



West Valley Central School
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www.wvalley.org

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Request for Proposals for External Audit Services for the West Valley Central School

Issued: April 29, 2026

Proposals Due: May 19, 2026, at 10:00 AM

Notice is hereby given that Requests for Proposals will be received by the West Valley Central School District Board of Education for External Audit Services. Proposal specifications may be secured at the District Office of the West Valley Central School, 5359 School Street, West Valley, NY 14171, or by contacting Jennifer Schultz, School Business Administrator, at jschultz@wvalley.org. Proposals will be received by mail, email, or in person at the Business Office up to 10:00 a.m. on Tuesday, May 19, 2026, and at that time will be opened.

Key Dates and Submission Information

- **RFP issue date:** April 29, 2026
- **Proposals due:** Tuesday, May 19, 2026, at 10:00 a.m. (local time)
- **Submission methods:** Mail, e-mail, or in person to the District Business Office
- **Preferred submission method:** E-mailed PDF to jschultz@wvalley.org
- **Public opening:** Proposals will be opened at 10:00 a.m. on Tuesday, May 19, 2026
- **Interviews:** May 26-29, 2026
- **Board of Education approval:** June 9, 2026

Introduction

The West Valley Central School District (“District”) is seeking proposals from qualified and experienced audit firms. The District seeks annual audits for the years ending June 30, 2026, June 30, 2027, June 30, 2028, June 30, 2029, and June 30, 2030. This request for proposal also seeks information from the audit firm regarding any special audits or management services requested by the District during the anticipated five-year engagement. Services sought are listed in the Scope of Services section below.

District Details

Enrollment	180 students
Employees / unions	<ul style="list-style-type: none"> • Management/Confidential - 5 employees • Administrators (WVAA) - 2 employees • Teachers/Nurses (Certified Staff) (WVTA) - 40 employees • Support Staff (WVSEA) - 18 employees
BOCES	Cattaraugus-Allegany BOCES
Educational buildings	One
Board of Education	Seven members
District office administration	<ul style="list-style-type: none"> • Mr. Daniel L. Amodeo, Superintendent • Ms. Jennifer Schultz, School Business Administrator
Other operations	<ul style="list-style-type: none"> • Buildings and Grounds • Transportation • Community Education • Food Service (contracted) • Payroll (GST BOCES Central Business Office)* • Treasurer (Erie 1 BOCES Central Business Office)* <p><i>*Beginning 7/1/26, payroll and treasurer work will be performed in-district.</i></p>
2025-2026 school budget	\$10,132,000

Five-Year History	2021	2022	2023	2024	2025
W-2 count	119	107	97	99	86
Purchase orders	297	302	319	325	223
AP checks	1,177	1,243	1,498	1,263	1,158
Student activity checks	37	32	36	47	34

Scope of Services

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

- Generally Accepted Auditing Standards
- Standards promulgated by the New York State Comptroller
- Regulations of the Commissioner of Education
- Regulations of the Federal Government regarding Federal Funds

Specific audits or management services with this engagement shall be performed in accordance with the guidelines given by the Board of Education or Superintendent of Schools.

All working papers associated with this engagement shall be retained for a minimum of three years from the date of the audit report. Further, all such working papers shall be available for examination by authorized representatives of relevant agencies, the West Valley Central School District, and subsequent independent auditors.

Qualifications of Firm Staff

The District is interested in the level and type of government auditing experience of those persons that will be assigned as a senior auditor(s) and/or manager. Brief resumes and a listing of governmental or school district contracts to attest to their experience should be included. The Board of Education or the District reserves the right to reject staff who they feel do not have appropriate experience or qualifications to conduct the audit.

Firm Qualifications and Experience

Firms submitting proposals should be of sufficient size to ensure stability and responsiveness during the engagement. Firms submitting proposals shall provide information about their size as well as their local government and school district experience. A listing of local government and school district references is required.

Auditor's Reports and Deliverables

The firm will prepare the final reports and deliver **ten (10)** copies of all reports to the School Business Administrator. The annual auditor's letter to management shall be attached to, or included in the same binder as, the financial statements. The firm shall advise the School Business Administrator in writing regarding the appropriate distribution of the reports.

The above shall be presented to the District at a meeting with the Superintendent of Schools, the School Business Administrator, or any other deemed appropriate by the Board of Education.

The above shall be presented to the Board of Education at a regularly scheduled public meeting prior to October 15th of each year.

Inquiries

All inquiries concerning this RFP should be directed at:

Jennifer Schultz
School Business Administrator
West Valley Central School District
5359 School Street
West Valley, NY 14171
(716) 942-3103
jschultz@wvalley.org

Requirements for Proposals

All proposals must be received by the School Business Administrator no later than **10:00 a.m. on Tuesday, May 19, 2026**. Proposals received after this deadline will be returned unopened. Submissions may be delivered by mail, e-mail, or in person. The preferred submission method is an **e-mailed PDF** to jschultz@wvalley.org, but this is not required.

Please include the information below in your proposal.

1. Fees

- State the flat annual fee (including necessary expenses) for the annual audit of all District funds for each year ended:
 - June 30, 2026
 - June 30, 2027
 - June 30, 2028
 - June 30, 2029
 - June 30, 2030
- Describe the basis on which special audits, management services, or other services would be billed.
- Confirm the annual fee includes follow-up work, assistance with addressing deficiencies with relevant agencies, and advice/counsel to District staff during the contract term.

2. Staffing and qualifications

- Names and titles of personnel expected to be assigned (including the partner(s) in charge).
- Brief resumes for the proposed senior auditor(s) and/or manager, including governmental or school district audit experience and relevant engagements.
- An affirmation that assigned personnel have met all Continuing Professional Education (CPE) requirements needed to satisfy GAO standards.
- Name(s) of individuals who will be available throughout the contract term to provide continuing advice and counsel.
- Confirm a CPA will be available for all fieldwork.

3. Firm experience and resources

- Firm size and resources to ensure stability and responsiveness during the engagement.
- Experience performing the requested services for New York State school districts or municipalities, including years of experience.
- Number of New York State school districts audited and total years of service.
- Local government and school district references.
- Most recent peer review and letter of comments.
- Continuing education courses attended by staff.

4. Planning and compliance items

- A list of documents that will be required prior to the start of fieldwork at the District.
- An affirmation that there are no conflicts of interest between the firm and the District.
- An executed Non-Collusive Bidding Certificate (included in this RFP) must be submitted with the proposal.
- Confirm your ability to meet the District's preferred timeline: delivery by September 15 and presentation to the Board of Education or Audit Committee no later than October 15.

There is no expressed or implied obligation for the West Valley Central School District to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

Board of Education Process

The Board of Education reserves the right to accept or reject any or all proposals or any parts of proposals.

The Audit Committee or Board of Education of the West Valley Central School may require in-person or virtual interviews of any firms submitting a proposal in response to this RFP.

The original copy of all proposals received will be kept on file in the Business Office of the West Valley Central School.

Criteria for Selection

- Staffing plan: number of personnel (by level) assigned to the audit and their governmental auditing experience.
- New York State school district audit experience, including number of districts audited and years of service.
- Proposed audit approach (audit program, use of District staff, and schedule).
- Other professional services to be performed for the District in addition to, or in conjunction with, the annual audit.
- Participation in peer quality control programs (peer review results).
- Firm qualifications, including size, experience, and specialized skills.
- Continuing education and voluntary professional activities.
- Professional fees.

Bid Form

Request for Proposals for External Audit Services for the West Valley Central School District

Name of Firm: _____

Mailing Address: _____

Contact Person: _____

E-mail Address: _____

Telephone: _____

Flat, Annual Rate for Annual Audit of All Funds of the West Valley Central School District for the Year Ended:

June 30, 2026: _____

June 30, 2027: _____

June 30, 2028: _____

June 30, 2029: _____

June 30, 2030: _____

Signature: _____

Date: _____

Printed Name: _____

Title: _____

NON-COLLUSIVE BIDDING CERTIFICATE

Request for Proposals for External Audit Services for the West Valley Central School District

By submission of this bid, each bidder and each person signing on behalf of any bidder certifies as to its own organization, under penalty of perjury, that to the best of knowledge and belief:

- (1) The purchase offer in this bid has been arrived at independently without collusion, consultation, communication, or agreement for the purpose of restricting competition, as to any matter relating to such offer with any other bidder or competitor.
- (2) Unless otherwise required by law, the offer(s) which have been quoted in this bid have not been knowingly 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.

We, the undersigned, propose to furnish all materials for, in full accordance with the specifications and instructions in the attached bid proposal and agree to all conditions therein.

Firm Name: _____

Authorized Signature: _____

Mailing Address: _____

Title: _____

Date: _____