and credentials of all partners, associates and accountants that might be assigned to this engagement and provide their resumes.

D. Identify the nature of any potential conflict of interest the firm or individual might have in providing these services to the District.

E. Provide a copy of the firm's or individual's latest peer review.

F. Provide an affirmation statement that staff assigned to the District have met all continuing professional education requirements.

G. Provide references of other school districts for which you have performed the requested services and the length of time you have performed these services for each district.

H. Provide any information, if applicable, on the circumstances and status of any legal and/or disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

I. Provide any other information that might be beneficial to the District.

VII. COST

It is expected that the claims auditor selected will be at the District a minimum of twice a month. It is further expected that to the extent possible the same individual will be available on this twice a month basis. The quotation should be based on these requirements. Each proposal will clearly state fees to be charged to the District for the annual claims auditing of all funds of the District for the fiscal year.

A. A flat fee, inclusive of all necessary expenses, for the claims audit for the fiscal year ended June 30, 2026. This fee should also cover any follow-up work and provide for advice and counsel to District staff throughout the term of this contract.

B. A flat fee, in the event this contract is extended, for the claims audit for the fiscal years ended June 30, 2027, 2028, 2029 and 2030. Again, this fee should include all necessary expenses to provide the claims audit service.

VIII. INTERVIEW

The selection process *may* include an interview(s) with any combination of the Assistant Superintendent for Business, the Audit Committee and the Board of Education. The District will make reasonable attempts to schedule each interview at a time that is agreeable to the potential firm. Failure of a firm to report to an interview on the date scheduled may result in rejection of the proposal. All firms may not be called for an interview.

IX. TERMINATION OF CONTRACT

Any contract agreed to under this Request for Proposal is subject to termination by either party, for any reason, upon thirty (30) days written notice to the other party. In the event of termination of the contract, the District's responsibility shall be limited to payment for services performed.

X. RIGHTS

The Board of Education reserves the right to:

A. Request additional information from any firm who submitted a valid proposal.

B. Negotiate with one or more of the finalists, the fees and terms of the engagement.

C. Reject, without prejudice and for any reason, any and all RFP's or any parts of any proposals.

D. Reject staff assigned who the District believes does not have the appropriate experience or qualifications to conduct the audit.

E. Select the individual or firm that, in its opinion, best meets the District's needs. This is not necessarily the firm whose fees are the lowest.

XI. CRITERIA FOR SELECTION

RFP's will be evaluated using the following criteria:

A. Number of staff, by level, assigned to the District for the audit and their experience in conducting claims audits
B. Number of other NYS school districts the firm has audited
C. Participation in a quality control program by their peers
D. Ability to conduct the audit within the district's parameters
E. Overall qualifications and experience of the firm
F. Professional fees

XII. LEGAL CONSTRUCTION

In the event any one or more of the provisions contained in this agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision thereof and this agreement shall be construed as if such invalid, illegal or unenforceable provision has never been contained therein.

XIII. INDEMNIFICATION

The successful Proposer shall defend, indemnify and save harmless the District, its employees and agents, from and against all claims, damages, losses and expenses (including without limitations, reasonable attorneys' fees) arising out of, or in consequence of, any negligent or intentional act or omission of the successful Proposer its employees, or agents, to the extent of its or their responsibility for such claims, damages, losses and expenses.

XIV. INSURANCE REQUIREMENTS

If this RFP results in a contract between the District and the Auditor, the Auditor will be **required** to provide evidence of minimum insurance of the types and the amounts listed below.

A. General Liability: Each such policy shall provide a minimum coverage of One Million Dollars ($1,000,000.00) per occurrence subject to an annual aggregate of Three Million Dollars ($3,000,000).
B. Professional Liability/Errors & Omissions: Each such policy shall provide a minimum coverage of One Million Dollars ($1,000,000.00) per occurrence subject to an annual aggregate of Three Million Dollars ($3,000,000).
C. Worker's Compensation: Evidence of coverage should be provided on the appropriate form. This form will differ based upon how you insure for worker's compensation. ACORD forms are not acceptable.
D. Name the District as an additional insured **and** provide the appropriate additional insured endorsement.
E. All insurance policies are to be underwritten by a licensed and/or admitted New York State Insurer with a minimum Bests rating of A-minus.

XV. FRAUD OR ILLEGAL ACTS

In the event the Auditor believes that fraud and/or theft has been or may have been committed by any District employee, he or she is to immediately notify the President of the Board of Education and the Audit Committee.

XVI. INQUIRIES

All inquiries concerning this RFP should be directed to:

Christina McDonnell
Purchasing Agent
200 Memorial Pl.
Business Office
Manhasset, NY 11030
Phone: 516-267-7702
Fax: 516-267-1618
Email: Christina_McDonnell@manhassetschools.org

Manhasset Union Free School District

Request for Proposals

-Claims Auditor-

Proposals will be received until 11:30 a.m. on April 11, 2025