



Public Schools of the Tarrytowns

Lauren Leone, CPPB, Purchasing Agent, 200 North Broadway, Sleepy Hollow, NY 10591
Ph: 914-332-4262 E-Mail: lleone@tufsd.org

REQUEST FOR PROPOSALS

RFP #2026-04

INTERNAL AUDITING SERVICES

DUE: THURSDAY, APRIL 30, 2026 BY 3:00 PM EST

Return to:
Lauren Leone
Purchasing Agent
Public Schools of the Tarrytowns
200 N Broadway
Sleepy Hollow, NY 10591



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NOTICE TO PROPOSERS

The Board of Education of the Union Free School District of the Tarrytown's ("the District"), hereby invites the submission of sealed Proposals from reputable and qualified firms for the provision of service for the following contract:

REQUEST FOR PROPOSALS FOR:

2026-04

INTERNAL AUDITING SERVICES

PROPOSAL DUE DATE:

THURSDAY, APRIL 30, 2026 BY 3:00 PM EST

Proposals will be received at the School District Purchasing Office, 200 N Broadway, Sleepy Hollow, NY 10591, at which time and place all Proposals will be accepted for review. RFP Specifications may be obtained at the same office, Monday through Friday between the hours of 9:00a.m. and 3:00p.m., excluding holidays and on the District website www.tufsd.org. Please contact the Purchasing Office at 914-332-4262 or via e-mail at lleone@tufsd.org.

Proposals must be presented on the forms and in the manner designated therein as required by the specifications. All Proposals must be enclosed in sealed envelopes which are clearly marked on the outside with the RFP title, due date and time.

The Board of Education reserves the right to waive any informality in or to reject any or all Proposals, or to accept part of any proposal, or to accept that Proposal which, in the Board of Education's judgment, is in the best interest of the School District.

BOARD OF EDUCATION

Union Free School District of the Tarrytowns

District Office

200 N Broadway, Sleepy Hollow, NY 10591

By: Lauren Leone
Purchasing Agent

INTERNAL AUDITING SERVICES
RFP 2026-04

INTRODUCTION & GENERAL INFORMATION

Introduction

The objective of this RFP is to solicit proposals for the provision of professional services for accounting in connection with Internal Auditing Services, more fully described below.

The Union Free School District of the Tarrytowns, Sleepy Hollow, NY is requesting proposals from firms or individuals (hereafter known as the firm) that are qualified to provide Internal Auditor Services for the fiscal years ending June 30, 2027, 2028, 2029, 2030 and 2031.

Firms are encouraged to visit the district's website at www.tufsd.org for more information about the school district.

General Information:

Contact Person	Brian Fried
Telephone Number	914-332-6247
E-Mail Address	bfried@tufsd.org
2024-2025 Budget	\$97,621,842
2024-2025 Enrollment	2643
Total Number of FT Employees	440
Number of W-2 Forms Issued for 2025 Calendar Year	760
Number and Total of Business Office Positions	8
Number of Bargaining Units	5
Number of Buildings	6
Financial Software	Wincap
Accounting Funds	General Fund, Special Aid Fund, School Lunch Fund, Capital Fund, Miscellaneous Special Revenue, Extra Classroom Activity
Number of A/P Payments Issued in 2024-2025	8793
Frequency of Accounts Payable Check Runs	Every two weeks concurrent with payroll
Number of 1099's Issued for 2025 Calendar Year	139
Number of Purchase Orders Issued in 2024/2025	2306
Frequency of Payroll	Every two weeks
Number of Extra Classroom Checks Issued in 2024/2025	113



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Business Office Positions	Assistant Superintendent for Business Senior Offices Assistant Treasurer Accounts Payable Clerk Office Ass't Automated Systems Account Clerk Payroll Clerk Purchasing Agent
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There is no expressed or implied obligation for the District to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

Termination of Contract:

Any contract agreed to under this Request for Proposals is subject to termination by either party with seven (7) days' written notice. In the event of termination of the contract, the District's responsibility shall be to pay for unpaid services performed and authorized costs incurred by the Auditor.

Term of Contract:

A one-year contract is contemplated beginning 7/1/2026 through 6/30/2027, with an option for four (4) additional years upon mutual agreement.

Subcontracting:

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

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

- Government Audit Standards
- Standards promulgated by the State Comptroller
- Regulations of the Commissioner of Education
- Regulations of the Federal Government regarding federal funds (Yellow Book)

Additionally, the District requires the successful firm to be available for consultation and if requested, attendance at meetings with district and/or Central Business Office Personnel and the Board of Education.



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All test work and fieldwork will be performed at:
Union Free School District of the Tarrytowns
200 N Broadway
Sleepy Hollow, NY 10591

Assignment of Key Financial Advisor Personnel:

After awarding, the firm shall submit, prior to each assignment, the name, position description, resume and duration of the assignment for each key employee to be assigned to any project on a regular basis. The firm shall not remove, prior to completion of assignment, any such employee assigned to a project without prior approval of the District, whose approval shall not be unreasonably withheld. The firm shall nominate replacement employees to the District and shall not remove any employee from a project until the District has approved the replacement.

The contract Terms and Conditions shall include but not be limited to the following:

- There shall be a written contract with an engagement letter outlining audit scope, deliverables, and standard of performance
- Sanctions for non-performance (reduction in fees, flat penalties, cost recovery)
- An engagement letter which should require auditor to notify SED if district terminates audit prematurely, require district to notify SED if auditor resigns from audit prematurely, and require auditor to notify SED and OSC of suspected fraud
- Manner of payment
- Circumstances when contract terms or procedures may be modified
- Conditions for termination (district should have right to terminate at any time upon reasonable notice)
- Overall supervision of the contract
- Options for annual contract renewals/extensions up to no more than 5 total contract years.
- Indication that services must be subject to a competitive RFP process at least every 5 years, and that prior experience with the school district may be a factor taken into account during scoring (i.e. scoring preference may be given to firm or partner rotation).

Proposed Fee Structure:

Each proposal will clearly state the fees to be charged to the District for the annual audit of all funds of the District for the year ended and is to include all follow-up work, provision of advice and/or counsel to the staff throughout the term of this contract. **This fee should be a flat annual rate and include all necessary expenses. No additional amounts will be paid for anything, including but not limited to, consultants, travel, lodging, etc. In addition, please provide Hourly rate(s) per audit staff for any optional (desirable) work products.**



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Required Insurance:

- I. 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 as an Additional Insured on the professional consultant's insurance policies, with the exception of workers' compensation and N.Y. State Disability Insurance.
- II. The policy naming the school as an additional insured shall:
 - Be an insurance policy from an A.M. Best rated A- or higher insurer, licensed to conduct business in New York State. A New York licensed and admitted insurer is strongly preferred. The decision to accept non-licensed and non-admitted carriers lies exclusively with the District and may create significant vulnerability and costs for the District.
 - a) State that the organization's coverage shall be primary and non-contributory coverage for the District, its Board, employees and volunteers.
 - b) Additional insured status shall be provided by standard or other endorsements that extend coverage to the District (GC 20 26) or equivalent. The decision to accept an endorsement rests solely with the District. A completed copy of the endorsements must be attached to the Certificate of Insurance.
- III.
 - 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 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.
- IV. The consultant agrees to indemnify the school for any applicable deductibles and self-insured retentions.
- V. **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**Automobile Liability**
 - \$1,000,00 combined single limit for owned, hired, borrowers and non-owner motor vehicles**Workers' Compensation**

Statutory Workers' Compensation (C-105.0 or U-26.3); and NYS Disability Insurance (DB 120.1) for all employees. Proof of coverage must be on the approved specific form, as required by the New York State Workers' Compensation Board. ACORD certificates are



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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.

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. If written on a "claims-made" basis, the retroactive date must pre-date the inception of the contract or agreement. Coverage shall remain in effect for two years following the completion of work.

Umbrella/Excess Insurance

\$3,000,000 each occurrence and aggregate. Umbrella/Excess coverage shall be on a follow-form basis over the required General Liability and Professional Liability coverage. VI. The Professional Consultant acknowledges that failure to obtain such insurance on behalf of the school constitutes a material breach of contract. The Professional Consultant is to provide the schools with a certificate of insurance, evidencing the above requirements have been met, prior to the commencement of work.

The District is a member/owner of the NY Schools Insurance Reciprocal (NYSIR). The consultant further acknowledges that the procurement of such insurance as required herein is intended to benefit not only the District but also NYSIR, as the District's insurer.

Standard Terms & Conditions:

- All responses to this RFP become the property of the Union Free School District of the Tarrytowns.
- Prospective bidders are solely responsible for their own expenses in preparing a proposal and subsequent negotiation with the Union Free School District of the Tarrytowns, if any.
- The Union Free School District of the Tarrytowns reserves the right to award a contract in part or in full, or not at all, on the basis of responses received.
- This RFP should not be construed as a contract to purchase services. The school district is not bound to accept the lowest price or any proposal of those submitted.
- The Union Free School District of the Tarrytowns reserves the right to terminate this project or to reduce the scope of the project depending upon the allocation and availability of funds.
- While the school district has used considerable efforts to ensure an accurate representation of information in this RFP, all prospective bidders are urged to conduct their own investigation into the material facts. The school district shall not be held liable or accountable for errors or omissions in any part of this RFP.
- All the terms and conditions of this RFP are deemed to be acceptable by the responders and incorporated in its proposal except those conditions and provisions which are expressly excluded by the proposal.



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- This RFP and any transaction entered into between the responder and the school district shall be governed by and in accordance with the laws of the State of New York and the United States of America.
- Prices are to be in U.S. dollars. The school district is exempt from all sales and use taxes. Prices quoted in the proposals shall be firm for at least 90 days.
- Upon award of this proposal, the successful contractor will submit proof of all liability and employment insurances, as applicable to the services they propose to provide.
- The Union Free School District of the Tarrytowns may, at its option, notify a vendor in writing that its proposal has been accepted and such acceptance shall at the District's option constitute the making of a formal contract for the services set out in the proposal.

Freedom of Information Law:

The New York State Freedom of Information Law as set forth in Public Officers Law, Article 6, Sections 84-90, mandates public access to government records. However, proposals submitted in response to this RFP may contain technical, financial background or other data, public disclosure of which could cause substantial injury to the Proposer's competitive position or constitute a trade secret. Proposers who have a good faith belief that the information submitted in their proposals is protected from disclosure under the New York Freedom of Information Law must clearly identify the pages of the proposals containing such information by typing in bold fact on the top of each page, "THE PROPOSER BELIEVES THAT THIS INFORMATION IS PROTECTED FROM DISCLOSURE UNDER THE STATE FREEDOM OF INFORMATION LAW." The District assumes no liability for disclosure of information so identified, provided that the District has made a good faith legal determination that the information is not protected under applicable law or where disclosure is required to comply with an order or judgment of a court of competent jurisdiction.

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.

No person shall be eligible for appointment to the office of Internal Auditor who shall be:

- a) A member of the Board;
- b) The Clerk or Treasurer of the Board;



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- c) The Superintendent or official of the District responsible for business management;
- d) The Purchasing Agent;
- e) Clerical or professional personnel directly involved in accounting and purchasing functions of the District or under the direct supervision of the Superintendent;
- f) The individual or entity responsible for claims auditing (the "Claims Auditor");
- g) The External (Independent) Auditor responsible for the external audit of the financial statements;
- h) A close or immediate family member of an employee, officer, or contractor providing services to the District. A "close family member" is defined as a parent, sibling, or non-dependent child; an "immediate family member" is a spouse, spouse equivalent, or dependent (whether or not related).

The Board may delegate the internal auditor function by using inter-municipal cooperative agreements, shared services through a Board of Cooperative Educational Services, or independent contractors, providing that the individual or organization serving as independent contractor meets the following standards for independence between the Auditor and the District:

- a) Has no other responsibilities related to the business operations of the District;
- b) Has no interest in any other contracts with, and does not provide any goods or services to, the District; and
- c) Is not a close or immediate family member, as defined above, of anyone who has responsibilities related to business operations of the District, or has an interest in any other contracts with the District.



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SCOPE OF SERVICES

The Internal Auditor should be familiar with the legal requirements of the Internal Audit Function and those associated with purchases in a public school environment such as:

- Education Law, section 2116-b as it pertains to the Internal Audit Function, along with the regulations adopted by the Board of Regents.
- General Municipal Law Section 103 and the bidding requirements therein as well as UFSD of the Tarrytowns District Purchasing Policy 6700 governing quotations and requests for purchase not required to be bid.
- Construction contracts, lease and lease-purchase agreement requirements
- The practice and use of co-operative bidding, county contracts and state OGS contracts and piggybacking on other municipalities contracts
- Professional service and consultant contracts

The following duties shall be performed by an individual or firm appointed to perform this function, including, but not limited to, the following:

1. Obtain, read and refer to copies of the external auditor's management letter for the past three years.
2. Obtain, read and refer to copies of the District's current Board policies e.g. relative to District finances.
3. Perform an initial risk assessment of district operations including, but not limited to, a review of school district business policies and procedures.
4. Perform an annual review and update of such risk assessment. .
5. Prepare a draft of an internal audit plan based on findings from the risk assessment, meet with the Audit Committee to review the audit plan and make adjustments to the audit plan as necessary.
6. Perform Testing and Validation functions
 - Make an independent selection of key controls for testing to assure that controls are appropriate and are effective when applied.
 - Test the design and operating effectiveness of these internal controls to detect deficiencies.
7. Perform audit procedures designed to identify unusual and/or questionable transactions.
8. Monitor the internal controls of the District



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- Review any recommendations regarding the internal controls with the Audit Committee and subsequently Board of Education and administration of the District.
 - Based upon the findings, assist the District in the design and implementation of recommended procedures to help ensure the operating effectiveness of the internal control environment.
9. Additional Responsibilities of the Auditor include periodic testing and evaluation of one or more areas of the district's internal controls including, but not limited to:
- ❖ District IT programs and controls
 - ❖ Certification of Payroll
 - ❖ Physical Payroll Audit
 - ❖ Review of the Bank Reconciliations and Treasurer's Report
 - ❖ Review of Payroll Processes and related controls
 - ❖ Review Bill Payment Signing Procedures and related controls
 - ❖ Fixed Asset Sampling
 - ❖ Review of the Fixed Asset Inventory
10. Report to the Board of Education of the School District.
11. Preparation of reports, at least annually or more frequently as the Board of Education or Audit Committee may direct, which identify risks and recommend changes for strengthening controls and reducing risks. Report preparation, editing and printing shall be the responsibility of the Internal Auditor.
12. In the event the Auditor believes that fraud and/or theft has been or may have been committed by any District employee, including but not limited to the Superintendent of Schools and the administrative staff, then he or she is to immediately notify the Chairman of the Audit Committee and President of the Board of Education, who in turn will notify the whole Board. The whole Board will then review the information and take appropriate action.
13. All working papers and reports must be retained, at the Internal 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 Internal Auditor will be required to make working papers available, upon request, to the district or its designees. In addition, the internal auditor shall respond to the inquiries of any successor Internal



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Auditor to review working papers relating to the Internal Control system and any findings or reports issued.

14. At various times, specific areas should be targeted for intensive review at the quoted per-hour rate, at the request of the Board of Education or designee.

RFP PROCEDURES

A. Information and Documents:

Questions concerning the RFP and the procedures for responding should be directed to Lauren Leone at lleone@tufsd.org, 914-332-4262 (ph), on or before Wednesday, April 15, 2026. Answers to all questions will be provided on or before Friday, April 17, 2026 in addenda format.

B. Submission of Proposals:

Respondents should submit an original and one full copy of the proposal on a flash drive. Proposals must be received no later than 3:00 P.M. on Thursday, April 30, 2026 Attn: District Purchasing Office, 200 N Broadway, Sleepy Hollow, NY 10591. To prevent opening by unauthorized individuals, sealed proposals must be clearly marked with the name of the proposing firm, the RFP title and the due date and time.

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

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the School District and the firm selected.

The School District reserves the right to amend any segment of the RFP prior to announcement of the successful vendor. In such an event, all responding vendors will be afforded the opportunity to revise their proposal to accommodate the RFP amendment. The School District also reserves the right, without prejudice, to reject any or all proposals, or parts of proposals, to waive any informalities therein, to extend proposal due dates, or to cancel this solicitation for proposals if it is considered to be in the best interest of the School District.

C. Modification or Withdrawal of Proposals:

Any proposal may be withdrawn or modified by written request of the Proposer, provided that such request is received by the Purchasing Agent at the above address prior to the date and time set for receipt of proposals.



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D. Right to Reject Proposals:

This RFP does not commit the School District to award a contract, pay any cost incurred in the preparation of a proposal in response to this RFP, or to procure or contract for services. The School District intends to award a contract on the basis of the best interest and advantage to the School District, and reserves the right to accept or reject any or all proposals received as a result of this RFP, to negotiate with all qualified proposers, or to cancel this RFP in part or in its entirety, if it is in the best interest of the School District to do so. The School District may select as the successful proposer that proposal which, in the School District's sole discretion and with whatever modifications the School District and the proposer may mutually agree upon, best meets the School District's requirements whether or not that proposal is the lowest priced. No proposer shall have any legal, equitable, or contractual rights of any kind arising out of its submission of a proposal except as and to the extent that the School District, in its sole discretion, shall enter into a contract with the proposer that it selects as the successful vendor.

E. Proposal Format and Contents:

All proposals must be submitted in two parts. Part I must consist of responses to the management and qualifications items. Part II must consist of the complete contract cost and pricing information. Incomplete submissions will not be considered for award. Proposals should not be excessively long, and should be submitted in a format that permits copying for review. One (1) Original marked "Original" and one (1) full copy of the proposal shall be submitted on a flash drive for this purpose. Each page of the proposal must state the firm submitting the proposal and the page number. All materials submitted in response to this request shall become the property of the District.

There is no express or implied obligation for the District to reimburse responding individuals or firms for any expenses incurred in preparing quotations, attending pre-quotation conferences, or interview(s) in responding to this request.

PART I – Management and Qualifications

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

- A. Provide evidence of an individual's credentials and qualifications in the area of internal auditing and if the firm 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.



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- B. Describe the individual's or firm's experience and expertise focusing on internal controls, providing internal audit services in general, as well as for school districts or related entities.
- C. State the name(s) of the officer(s) and associate(s) in the firm.
- D. State the names and credentials of all partners, associates, and accountants that might be assigned to this engagement and provide their resumes.
- E. Identify the nature of any potential conflict of interest the individual or firm might have in providing these services to the district.
- F. Provide a copy of the individual's or firm's latest peer review.
- G. Provide a copy of a sample risk assessment report.
- H. For the firm's office that will be assigned responsibility for the engagement, list the most significant engagements (maximum of 5) performed in the last five years that are similar to the engagement described in this request for proposals. The firm should also provide a list of any school district engagements in New York that were either added or dropped in the last three years.
- I. The proposal should set forth a work plan, including an explanation of the methodology to be followed, to perform the services required in this request for proposal. In developing the work plan, reference should be made to such sources of information as the District's budget and related materials, financial and other management information systems.
- J. Provide any other information that might be beneficial to the District.
- K. 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 reviews or field reviews of its audits/special engagements 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 state regulatory bodies or professional organizations.

PART II – Cost

A five-year fee schedule should be proposed, subject to annual review and concurrence of the district's Board of Education, and the annual availability of an appropriation. All fees must be all inclusive. Fees shall be submitted as follows: fixed price for the initial risk assessment and a risk assessment for subsequent years and a per-hour rate for all additional work for year one and a per-hour rate for subsequent



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years. All rates must include any expenses incurred by the firm. There will be no billing allowed for expenses incurred. The proposal pricing sheet is Attachment A.

The auditor as well as the District shall have the option to cancel the engagement for the school year(s) 2026 - 2030, provided that thirty days written notice is given to the other party or at the pleasure of the Board of Education.

All proposals are to be presented in a sealed envelope and clearly marked with the firm's full name and address, the title of the RFP and the due date and time.

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

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the School District and the firm selected.

The School District reserves the right to amend any segment of the RFP prior to announcement of the successful vendor. In such an event, all responding vendors will be afforded the opportunity to revise their proposal to accommodate the RFP amendment. The School District also reserves the right, without prejudice, to reject any or all proposals, or parts of proposals, to waive any informalities therein, to extend proposal due dates, or to cancel this solicitation for proposals if it is considered to be in the best interest of the School District.

The Selection Process

Timetable:

The School District is expected to undertake the selection process according to the following schedule:

4/8/2026	Advertisement and Release Date for RFP
4/15/2026	Confirmation of Participation Due
4/15/2026	RFP Questions Due
4/17/2026	RFP Answers Distributed via Addendum
4/30/2026	RFP Due Date
4/30/2026-5/22/2026	RFP Review Period
5/27/2026	Interviews of selected Firms
6/11/2026	Anticipated Decision and Award
7/1/2026	Contract Start Date



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Proposal Evaluation Criteria:

The Audit Committee will review qualifications and score the proposals. Firms with unacceptably low technical qualifications will be eliminated from further considerations.

1. Experience and Qualifications of the Proposer: Consideration will be given to proposers demonstrating strong capabilities, personnel experience and reputation in undertakings similar to those described in this RFP and providing authoritative documentation of their financial soundness and stability. Similar experience will be understood to include, but not be limited to:

- a. At least five (5) years' experience in the provision of accounting services involving school districts (information indicating the number of school districts audited within the past five (5) years would demonstrate a level of experience).

2. Ability to Implement Project Promptly: Preference will be given to proposals demonstrating an ability to carry out the tasks and responsibilities outlined in the proposal in a prompt and efficient manner.

3. References: References of Public School Districts with similar demographics will be considered.

4. Cost of Services: Consideration will be given to the estimated price of the proposal for the services to be conducted in accordance with the terms of the agreement annexed hereto as Attachment "B".

Proposal Evaluation Matrix:

Proven Experience and Personnel Qualifications	25%
Ability to Implement Project Promptly	20%
References	25%
Cost of Services	30%

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 firms, 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.



Public Schools of the Tarrytowns

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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 any and all such exceptions are clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.

5. **Oral Presentation:** During the evaluation process, the Audit Committee may request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions that the Audit Committee may have on a firm's proposal.
6. **Final Selection:** The Board of Education will select a firm based upon the recommendations of the Audit Committee. It is anticipated that a firm will be selected by June 11, 2026. Following notification of the firms selected, it is expected that a contract will be executed between both parties by July 1, 2026. The selected firm must be prepared to begin work immediately.
7. **Right to Reject Proposals:** Submission of a Proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Board of Education and the firm selected. The District reserves the right, without prejudice, to reject any or all proposals.



Public Schools of the Tarrytowns

Lauren Leone, CPPB, Purchasing Agent, 200 North Broadway, Sleepy Hollow, NY 10591
Ph: 914-332-4262 E-Mail: lleone@tufsd.org

Attachment A

UNION FREE SCHOOL DISTRICT OF THE TARRYTOWNS INTERNAL AUDITOR RFP 2026-04 FORM OF PROPOSAL

PROPOSING FIRM

Firm Name _____

Address _____

Telephone _____ Fax _____

Company Web Address _____

Contact E-mail Address _____

Printed Name of Responding Partner _____

Authorized Partner Signature _____

Risk Assessment

Cost of Initial Risk Assessment for School Year 2026/2027	\$ _____
Cost of Risk Assessment for School Year 2027/2028	\$ _____
Cost of Risk Assessment for School Year 2028/2029	\$ _____
Cost of Risk Assessment for School Year 2029/2030	\$ _____
Cost of Risk Assessment for School Year 2030/2031	\$ _____



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Fees for Additional Work

Per Hour Fee for Additional Work for School Year 2026/2027	\$ _____/hr
Per Hour Fee for Additional Work for School Year 2027/2028	\$ _____/hr
Per Hour Fee for Additional Work for School Year 2028/2029	\$ _____/hr
Per Hour Fee for Additional Work for School Year 2029/2030	\$ _____/hr
Per Hour Fee for Additional Work for School Year 2030/2031	\$ _____/hr



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NON-COLLUSIVE BIDDING CERTIFICATION

The following statement is made pursuant to Section 103-D of the General Municipal Law, as amended by Chapter 675 of the Laws of 1966, and Section 139-D of the State Finance Law, as amended by Chapter 675 of the Laws of 1966, and Section 2604 of the Public Authorities Law, as amended by Chapter 675 of the Laws of 1966.

By submission of this bid proposal, the bidder certifies that he/she 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 hereafter 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 to submit a bid for the purpose of restricting competition.
- (b) A bid shall not be considered for award nor 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 cannot make the foregoing certification, the bidder shall so state and shall furnish with the reasons therefore. Where (a) (1) (2) and (3) above



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have not been complied with, the bid shall not be considered for award nor shall any award be 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.

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 of subparagraph one (a).

Any bid hereafter made to any political 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 statute, rule, regulation, or local law, and where such bid contains the certifications referred to in subdivision II of this 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 corporation.

The bidder affirms the above statement as true under the penalties of perjury.

CORPORATE SEAL [if bidder is a corporation]	BIDDER COMPANY NAME:
	ADDRESS:
	PHONE #:
	FAX #:

Authorized Signature: _____

Print Name and Title: _____

SWORN to before me this _____ day of _____, 202__

(Notary Public)



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Confirmation of Participation

Bidder Company Name: _____

Contact Name: _____

Address: _____

Phone: _____ Fax: _____

E-Mail: _____ Tax ID#: _____

Signature of Company Representative: _____

Date _____

The company/organization intends to submit a proposal for RFP 2026-04. _____

The company/organization will **NOT** be submitting a proposal for RFP #2026-04 but would like to remain on the vendor list for these services for the future. _____

Please complete and return this form to Lauren Leone no later than Wednesday, April 15, 2026.

Via Fax: 914-322-4262

Via E-mail: lleone@tufsd.org



Public Schools of the Tarrytowns

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CERTIFICATION OF COMPLIANCE WITH THE IRAN DIVESTMENT ACT

As a result of the Iran Divestment Act of 2012 (the "Act"), Chapter 1 of the 2012 Laws of New York, a new provision has been added to State Finance Law (SFL) § 165-a and New York General Municipal Law § 103-g, both effective April 12, 2012. Under the Act, the Commissioner of the Office of General Services (OGS) will be developing a list of "persons" who are engaged in "investment activities in Iran" (both are defined terms in the law) (the "Prohibited Entities List"). Pursuant to SFL § 165-a(3)(b), the initial list is expected to be issued no later than 120 days after the Act's effective date at which time it will be posted on the OGS website.

By submitting a bid in response to this solicitation or by assuming the responsibility of a Contract awarded hereunder, each Bidder/Contractor, any person signing on behalf of any Bidder/Contractor and any assignee or subcontractor and, in the case of a joint bid, each party thereto, certifies, under penalty of perjury, that once the Prohibited Entities List is posted on the OGS website, that to the best of its knowledge and belief, that each Bidder/Contractor and any subcontractor or assignee is not identified on the Prohibited Entities List created pursuant to SFL § 165-a(3)(b).

Additionally, Bidder/Contractor is advised that once the Prohibited Entities List is posted on the OGS Website, any Bidder/Contractor seeking to renew or extend a Contract or assume the responsibility of a Contract awarded in response to this solicitation must certify at the time the Contract is renewed, extended or assigned that it is not included on the Prohibited Entities List. During the term of the Contract, should the School District receive information that a Bidder/Contractor is in violation of the above-referenced certification, the School District will offer the person or entity an opportunity to respond. If the person or entity fails to demonstrate that he/she/it has ceased engagement in the investment which is in violation of the Act within 90 days after the determination of such violation, then the School District shall take such action as may be appropriate including, but not limited to, imposing sanctions, seeking compliance, recovering damages or declaring the Bidder/Contractor in default. The School District reserves the right to reject any bid or request for assignment for a Bidder/Contractor that appears on the Prohibited Entities List prior to the award of a contract and to pursue a responsibility review with respect to any Bidder/Contractor that is awarded a contract and subsequently appears on the Prohibited Entities List.

I, _____, being duly sworn, deposes and says that he/she is the _____ of the _____ Corporation and that neither the Bidder/ Contractor nor any proposed subcontractor is identified on the Prohibited Entities List.

SIGNED

SWORN to before me this _____ day of _____, 202__

(Notary Public)



Public Schools of the Tarrytowns

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Ph: 914-332-4262 E-Mail: lleone@tufsd.org

FORM OF DISCLOSURE

THE UNDERSIGNED AFFIRMS THAT THE FOLLOWING CONSTITUTE ALL OFFICERS, DIRECTORS, PARTNERS, OR CONTROLLING PRINCIPALS OF THE FIRM:

Name

Title

1. Does any Union Free School District of the Tarrytowns Board of Education Member, administrator, or employee possess any financial interest, directly or indirectly, in the Firm? _____ If yes, set forth the basis upon which a financial interest exists in the Firm:

2. Has the Firm or any of its officers, directors, partners, or controlling principals possessed any interest in transactions heretofore entered into with Union Free School District of the Tarrytowns? _____ If yes, please describe transaction(s):

3. Does any direct relative of a member of the Board, administrators, or staff possess any financial interest, directly or indirectly, in the Firm (For purpose of this inquiry a direct relative is to be defined as a parent, spouse, child or sibling). _____ If yes, set forth below the Union Free School District of the Tarrytowns Board Member, administrator, or staff member whose relation possess an interest and the relationship:

THE UNDERSIGNED AFFIRMS THAT THE ABOVE STATEMENTS ARE TRUE AND UNDERSTANDS THAT ANY FALSE STATEMENT SHALL CONSTITUTE A VIOLATION OF THE PENAL CODE OR GENERAL MUNICIPAL LAW AS APPLICABLE.

Firm: _____

Signature: _____

PrintName: _____

Title: _____ Date: _____



Public Schools of the Tarrytowns

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ATTACHMENT B

FORM OF AGREEMENT TO BE EXECUTED IN CONNECTION WITH SERVICES

THIS AGREEMENT made as of the <_____> day of <_____> between the Union Free School District of the Tarrytowns (SCHOOL DISTRICT) with offices for the transaction of business located at 200 N Broadway, Sleepy Hollow, NY 10591 and the Auditor, with offices for the transaction of business located at _____

ARTICLE 1

A. SCOPE OF AUDITOR'S SERVICES

1. The Project (s) for which the Auditor has been retained is Internal Audit Services including but not limited to:
 - a. Obtain, read and refer to copies of the external auditor's management letter for the past three years.
 - b. Obtain, read and refer to copies of the District's current Board policies e.g. relative to District finances.
 - c. Perform an initial risk assessment of district operations including, but not limited to, a review of school district business policies and procedures.
 - d. Perform an annual review and update of such risk assessment. .
 - e. Prepare a draft of an internal audit plan based on findings from the risk assessment, meet with the Audit Committee to review the audit plan and make adjustments to the audit plan as necessary.
 - f. Perform Testing and Validation functions
 - Make an independent selection of key controls for testing to assure that controls are appropriate and are effective when applied.
 - Test the design and operating effectiveness of these internal controls to detect deficiencies.
 - g. Monitor the internal controls of the District



Public Schools of the Tarrytowns

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- Review any recommendations regarding the internal controls with the Audit Committee and subsequently Board of Education and administration of the District.
 - Based upon the findings, assist the District in the design and implementation of recommended procedures to help ensure the operating effectiveness of the internal control environment.
- h. Perform audit procedures designed to identify unusual and/or questionable transactions.
- i. Additional Responsibilities of the Auditor include periodic testing and evaluation of one or more areas of the district's internal controls including, but not limited to:
- ❖ District IT programs and controls
 - ❖ Certification of Payroll
 - ❖ Physical Payroll Audit
 - ❖ Review of the Bank Reconciliations and Treasurer's Report
 - ❖ Review of Payroll Processes and related controls
 - ❖ Review Bill Payment Signing Procedures and related controls
 - ❖ Fixed Asset Sampling
 - ❖ Review of the Fixed Asset Inventory
- j. Report to the Board of Education of the School District.
- k. Preparation of reports, at least annually or more frequently as the Board of Education or Audit Committee may direct, which identify risks and recommend changes for strengthening controls and reducing risks. Report preparation, editing and printing shall be the responsibility of the Internal Auditor.
- l. In the event the Auditor believes that fraud and/or theft has been or may have been committed by any District employee, including but not limited to the Superintendent of Schools and the administrative staff, then he or she is to immediately notify the Chairman of the Audit Committee and President of the Board of Education, who in turn will notify the whole Board. The whole Board will then review the information and take appropriate action.
- m. All working papers and reports must be retained, at the Internal 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 Internal Auditor will be required to make working papers available, upon request, to the district or its designees. In addition, the



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internal auditor shall respond to the inquiries of any successor Internal Auditor to review working papers relating to the Internal Control system and any findings or reports issued.

- n. At various times, specific areas should be targeted for intensive review at the quoted per-hour rate, at the request of the Board of Education or designee.

B. ADDITIONAL SERVICES

The following services shall be compensated to the Auditor as additional services:

1. Providing consultation concerning the implementation of any recommendations contained in the management letter and/or audit review memorandum sent by the State Education Department to determine the need for corrective action to be taken as long as such corrective action is not due to the services provided by the Auditor.
2. Providing services in connection with a public hearing, arbitration proceeding or legal proceeding, or as a witness thereto unless (1) subpoenaed by a party other than the Owner or (2) the Auditor is party to said proceedings.

C. SPECIAL CONSIDERATIONS

1. The School District has determined that the Department of Education will function as the cognizant 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 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 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 three (3) years, unless the firm is notified in writing by the 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:



Public Schools of the Tarrytowns

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- School District
- U.S. Department of Education
- U.S. General Accounting Office
- Parties designated by the federal or state government or by the School District as part of an audit quality review process
- Auditors of entities of which the District is a subrecipient of grant funds

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

ARTICLE 2 **STANDARD OF AUDITOR'S SERVICES**

The Auditor represents that it will follow the standards of its profession in performing all services under this Agreement. The Auditor shall work cooperatively and in conjunction with the Owner and its representatives in performing the work of this Agreement.

All documents prepared by the Auditor shall comply with all applicable laws, statutes, ordinances, codes, orders, rules and regulations in effect at the time such documents are drafted. The Auditor shall comply with all Generally Accepted Government Accounting Principles ("GAAP") promulgated by the Government Accountability Office of the United States.

Any errors or omissions in the documents furnished by the Auditor shall be promptly corrected by the Auditor at no cost to the Owner. Nothing contained herein shall preclude a claim against the Auditor by the Owner for damages arising from the documents furnished by the Auditor. The Owner's approval, acceptance, use of or payment for all or any part of the Auditor's services or of the project shall not in any way alter the Auditor's obligations or the Owner's rights hereunder.



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A. GENERAL STANDARDS

1. The Auditor and its staff assigned to conduct the audit shall collectively possess adequate professional proficiency for the tasks required.
2. In accordance with all applicable laws, rules, regulations, in all matters relating to the audit work, the Auditor and its staff shall be free from personal and external impairments to independence, shall be organizationally independent, and shall maintain an independent attitude and appearance.
3. The Auditor and its staff shall use due professional care in conducting the audit and in preparing all related reports.
4. The Auditor shall have an appropriate internal quality control system in place and undergo an external quality control review.

B. FIELD WORK STANDARDS

1. The work is to be properly planned, and the Auditor shall consider materiality, among other matters, in determine the nature, timing and extent of auditing procedures and in evaluating the results of those procedures.
2. The Auditor shall follow up on known material findings and recommendations from previous audits.
3. The Auditor shall design the audit to provide reasonable assurance of detecting irregularities that are material to the financial statements.
4. The Auditor shall design the audit to provide reasonable assurance of detecting material misstatements resulting from direct and material illegal acts.
5. The Auditor shall be aware of the possibility that indirect illegal acts may have occurred. If specific information comes to the Auditors' attention that provides evidence concerning the existence of possible illegal acts that could have a material indirect effect on the financial statements, the Auditor shall apply audit procedures specifically directed to ascertaining whether an illegal act has occurred.
6. The Auditor shall design the audit to provide reasonable assurance of detecting material misstatements resulting from noncompliance with provisions of contracts or grant agreements that have a direct and material effect on the determination of financial statement amounts. If



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specific information comes to the Auditors' attention that provides evidence concerning the existence of possible noncompliance that could have a material indirect effect on the financial statements, the Auditor shall apply audit procedures specifically directed to ascertaining whether that noncompliance has occurred.

7. The Auditor shall obtain a sufficient understanding of the internal controls to plan the audit and determine the nature, timing and extent of tests to be performed.
8. The Auditor shall retain a record of the work performed in the form of working papers.
9. Working papers shall contain sufficient information to enable an experienced auditor having no previous connection with the audit to ascertain from them the evidence that supports the Auditors' significant conclusions and judgments.

C. REPORTING STANDARDS

1. The annual financial statement audit report shall state whether the financial statements are presented in accordance with generally accepted accounting principles.
2. The annual financial statement audit report shall identify those circumstances in which such principles have not been consistently observed in the current period in relation to the preceding period.
3. Informative disclosures in the financial statements are to be regarded as reasonably adequate unless otherwise stated in the report.
4. The annual financial statement audit report shall either contain an expression of opinion regarding the financial statements, taken as a whole, or an assertion to the effect that an opinion cannot be expressed. When an overall opinion cannot be expressed, the reasons therefore should be stated. In all cases where the Auditor's name is associated with financial statements, the report should contain a clear-cut indication of the character of the Auditor's work, if any, and any degree of responsibility the Auditor is taking.
5. The Auditor should communicate certain information related to the conduct and reporting of the audit to the Owner.
6. The annual financial statement audit report shall state that the audit was made in accordance with generally accepted government auditing standards.
7. The annual financial statement audit report on the financial statements should either (a) describe the scope of the Auditors' testing of compliance with laws and regulations and internal



Public Schools of the Tarrytowns

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controls and present the results of those tests or (b) refer to separate reports containing the information. In presenting the results of those tests, the Auditor shall report irregularities, illegal acts, other material noncompliance, and reportable conditions in internal controls. In some circumstances, the Auditor shall report irregularities and illegal acts directly to parties external to the Owner.

8. If certain information is prohibited from general disclosure, the annual financial statement audit report should state the nature of the information omitted and the requirement that makes the omission necessary.

9. Written audit reports are to be submitted by the audit organization to the appropriate officials of the auditee and to the appropriate officials of the organization requiring or arranging for the audits, including external funding organizations, unless legal restrictions prevent it. Copies of the reports should also be sent to other officials who have legal oversight authority or who may be responsible for acting on audit findings and recommendations and to others authorized to receive such reports. Unless restricted by law or regulation, copies of audit report shall be made available for public inspection.

ARTICLE 3 OWNER'S RESPONSIBILITIES

1. The Owner shall furnish the following documentation, if it possesses same, to the Auditor to assist it in the performance of its obligations under this agreement:

- a. Invoices, contracts, minutes and other documentation needed to complete audit tests.
- b. All District policies related to accounting principles, internal control structures, and purchasing.

2. Upon payment of all sums due the Auditor under this Agreement for accounting services and upon performance of all the Owner's obligations under this Agreement, the latest original annual financial statement audit report and the latest electronic data prepared by the Auditor for the Owner shall become the property of the Owner and the Owner retains the right to use said documents in accordance with its regular course of business. The Auditor shall not be deprived of the right to retain electronic data or other reproducible copies of the financial statements or the right to reuse information contained in them in the normal course of the Auditor's professional activities. The Auditor shall be deemed the author of such electronic data or documents, shall retain all rights not specifically conveyed, and shall be given appropriate credit in any public display of said documents. There shall be no release by the Owner of the Auditor's



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annual financial statement audit report and electronic data retained by the Owner, unless such release either (a) as required by law, (b) required by court order, or (c) authorized by the Auditor. As used in this agreement, the word "documents" includes computer disks or other methods of storing electronic data.

4. All work performed under this contract will be supervised by the Assistant Superintendent for Business.
5. The District is obligated to publicly solicit these services at least every five (5) years.

ARTICLE 4 PAYMENTS TO THE AUDITOR

A. The Auditor's compensation for the services outlined in Article 1 (A) through (B) shall be paid <\$_____> for 2026/2027, and if extension options are exercised, <\$_____> for 2027/2028, <\$_____> for 2028/2029, <\$_____> for 2029/2030 and <\$_____> for 2030/2031. Upon receipt of the Auditor's invoice of services rendered or expenses incurred, the Owner shall make payment to the Auditor within forty-five (45) days. In the event this Agreement is terminated pursuant to any of the provisions of Article 5, the Auditor shall be compensated for work performed to date on a pro-rated basis to the extent of work performed.

B. Services performed by consultants to the Auditor shall be included in the compensation to be paid to the Auditor pursuant to Article 4(A).

ARTICLE 5 TERMINATION

A. The Owner may terminate this agreement for any reason upon seven days' notice to the Auditor.

B. This Agreement may be terminated by either party upon not less than seven days' written notice should the other party fail substantially to perform in accordance with the terms of this Agreement through no fault of the party initiating the termination provided the same is not cured within such notice period. The written notice shall specify the failure to substantially perform.



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ARTICLE 6 **MISCELLANEOUS PROVISIONS**

- A. Unless otherwise provided, this Agreement shall be governed by the law of the principal place of business of the Owner. Venue shall be in Westchester County.
- B. The Auditor shall not assign this Agreement without the written consent of the Owner, which consent shall not be unreasonably withheld.
- C. This Agreement represents the entire and integrated agreement between the Owner and Auditor and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by a written instrument signed by both Owner and Auditor.
- D. Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Owner or Auditor.
- E. Insurances must be maintained as specified in the RFP document for the duration of the contract.

UNION FREE SCHOOL DISTRICT OF:
THE TARRYTOWNS

AUDIT FIRM:

SUPERINTENDENT OF SCHOOLS

Title:_____

Date:_____

Date:_____



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FORMS TO BE SUBMITTED WITH PROPOSAL

1. Proposer Background and Qualifications
2. Form of Proposal
3. Non-Collusive Certificate
4. Certification Of Compliance with The Iran Divestment Act
5. Form of Disclosure
6. Proof of Insurance