

EDGEMONT UNION FREE SCHOOL DISTRICT
Scarsdale, New York

REQUEST FOR PROPOSALS

INTERNAL AUDITING SERVICES

RFP-2026-BUS-001-INTERNAL AUDIT

May 19, 2026

PROPOSAL DUE DATE

Proposals Due No Later Than 11:00 a.m. on June 12, 2026

EDGEMONT UNION FREE SCHOOL DISTRICT
Scarsdale, New York

NOTICE

The Board of Education of the Edgemont Union Free School District (“District”), Westchester County, New York, hereby invites the submission of proposals from qualified firms to provide Internal Auditing Services.

Proposals will be received until 11:00 a.m. on June 12, 2026, at:

Assistant Superintendent for Business and Administration
Edgemont Union Free School District
300 White Oak Lane
Scarsdale, New York 10583

Proposals must be submitted in a sealed envelope clearly marked:

“RFP – INTERNAL AUDITING SERVICES”

The District reserves the right to reject any or all proposals, to waive informalities and irregularities, and to accept the proposal deemed to be in the best interest of the District.

Questions regarding this Request for Proposal (“RFP”) shall be directed to:

Bryan Paul
Assistant Superintendent for Business and Administration
Edgemont Union Free School District
300 White Oak Lane
Scarsdale, New York 10583
(914) 472-7768
bpaul@edgemont.org

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Scarsdale, New York

I. PURPOSE OF THE REQUEST FOR PROPOSAL

The Edgemont Union Free School District is requesting proposals from qualified independent auditing firms to provide Internal Auditing Services in accordance with New York State Education Department requirements, Commissioner's Regulations, and generally accepted governmental auditing standards.

The selected firm will provide annual risk assessment updates, focused internal audits, recommendations regarding internal controls and operational efficiencies, follow-up review of corrective actions, and related consulting services as requested by the District's Audit Committee and/or Board of Education.

The District anticipates awarding a contract for an initial term commencing July 1, 2026 and ending June 30, 2027, with the option to renew annually for up to four (4) additional one-year terms upon mutual agreement of both parties and approval by the Board of Education.

II. DISTRICT OVERVIEW

The Edgemont Union Free School District is a high-performing suburban public school district located in Westchester County, New York. The District serves approximately 1,850 students in grades K-12 across three school buildings.

The District employs approximately 400 staff members and operates with an annual general fund budget of approximately \$77 million.

III. SCOPE OF SERVICES

The selected Internal Auditor shall provide professional internal auditing services including, but not limited to, annual risk assessments, focused audits, internal control testing, compliance reviews, operational reviews, follow-up reviews of corrective actions, written reports, and presentations to the Audit Committee and/or Board of Education.

IV. WORK STANDARDS AND EXPECTATIONS

The selected firm shall conduct all work in accordance with generally accepted governmental auditing standards, applicable guidance issued by the Government Accountability Office, New York State Education Department requirements, and applicable professional auditing standards.

V. WORK PAPER RETENTION AND ACCESS

All work papers, documentation, and reports related to this engagement shall be retained by the selected firm for a minimum period of three (3) years following completion of the audit work, unless otherwise directed by the District.

VI. TERM OF ENGAGEMENT

The proposed contract term shall commence July 1, 2026 and terminate June 30, 2027.

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The District reserves the option to renew the agreement annually for up to four (4) additional one-year periods under mutually agreed upon terms and conditions.

VII. MINIMUM QUALIFICATIONS

Proposing firms must be properly licensed to perform auditing services in New York State and demonstrate substantial experience providing internal auditing services to New York State school districts and/or municipalities.

VIII. PROPOSAL REQUIREMENTS

Each proposal submitted in response to this Request for Proposals shall contain, at a minimum, the information outlined below. Proposals should be organized in the order presented and clearly labeled by section.

a. Firm Overview

- i. Provide a general overview of the firm, including:
- ii. Legal name of the firm and principal business address.
- iii. Description of the firm's organizational structure and ownership.
- iv. Location of the office from which services will primarily be provided.
- v. Number of years the firm has been in operation.
- vi. Number of professional staff employed by the firm.
- vii. Description of the firm's governmental and school district auditing practice.
- viii. Identification of the engagement partner and primary contact person for the District.
- ix. Description of the firm's capacity to provide the requested services in a timely manner.
- x. Disclosure of any disciplinary actions, litigation, regulatory findings, or investigations involving the firm within the past five (5) years.

b. Qualifications and Experience

- i. Provide detailed information regarding the qualifications and experience of the firm and assigned personnel, including:
- ii. Experience providing internal auditing services to New York State school districts and/or municipalities.
- iii. Experience conducting annual risk assessments and focused internal audits in accordance with Commissioner's Regulations.
- iv. Demonstrated knowledge of:
 1. New York State Education Law;
 2. Commissioner's Regulations;
 3. Governmental accounting standards;
 4. Internal control frameworks;
 5. School district financial operations and compliance requirements.

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- v. Resumes of all personnel proposed for assignment to the engagement, including relevant experience, certifications, and years with the firm.
- vi. Identification of professional licenses and certifications held by assigned staff, including but not limited to:
 - 1. Certified Public Accountant (CPA);
 - 2. Certified Internal Auditor (CIA);
 - 3. Certified Fraud Examiner (CFE).
 - 4. Affirmation that assigned personnel satisfy all applicable continuing professional education (CPE) requirements.
Description of the firm's process for ensuring quality control and supervisory review.

c. Audit Approach

Provide a detailed description of the firm's proposed approach to performing the requested services, including:

- 1. Proposed methodology for conducting the annual risk assessment.
- 2. Process for identifying areas of elevated operational, financial, compliance, fraud, or internal control risk.
- 3. Proposed approach to focused audits and internal control testing.
- 4. Description of testing methodologies and sampling techniques.
- 5. Process for communicating findings, recommendations, and corrective action considerations.
- 6. Proposed timeline for fieldwork, reporting, and presentations.
- 7. Description of the firm's availability to respond to District inquiries and emerging issues throughout the year.
- 8. Description of any technology, data analytics tools, or specialized methodologies utilized by the firm.
- 9. Description of the firm's approach to maintaining confidentiality and protecting sensitive District information.
- 10. Description of the firm's approach to on-site vs. remote/virtual work.

d. References

Provide a minimum of three (3) references from New York State school districts and/or municipalities for which similar services have been provided within the past five (5) years. For each reference, include:

- 1. Name of organization;
- 2. Contact person and title;
- 3. Telephone number;
- 4. Email address;
- 5. Description of services provided;
- 6. Length of engagement.

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The District reserves the right to contact any references provided and to conduct independent reference checks.

e. Fee Proposal

Provide a detailed fee proposal that includes:

- i. Proposed annual flat fee for annual risk assessment audit for each fiscal year included in the proposal
- ii. Proposed fee for annual focused audit (detailed testing) for each fiscal year included in the proposal
- iii. Description of services included within the annual fee.
- iv. Hourly billing rates for additional services not included in the annual fee.
- v. Identification of all reimbursable expenses, if any.
- vi. Identification of any assumptions utilized in developing the fee proposal.
- vii. Confirmation that pricing shall remain fixed for each applicable contract year unless otherwise negotiated and approved by the District.
- viii. Fee proposals shall include pricing for the following fiscal years:
 1. 2026-2027
 2. 2027-2028
 3. 2028-2029
 4. 2029-2030
 5. 2030-2031

IX. EVALUATION CRITERIA

Proposals submitted in response to this Request for Proposals will be evaluated by the District's Audit Committee and Administration based upon a comprehensive review of the proposer's qualifications, experience, technical approach, responsiveness, and cost. The District reserves the right to conduct interviews, request additional information, and negotiate terms with one or more proposers as part of the evaluation process.

The District may consider factors beyond cost alone and is not required to select the lowest-cost proposal. The contract will be awarded to the firm determined to be the most qualified and best suited to meet the District's needs and interests.

Evaluation criteria shall include, but not be limited to, the following:

- a. Experience with New York State School Districts and Governmental Auditing.
Consideration will be given to:
 - i. The firm's demonstrated experience providing internal auditing services to New York State public school districts and/or municipalities.
 - ii. The firm's knowledge and understanding of:
 1. New York State Education Law;
 2. Commissioner's Regulations;

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3. NYSED internal audit requirements;
 4. Governmental accounting standards;
 5. School district operational and financial environments.
- iii. Experience conducting:
 1. Annual risk assessments;
 2. Focused internal audits;
 3. Internal control evaluations;
 4. Compliance reviews;
 5. Fraud risk assessments;
 6. Corrective action follow-up reviews.
 - iv. Familiarity with school district financial systems, purchasing processes, payroll operations, student activity funds, transportation, food service operations, capital projects, information technology controls, and other operational areas commonly reviewed in school district internal audits.
 - v. The firm's history of successful engagements with similarly situated public entities.
- b. Qualifications of Assigned Personnel. Consideration will be given to:
- i. The qualifications, certifications, and experience of personnel assigned to the engagement.
 - ii. Relevant professional credentials, including but not limited to:
 1. Certified Public Accountant (CPA);
 2. Certified Internal Auditor (CIA);
 3. Certified Fraud Examiner (CFE);
 4. Other relevant governmental auditing or compliance certifications.
 - iii. The experience of the engagement partner, manager, and field staff in providing internal auditing services to school districts and governmental entities.
 - iv. The continuity and stability of the proposed engagement team.
 - v. The firm's staffing capacity and ability to provide adequate supervision and oversight throughout the engagement.
 - vi. Compliance with applicable continuing professional education (CPE) requirements and professional standards.
- c. Audit Approach and Responsiveness. Consideration will be given to:
- i. The proposer's demonstrated understanding of the scope of services and District expectations.
 - ii. The quality, thoroughness, and practicality of the proposed audit methodology.
 - iii. The proposer's approach to:
 1. Risk assessment development;
 2. Internal control testing;

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3. Compliance testing;
 4. Reporting findings and recommendations;
 5. Follow-up review procedures.
- iv. The proposer's ability to provide constructive recommendations that improve internal controls, operational effectiveness, compliance, and efficiency.
 - v. The clarity, organization, completeness, and responsiveness of the proposal submission.
 - vi. The proposer's communication processes and ability to effectively interact with District administration, the Audit Committee, and the Board of Education.
 - vii. The proposer's use of technology, data analytics, and other audit tools to enhance audit effectiveness and efficiency.
- d. Ability to Provide Timely, High-Quality Service. Consideration will be given to:
- i. The proposer's demonstrated ability to meet deadlines and complete work in a timely and professional manner.
 - ii. Responsiveness to District inquiries and emerging issues.
 - iii. Availability of key personnel throughout the engagement period.
 - iv. Ability to provide continuity of staffing and maintain institutional knowledge.
 - v. Quality of prior work product and references from current or former clients.
 - vi. Demonstrated professionalism, communication skills, and customer service.
 - vii. The firm's overall reputation, reliability, and commitment to high-quality service.
- e. Cost Proposal. Consideration will be given to:
- i. The reasonableness and competitiveness of the proposed fees.
 - ii. Clarity and transparency of the pricing structure.
 - iii. Value of services proposed relative to cost.
 - iv. Identification of additional costs, hourly rates, or reimbursable expenses.
 - v. The District's assessment of overall value and long-term cost effectiveness.

The District reserves the right to request clarification regarding any fee proposal and to negotiate pricing and contract terms with the selected firm.

The District further reserves the right to reject any or all proposals, waive informalities or technical defects, request additional information, conduct interviews, and select the proposal determined to be in the best interest of the District.

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X. PROPOSAL SUBMISSION REQUIREMENTS

Firms shall submit one original signed proposal, five copies, and one electronic PDF copy on USB drive.

Proposals must be received no later than 11:00 a.m. on June 12, 2026.

XI. ANTICIPATED SCHEDULE

RFP Issued – May 19, 2026

Questions Due – June 3, 2026

Proposal Submission Deadline – June 12, 2026

Audit Committee Review – June 15, 2026 – June 26, 2026

Board Approval – July 7, 2026

Contract Commencement – July 8, 2026

XII. GENERAL CONDITIONS

The District reserves the right to reject any or all proposals, waive informalities, request additional information, negotiate modifications, or cancel the RFP at any time.

XIII. NON-COLLUSIVE BIDDING CERTIFICATION (APPENDIX A)

By submission of a signed Appendix A, the proposer certifies that the proposal has been arrived at independently and without collusion.

XIV. PROPOSER WARRANTIES (APPENDIX B)

By submission of a signed Appendix B, the proposer represents and warrants that:

- a. The proposer is duly organized, validly existing, and authorized to conduct business in the State of New York.
- b. The proposer possesses the experience, qualifications, personnel, licenses, certifications, and financial capability necessary to perform the services described in this Request for Proposals.
- c. All information contained within the proposal submitted is true, accurate, and complete to the best of the proposer's knowledge.
- d. The proposer has carefully reviewed the Request for Proposals and understands the scope of services, requirements, and conditions applicable to this engagement.
- e. The proposer agrees to comply with all applicable federal, state, and local laws, regulations, and requirements, including but not limited to New York State Education Law, Commissioner's Regulations, and applicable governmental auditing standards.
- f. The proposer is not currently debarred, suspended, disqualified, or otherwise prohibited from providing services to governmental entities.
- g. The proposer has disclosed any actual or potential conflicts of interest that may exist with respect to the engagement.
- h. The proposer agrees that, if selected, it shall enter into a written agreement with the District incorporating the requirements of this Request for Proposals and any

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negotiated terms and conditions.

XV. IRAN DIVESTMENT ACT CERTIFICATION (APPENDIX C)

By submission of a signed Appendix C, the proposer certifies compliance with New York State Finance Law Section 165-a and General Municipal Law Section 103-g.

XVI. HOLD HARMLESS AND INDEMNIFICATION AGREEMENT (APPENDIX D)

By submission of a signed Appendix D, the proposer agrees to defend, indemnify, and hold harmless the Edgemont Union Free School District, its Board of Education, officers, employees, agents, and representatives from and against any and all claims, damages, liabilities, losses, costs, and expenses, including reasonable attorneys' fees, arising out of or resulting from the proposer's services, acts, errors, omissions, negligence, or breach of contract in connection with the performance of services pursuant to this Request for Proposals and any resulting agreement.

The proposer further agrees that such indemnification obligations shall survive the completion, termination, or expiration of the contract and shall apply to the fullest extent permitted by law.

The proposer additionally agrees to maintain all insurance coverage required by the District and acknowledges that acceptance of insurance certificates by the District shall not limit or relieve the proposer of its obligations under this indemnification provision.

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APPENDIX A
NON-COLLUSIVE BIDDING/PROPOSAL CERTIFICATION

(As required by Section 103d of the General Municipal Law as the act and deed of such corporation, and for any inaccuracies or misstatements in such certificate, this corporation bidder shall be liable under the penalties of perjury).

As of September 1, 1966, this Section will read as follows-

103-d 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 bidders and affirmed by such bidder as true under the penalties of perjury,

- a. By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of any joint bid each party thereto certified as to its own organization, under penalty of perjury, that to the best of 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 an 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. Any 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 shall so state and furnish with the bid a signed statement which sets forth in detail the reason therefor. Where (a) (1) (2) and (3) above 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 the 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 certification referred to in subdivision one of the section, shall be deemed to include the signing and submission of the bid and the inclusion as the act and deed of the corporation.

Signed _____ Title _____

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APPENDIX B
PROPOSER WARRANTIES

- A. Proposer warrants that it is willing and able to comply with State of New York laws and regulations.
- B. Proposer is authorized to submit this proposal on behalf of their organization.
- C. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.
- D. Proposer warrants that it has read the Request for Proposal (RFP) and fully understands its intent and certifies that it has adequate personnel, equipment, and facilities to fulfill the requirements thereto. It understands that their ability to meet the criteria and provide the required services shall be reviewed by the District, which will develop a recommendation for the Board of Education's consideration regarding the selection of the most advantageous proposal.
- E. Proposer warrants that they have not been debarred or suspended from government contracts.
- F. Proposer certifies that all statements in this Affidavit and in any explanatory enclosures are, to the best of its knowledge and belief, true and correct, and that any omission and/or misstatement of any material fact(s) may cause the District to: (A) reject the submission of this proposal, (B) revoke any award of contract from the Board of Education; and/or terminate the contract and any fees pending.
- G. It is understood that all information included in, attached to, or required by this RFP shall become public record upon delivery to the District. The undersigned certifies that the completion of the Proposal is a binding commitment to provide the services requested as proposed herein.

Firm's Name

Address

City, State, Zip

(Print Name)

(Signature)

(Phone)

(Fax)

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APPENDIX C
CERTIFICATION - IRAN DIVESTMENT ACT OF 2012
(THIS FORM MUST BE SIGNED AND NOTARIZED - SUBMIT WITH PROPOSAL)

The Iran Divestment Act of 2012, effective as of April 12, 2012, is codified at State Finance Law (“SFL”) §165-a and General Municipal Law (“GML”) §103-g. The Iran Divestment Act, with certain exceptions, prohibits municipalities, including the District, from entering into contracts with persons engaged in investment activities in the energy sector of Iran.

Each bidder or proposer must certify that it is not on the list of entities engaged in investment activities in Iran created pursuant to paragraph (b) of subdivision 3 of Section 165-a of the SFL. In any case where the bidder or proposer cannot certify that it is not on such a list, the bidder or proposer shall so state and shall furnish with the bid or proposal a signed statement which sets forth in detail the reasons why such statement cannot be made. The District may award a bid to a bidder who cannot make the certificate on a case by case basis if:

1. The investment activities in Iran were made before the effective date of this section (i.e., April 12, 2012), the investment activities in Iran have not been expanded or renewed after the effective date of this section and the person has adopted, publicized and is implementing a formal plan to cease the investment activities in Iran and to refrain from engaging in any new investments in Iran; or
2. The District makes a determination that the goods or services are necessary for the District to perform its functions and that, absent an exemption, the District would be unable to obtain the goods or services for which the contract is offered. Such determination shall be made in writing and shall be a public document.

A bid or proposal shall not be considered for award, nor shall any award be made where the bidder or proposer fails to submit a signed and verified bidder’s certification.

Signature: _____ Date: _____

Affirmed to me this _____ day of _____, 2025

Notary Signature: _____ Date: _____

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APPENDIX D

**HOLD HARMLESS AND INDEMNIFICATION AGREEMENT
(THIS FORM MUST BE SIGNED AND NOTARIZED - SUBMIT WITH PROPOSAL)**

Consultant agrees to indemnify and hold the Edgemont Union Free School District entirely harmless from all liability arising out of:

1. Any and all claims under Workers' Compensation acts and other employee benefit acts with respect to the consultant or it's employees arising out of scope of work under this Agreement; and
2. If arising out of, pertaining to, or relating to the negligence, recklessness, or willful misconduct of the consultant, the consultant shall indemnify and hold the Edgemont Union Free School District harmless from any liability for damages for (1) death or bodily injury to person; (2) injury to, loss or theft of property; (3) any failure or alleged failure to comply with any provision of law or (4) any other loss, damage or expense arising under either (1), (2), or (3) above, other than as the result of the negligent professional act or omission in the performance of professional services pursuant to this Agreement, sustained by the consultant or the District, or any person, firm or corporation employed by the consultant or the District upon or in connection with the proposed scope of work, except for liability resulting from the sole or active negligence, or willful misconduct of the District, its officers, employees, agents or independent contractors who are directly employed by the District or of other third parties not under the control or the supervision of the consultant. The consultant, at its own expense, cost, and risk, shall defend any and all claims, actions, suits, or other proceedings that may be brought or instituted against the District, its officers, agents or employees, on any such claim or liability, and shall pay or satisfy any judgment that may be rendered against the District, its officers, agents or employees in any action, suit or other proceedings as a result thereof; and
3. If arising out of, pertaining to, or relating to the negligence, recklessness, or willful misconduct of the consultant, the consultant shall indemnify and hold the District harmless from any loss, injury, death to persons or damage to property caused by any negligent act, neglect, default or negligent omission of the consultant, or any person, firm or corporation employed by the consultant, either directly or by independent contract, including all damages due to loss or theft, sustained by any person, firm or corporation including the District, arising out of, or in any way connected with the proposed scope of work, including injury or damage either on or off District property; but not for any loss, injury, death or damages caused by the negligence, or willful misconduct of the District or of other third parties not under the control or the supervision of the consultant. The consultant's obligation to indemnify does not include the obligation to defend actions or proceedings brought against the District, but rather to reimburse the District for attorney's fees and costs incurred by the District in defending such actions or proceedings brought against the District.

Signature: _____ Date: _____

Affirmed to me this _____ day of _____, 2025

Notary Signature: _____ Date: _____