

WESTBURY UNION FREE SCHOOL DISTRICT
Two Hitchcock Lane
Old Westbury, NY 11568
(516) 874-1803

REQUEST FOR PROPOSALS (RFP)
INDEPENDENT EXTERNAL AUDIT SERVICES – RFP #2025/26-07

1. Statement of Purpose

The Westbury Union Free School District, hereinafter referred to as "District" invites RFP, Request for Proposals, to provide external audit services from qualified firms of **Certified Public Accountants** to audit its financial statements for the fiscal year ending June 30, 2027 and the four succeeding years (2027-28, 2028- 29, 2029-30, 2030-31) if mutually acceptable each year to the Board and the auditing firm. Each year the Board may choose to reappoint the External Auditors at the Reorg Meeting or may place another RFP after the audit year concludes.

The District is required, under Education Law Section 2116-a, the Regulations of the Commissioner of Education Section 170.2(r) and 172.3(d), to secure an annual audit by an independent auditor of all funds including extra-classroom activity funds. The Single Audit Act of 1984 also requires an audit of federal monies received. 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. This RFP encompasses all of the aforementioned.

To be considered, an original and two (2) copies of a proposal must be received by the **Purchasing Agent**, at Two Hitchcock Lane, Old Westbury, New York 11568 **by January 6, 2026**. The Board of Education reserves the right to accept or reject any or all proposals or any part of the proposal. The Board of Education reserves the right to award the auditing services proposal in whole or in part. After a review process, the Board of Education will appoint an independent auditor.

2. Anticipated Time Line

Release of RFP Specifications: 12/11/25
Proposals Due: 1/6/26
Committee Review & Selection January 7, 2026 – January 16, 2026 (EST.)
BOE Appointment: January 2026 (EST.)

3. District Profile

- A. Enrollment: Approximately 4,400 students, grades Pre-K-12, in 6 buildings
- B. Board of Education: 7 members elected by seat for 3-year terms
- C. BOCES: Component of the Western Suffolk Board of Cooperative Educational Services
- D. Number of Employees: Over 400 employees; 5 bargaining units, WTA, WASA, WAA, WTAA, UPSEU
- E. Budget and Federal Awards: The 2025-2026 approved general fund budget is \$201,344,468. For the same timeframe, it has federal grants of approximately \$6,000,000.
- F. Other Operations: The District has outsourced its student transportation but maintains a CEP, Community Eligible Program, food services programs through a Food Services Management Company.
- G. Business Office: The Business Office staff consists of the School Business Official, Assistant Business Administrator, District Treasurer, Accountant, 2 Accounts Clerks, Purchasing Technician and an

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Administrative Assistant

H. nVision supported by Finance Manager, Nassau BOCES.

I. Fiscal Year: July 1-June 30

J. Fund Structure: General (A); School Lunch (C); Special Aid (F); Capital (H); Miscellaneous Revenue (CM); and Debt Service (V)

K. Payroll:

1. Approximately 900 paychecks per pay period; approximately 23,400 paychecks annually, including substitutes, tutors, summer school staff, coaches, athletics and other temporary employees.
2. Payroll is processed bi-weekly.

L. Purchasing:

1. Approximately 3,200 purchase orders annually
2. Cooperative Bids with Nassau BOCES, Ed-Data Services, as well as NYS contract purchases
3. A monthly average of approximately 500 accounts payable vouchers and checks

M. Key Personnel:

Superintendent of Schools:.....	Dr. Tahira Dupree-Chase
Assistant Superintendent for C&I – Elementary	Ms. Robin Barnett
Assistant Superintendent for C&I – Secondary	Mr. Brendan Gallivan
Assistant Superintendent for HR:.....	Dr. Roger Bloom
Acting Assistant Superintendent for Finance and Operations.	Ms. Mary O’Neill
Special Education Director	Mr. Michael Mack
Director of I.T.....	Mr. Scott VanKurin
District Treasurer:.....	Ms. TBD
Claims Auditor:	Mr. Michael Wolf
District Clerk:	Ms. Beverley Cathnott
Prior External Auditor:	EFPR Group, LLP

N. Internal Audit: The District contracts with Nawrocki Smith, LLP, CPAs to perform the internal audit function.

O. Prior Year Audit: Prior audit reports and financial statements are available for inspection in the District offices. Reports are also available on our district website <https://www.westburyschools.org>.

4. Overview of Services Required

A. The annual audit of all funds of the District will be performed in accordance with the following:

1. GAAS, Generally Accepted Auditing Standards
2. GAGAS, Generally Accepted Government Auditing Standards

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3. GAAP, Generally Accepted Accounting Standards
4. GASB, Governmental Accounting Standards Board
5. FASB, Financial Accounting Standards Board
6. Applicable standards promulgated by the New York State Comptroller
7. Applicable regulations of the Commissioner of Education
8. Applicable regulations of the federal government as defined in OMB Circular A-133
9. Applicable regulations pertaining to GAAS, GAGAS, GAAP, GASB and FASB
10. Board of Education Policy and Procedures

B. For the CPA firm that is awarded this contract, terms and conditions shall be outlined in the CPA's engagement letter. Engagement letter shall include at a minimum:

1. Audit scope, deliverables and standards for performance,
2. Sanctions for non-performance,
3. Payment method,
4. Conditions under which contract terms may be modified or terminated,
5. Supervision of the audit,
6. Length of the contract with language to reflect the requirement of the competitive RFP every five years.

C. Fieldwork shall be performed at mutually agreed upon times. Preliminary fieldwork is typically performed for approximately 2-3 days in June. Final fieldwork shall begin on or after August 1st and conclude no later than August 31st, with draft reports by September 15th. It is estimated that the actual time in the District will be between 3 and 5 days during August. The District requests that the staff assigned to perform preliminary audit work prior to June 30 will be the same staff to complete the fieldwork in August.

D. The selected firm will notify the District in advance of needed assistance or documentation from business office staff or internal auditor. The firm will also notify the District in advance regarding special concerns for work area and equipment.

E. Following completion of the audit of the fiscal year's financial records, the auditor shall issue:

1. Independent Auditor's Report on Basic Financial Statements with Accompanying Required Supplementary Information and Supplementary Information.
2. Management Discussion and Analysis
3. Statement of Net Position
4. Statement of Activities
5. Balance Sheet - Governmental Funds
6. A Reconciliation of Governmental Fund Balances to Government-Wide Net Position
7. Statement of Revenues, Expenditures, Expenditures and Changes in Fund Balances-Governmental Funds
8. Reconciliation of Statement of 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
10. Notes to the Financial Statements

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11. Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - General Fund
12. Schedule of Proportionate Share of Net Pension Liability (Asset)
13. Schedule of Pension Contributions
14. Schedule of Changes in Total OPEB Liability and Related Ratios
15. Schedule of Change from Adopted Budget to Revised Budget - General Fund
16. Schedule of use of Unreserved Fund Balance - General Fund
17. Schedule of Project Expenditures - Capital Project fund (if applicable)
18. Schedule of Investment in Capital Assets, Net of Related Debt
19. Independent Auditor's Report on the Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Generally Accepted Government Auditing Standards
20. Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by Uniform Guidance
21. Schedule of Expenditures of Federal Awards
22. Notes to Schedule of Federal Awards
23. Schedule of Findings and Questioned Costs (if applicable)
24. Corrective Active Plan for A-133 audit findings for federal awards (if applicable)
25. A management letter that will include a summation statement of audit findings, a description of any significant weaknesses in internal control, and recommendations for financial management improvement. Non-reportable conditions discovered by the auditors shall be verbally reported to management.

F. The selected firm will type and make copies of all reports on its premises, providing one (1) electronic copy and delivering nine (9) bound copies of all reports to the School Business Official. The annual auditors' report letter to management shall be attached to or included with the financial statements. The firm shall advise the School Business Official as to the proper promulgation of their reports in writing. The reports shall be presented to the Board of Education at a regularly scheduled public meeting prior to the October deadline.

G. The selected firm shall perform all necessary follow-up work and provide for advice and counsel to staff throughout the term of the contract.

H. The selected firm shall be required to meet with the District's Audit Committee at least once during each fiscal year. Auditors shall assure themselves that the District's governing board is informed of each of the following:

1. The auditor's responsibility under GAAS, 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

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I. Although work papers will remain the property of the CPA firm, the District will have access to these materials along with any authorized governmental agency. All work papers associated with this engagement shall be retained for a minimum of seven (7) years from the date of the audit report. In addition, the firm shall respond to reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

J. Barring the instance of any irregularities and illegal acts by the District's management, the Auditor shall review any and all findings, corrective action plans and relative timelines with the District's management. Only in the instance where the Auditor believes the District's management is involved in the irregularities and/or illegal acts, the Auditor shall make their report directly and immediately to the District's Audit Committee and Board of Education.

K. Any contract agreed to under this Request for Proposal is subject to termination by either party with thirty (30) days written notice. In the event of termination of the contract, the District's responsibility shall be to pay for unpaid services performed. Or, upon mutual agreement this contract may be extended in one year increments. The total length of the contract shall not exceed five years.

5. Proposal Requirements

A. Transmittal Letter

Include a signed letter of transmittal briefly stating the firm's understanding of the work to be done, the commitment to perform the work within the time period, a statement that the proposal is a firm and irrevocable offer, and 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.

B. Firm Qualifications and Experience

1. Provide affirmative statement that the firm is independent of the District as defined by Generally Accepted Auditing Standards and US GAO Governmental Auditing Standards.
2. State the firm size, size of the governmental auditing staff and location of the office from which the work on this engagement is to be performed.
3. Submit a copy of the firm's most recent external quality control peer review report and letter of comments and state whether it included a review of specific government engagements.
4. Provide a description of any regulatory action taken within the last 5 years by an oversight body, such as the State Education Department or Internal Revenue Service, against the firm or staff members.
5. Provide a listing of references for school districts for whom services were rendered within the past five years. Include contact name and phone number.

C. Firm Staff

1. Provide names and brief resumes (including governmental and school district auditing experience) of the engagement partner, supervisors/managers and other specialists who will be assigned to the engagement. Indicate whether each of the individuals who will be conducting the audit is registered and licensed to practice as a Certified Public Accountant in New York State.
2. The Board of Education reserves the right to reject staff who they feel do not have appropriate experience or qualifications to conduct the audit.

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D. 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 this RFP. 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. Describe the approach to be taken to gain and document an understanding of the District's internal control structure as well as the approach to be taken in drawing audit samples for purposes of tests of compliance.

E. Fees

1. Each proposal will clearly state the fees to be charged to the District for the annual audit of all funds of the District for each of the years ended June 30, 2027 through June 30, 2031.
2. This fee should be a flat annual rate and include all necessary expenses to perform the services described in this RFP, encompassing the audit of the general purpose financial statements, the audit of the extra-classroom activity fund, and the single audit.
3. Each proposal will also state the basis on which special audit fees may be billed.

6. Proposal Submission

A. Each firm shall submit one original proposal and two (2) copies to the following address:

Westbury Union Free School District
Purchasing Agent
Two Hitchcock Lane
Old Westbury, NY 11568
(516) 874-1803

B. The envelope must be clearly labeled "**Independent External Audit Services – RFP #2025/26-07.**"

C. All proposals must be received by the Purchasing Agent at the address above **no later than January 6, 2026 at 10:00 a.m.** Any proposals received after this deadline will be returned unopened to the firm.

D. All proposals and accompanying documentation shall become the property of the District. The District shall not divulge any information presented in the RFP to anyone outside the District without the written approval of the firm.

E. The 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.

F. There is no expressed or implied obligation for the District to reimburse responding firms for any expenses incurred in preparing proposals or attending interview(s) in responding to this request.

G. Include a completed and executed copy of APPENDIX A: PROPOSER GUARANTEES/WARRANTIES

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H. In addition, all proposals must include completed **References, Vendor Disclosure, Non-Collusive Certification, and Certification of Compliance with the Iran Divestment Act of 2012 forms**. All materials submitted in response to this request for proposal shall become the property of the District.

7. Evaluation and Selection Process

A. The Board of Education, in consultation with the Audit Committee, is responsible for establishing the criteria of the evaluation. Some elements included in this evaluation (not necessarily in order):

1. Qualifications - experience of firm, size and experience of staff, educational back-ground, specialized skills
2. Reference checks
3. The clarity of the firm's proposal
4. Audit approach
5. The fees to be charged
6. The firm's past performance on meeting deadlines
7. Result of peer review

B. The District's Audit Committee will review proposals. This Committee is comprised of District management, community members and board members.

C. 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.

D. Formal acceptance of a proposal is intended no later than the **January 2026** Board of Education meeting.

E. The District reserves the right to reject without prejudice any and all quotations received under this Request for Proposal.

8. Insurance Requirements

1. Notwithstanding any terms, conditions or provisions, in any other writing between the parties, the professional consultant hereby agrees to effectuate the naming of the District/BOCES as an Additional Insured on the professional consultant's insurance policies, except for workers' compensation and N.Y. State Disability insurance.

2. The policy naming the District as an Additional Insured shall: a. Be an insurance policy from an A.M. Best A- rated or better insurer, licensed to conduct business in New York State. A New York licensed and admitted insurer is strongly preferred. b. State that the organization's coverage shall be primary and non-contributory coverage for the District/BOCES, its Board, employees and volunteers with a waiver of subrogation in favor of the District/BOCES for all coverages including Workers Compensation. c. Additional insured status for General Liability coverage shall be provided by standard or other endorsements that extend coverage to the District/BOCES (CG 20 26) or equivalent. The decision to accept an endorsement rests solely with the

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District/BOCES. A completed copy of the endorsements must be attached to the Certificate of Insurance to include General Liability, Auto Liability (where applicable) and Umbrella/Excess coverages.

3. a. The certificate of insurance must describe the services provided by the professional consultant that are covered by the liability policies.

b. At the District's/BOCES' request, the professional consultant shall provide a copy of the declaration page of the liability and umbrella/excess policies with a list of endorsements and forms. If requested, the professional consultant will provide a copy of the policy endorsements and forms.

4. The professional consultant agrees to indemnify the District/BOCES for applicable deductibles and self-insured retentions.

5. Minimum Required Insurance:

a. Commercial General Liability Insurance \$1,000,000 per Occurrence/ \$2,000,000 Aggregate
\$2,000,000 Products and Completed Operations \$1,000,000 Personal and Advertising Injury \$100,000 Fire
Damage \$10,000 Medical Expense

b. Automobile Liability \$1,000,000 combined single limit for owned, hired, borrowed and non-owned motor vehicles.

c. Workers' Compensation and NYS Disability Insurance Statutory Workers' Compensation (C-105.2 or U-26.3); and NYS Disability Insurance (DB120.1) for all employees [per NYS WC and Disability laws]. Proof of coverage must be on the approved specific form, as required by the New York State Workers' Compensation Board. ACORD certificates are not acceptable. A person seeking an exemption must file a CE-200 Form with the state. The form can be completed and submitted directly to the WC Board online.

d. Professional Errors and Omissions Insurance \$2,000,000 per occurrence/\$2,000,000 aggregate for the professional acts of the consultant performed under the contract for the district/BOCES. If written on a "claims-made" basis, the effective date must pre-date the inception of the contract or agreement. Coverage shall remain in effect for three years following the completion of work.

e. Umbrella/Excess Insurance \$3,000,000 each Occurrence and Aggregate. Umbrella/Excess coverage shall be on a follow-form basis or provide broader coverage over the required Auto Liability (where applicable), General Liability and Professional Liability coverages.

6. The Professional Consultant acknowledges that failure to obtain such insurance on behalf of the District/BOCES constitutes a material breach of contract and subjects it to liability for damages, indemnification and all legal remedies available to the District/BOCES. The professional consultant is to provide the District/BOCES with a certificate of insurance, evidencing the above requirements have been met, prior to the provision of services. The failure of the District/BOCES to object to the contents of the certificate or the absence of same shall not be deemed a waiver of any rights held by the District/BOCES.

9. Questions Concerning the RFP

All contacts with District personnel concerning the contents of this RFP must be through Purchasing Agent rstein@westburyschools.org or moneill@westburyschools.org . To the extent possible all questions 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. We thank you in advance for your interest in serving our district and look forward to receiving your proposal to **The Westbury Union Free School District**.

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APPENDIX A

PROPOSER GUARANTEES / WARRANTIES

1. The Proposer certifies it can and will provide and make available, as a minimum, all services set forth in the Overview of Services Required.
2. The Proposer has read all contractual requirements as described in the Request for Proposal and agrees that the rights and prerogatives as detailed are retained by Westbury Union Free School District.
3. The Proposer agrees to be bound by the contractual requirements as delineated in the Request for Proposal.
4. The 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.
5. The Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the Westbury Union Free School District.
6. The Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Submitted by:

Signature of CPA Firm/Official: _____

Partner's Name (typed or printed): _____

Title: _____

Firm: _____

Date: _____

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REFERENCES

Company Name: _____

Address: _____

Contact Person: _____

Telephone: _____

Dates of Contract(s) _____

Company Name: _____

Address: _____

Contact Person: _____

Telephone: _____

Dates of Contract(s) _____

Company Name: _____

Address: _____

Contact Person: _____

Telephone: _____

Dates of Contract(s) _____

Proposer's Name: _____

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VENDOR DISCLOSURE CERTIFICATION

Vendor must complete either Section A or B below and returned with your proposal

- A. This is to certify that the principal members of the company listed below are not related to any Board members, officers or employees of the Westbury Union Free School District (WUFSD) and no Board member, officer or employee of the WUFSD is directly or indirectly interested in this proposal or the supplies, materials, equipment, work or services which are related to it, or in any portion of the profits thereof.

SIGNATURE

COMPANY NAME

PRINT NAME

- B. This is to certify that the following Westbury Union Free School District Board members, officers or employees are related to principal members of the company listed below or have a direct or indirect interest in this proposal or the supplies, materials, equipment, work or services which are related to it, or in any portion of the profits thereof.

NAME	RELATIONSHIP	NAME OF WUFSD RELATION

SIGNATURE

COMPANY NAME

WESTBURY UNION FREE SCHOOL DISTRICT
Two Hitchcock Lane
Old Westbury, NY 11568
(516) 874-1803

Non-Collusive Bidding Certification

Firm Name _____

Business Address _____

Telephone Number _____ Date of Bid _____

1. General Bid Certification
The bidder certifies that he will furnish, at the prices herein quoted, the materials, equipment, and/or services as proposed on this bid.
2. Non-Collusive Bidding Certification
By submission of this bid proposal, the bidder certifies that he is complying with Section 103-d of the General Municipal Law as follows:

Statement of non-collusion in bids and proposals to political subdivision of the state. Every bid or proposal here-after made to a political subdivision of the state or any public department, agency or official thereof where competitive bidding 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 bidder and affirmed by such bidder as true under the penalties of perjury: Non-collusive bidding certification.

- A. By submission of this bid, each bidder and each person signing on behalf of any bidder 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:
 - (1) The prices in this bid 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 bidder or with any competitor.
 - (2) Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the bidder and will not knowingly be disclosed by the bidder prior to opening, directly or indirectly, to any other bidder or to any competitor; and
 - (3) No attempt has been made or will be made by the bidder to induce any other person, partnership or corporation to submit or not submit a bid for the purpose of restricting competition.
- B. A bid shall not be considered for award no shall any award be made where A. (1) (2) and (3) above have not been complied with; provided, however, that if in any case the bidder shall so state and shall furnish with the bid a signed statement which set forth in detail the reasons therefore. Where A. (1) (2) and (3) above have not been complied with, the bid shall not be considered for award nor shall any award by made unless the head of the purchasing unit of the political subdivision, public department, agency or official thereof to which the bid is made, or his designee, determines that such disclosure was not made for the purpose of restricting competition.
 - (1) The fact that a bidder (a) has published price lists, rates, or tariffs covering items being procured, (b) has informed prospective customers of proposed or pending publication of new or revised price lists for such items, or (c) has sold the same items to other customers at the same prices being bid, does not constitute, without more, a disclosure within the meaning subparagraph one (a).
 - (2) Any bid hereafter made to any subdivision of the state or any public department, agency or official thereof by a corporate bidder for work or services performed or to be performed or goods sold or to be sold, where competitive bidding is required by stature, rule, regulation, or local law, and where such bid contains the certification referred to in subdivision one of the section, shall be deemed to have been authorized by the board of directors of the bidder, and such authorization shall be deemed to include the signing and submission of the bid and the inclusion therein of the certificate as to non-collusion as the act and deed of the corporation.

Authorized Signature _____ Title _____

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**PROPOSER'S CERTIFICATION OF COMPLIANCE WITH
IRAN DIVESTMENT ACT OF 2012**

In accordance with General Municipal Law §103-g, which generally prohibits the School District from entering into contracts with persons engaged in investment activities in the energy sector of Iran, the bidder/proposer submits the following certification:

[Please Check One]

Proposer's Certification

By submission of this bid or 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/proposer is not on the list created by the Office of General Services (OGS) pursuant to paragraph (b) of subdivision 3 of Section 165-a of the State Finance Law.

I am unable to certify that my name and the name of the bidder/proposer does not appear on the list created pursuant to paragraph (b) of subdivision 3 of Section 165-a of the State Finance Law. I have attached a signed statement setting forth in detail why I cannot so certify.

Dated: _____, New York
_____, 20__

Name of Proposer

Signature of Authorized Official

Printed or Typed Name of Official and Title

Sworn to before me this
____ day of _____, 20__

Notary Public

Dated: