MAMARONECK UNION FREE SCHOOL DISTRICT

1000 W Boston Post Road | Mamaroneck, NY 10543

(914) 220-3042 | jbobet@mamkschools.org

Joel Bobet, Purchasing Agent

REQUEST FOR PROPOSAL

RFP #2027-04

EXTERNAL AUDITING SERVICES

Annual External Audit and Related Services

Issued By	Mamaroneck Union Free School District
Purchasing Agent	Joel Bobet
Issue Date	October 13, 2026
Questions Due	October 30, 2026 by 12:00 PM (Eastern Time)
Addendum / Answers	November 4, 2026
Proposal Due Date	November 13, 2026 by 12:00 PM (Eastern Time)
Submission Address	Mamaroneck UFSD Business Office, 1000 W Boston Post Road, Mamaroneck, NY 10543

SEALED PROPOSAL - DO NOT OPEN

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PUBLIC NOTICE

REQUEST FOR PROPOSALS FOR EXTERNAL AUDITING SERVICES

The Board of Education of the Mamaroneck Union Free School District (the "District") invites sealed proposals from qualified and responsible full-service certified public accounting firms for external auditing services and related professional services.

Proposals must be received by the District no later than November 13, 2026 at 12:00 PM (Eastern Time) at the Business Office, Mamaroneck Union Free School District, 1000 W Boston Post Road, Mamaroneck, NY 10543. The sealed proposal must be clearly identified as: "RFP #2027-04 - EXTERNAL AUDITING SERVICES - DO NOT OPEN."

The complete RFP may be obtained by submitting a written request to the Purchasing Agent at jbobet@mamkschools.org. Vendors should identify "RFP #2027-04 - External Auditing Services" in the subject line. The District may distribute this RFP directly to prospective firms and may also post it on the District website or another procurement platform. Only firms that obtain the RFP directly from the District or formally register their interest are assured receipt of addenda.

Questions must be submitted in writing to jbobet@mamkschools.org no later than October 30, 2026 by 12:00 PM. Responses and any addenda will be issued in writing to registered proposers.

The District reserves the right to reject any or all proposals, request clarifications or corrections, waive informalities or technical irregularities, negotiate with one or more proposers to the extent permitted by law, resolicit proposals, cancel the solicitation, and make an award when deemed in the District's best interest. Evaluation criteria, weights, and scoring provisions are set forth in Section XI: Evaluation and Award.

Mamaroneck Union Free School District
Joel Bobet, Purchasing Agent
1000 W Boston Post Road
Mamaroneck, NY 10543
Phone: (914) 220-3042
Email: jbobet@mamkschools.org

SECTION I: INTRODUCTION AND PURPOSE

The District seeks proposals from qualified full-service certified public accounting firms to perform the annual external audit of the District's financial statements and related audit services for the fiscal year ending June 30, 2027, with annual renewal options as described in this RFP.

The District is located in Westchester County, New York and operates six school buildings serving students in pre-kindergarten through grade 12. District financial information, budgets, board materials, and annual audit reports may be reviewed through the District's website and public records. Firms are responsible for reviewing available information and requesting clarification by the question deadline.

The selected firm must provide independent, timely, high-quality audit services; communicate clearly with District administration, the Audit Committee, and the Board of Education; attend regularly scheduled Audit Committee meetings as required; demonstrate the ability to retrieve and analyze financial data from WinCap; and provide ongoing professional learning and consultation, including support on accounting matters, tax cap requirements, and significant governmental and regulatory updates, consistent with auditor independence.

SECTION II: SCOPE OF SERVICES

The selected firm shall provide all services necessary to complete the District's annual external audit and related required reports in accordance with applicable professional standards, New York State requirements, federal requirements, and District expectations. Services include, but are not limited to, the following:

- Annual audit of the District's financial statements and all applicable funds.
- Audit of extra-classroom activity funds.
- Federal single audit, if required by the District's federal award expenditures for the applicable fiscal year.
- Review of internal controls and compliance as required by applicable professional standards.
- Preparation and presentation of required audit reports, management letter, communications to those charged with governance, and any required reports on internal control, compliance, and federal awards.
- Assistance with audit-related schedules, confirmations, reporting packages, and filings, including support for the Annual Financial Report/ST-3 and Federal Audit Clearinghouse submission where applicable.
- Follow-up on prior-year findings and recommendations, including assistance to management and the Audit Committee in understanding corrective action requirements.
- Attendance at Audit Committee and Board of Education meetings as specified in this RFP.
- Routine consultation during the contract term regarding audit, accounting, GASB, grants, tax cap requirements, internal controls, financial reporting matters, and relevant NYSED, OSC, federal, and other governmental or regulatory updates, provided such consultation does not impair independence.

A. Funds and Activities to be Included

The annual audit shall include all District funds and activities required by applicable law, regulation, and accounting standards, including, as applicable:

- General Fund
- Special Aid Fund
- School Lunch Fund
- Capital Projects Fund
- Debt Service Fund
- Fiduciary/Custodial funds, including Trust and Agency activity as applicable
- Extra-classroom activity funds
- Long-term debt and capital asset reporting
- Other funds, schedules, or activities required for complete financial reporting

B. Applicable Standards

The audit and related work shall be conducted in accordance with all applicable standards and requirements in effect for the fiscal year under audit, including, but not limited to:

- Generally Accepted Auditing Standards (GAAS) issued by the AICPA.
- Government Auditing Standards, commonly referred to as the Yellow Book, issued by the U.S. Government Accountability Office.
- Governmental Accounting Standards Board (GASB) requirements and generally accepted accounting principles applicable to school districts.
- New York State Education Department requirements, including the current Reference Manual for Audits of New York State School Districts and applicable filing requirements.
- New York State Comptroller requirements and applicable guidance.
- Regulations of the Commissioner of Education and applicable provisions of New York Education Law.
- 2 CFR Part 200, Subpart F - Audit Requirements and the applicable OMB Compliance Supplement for federal single audit work, if required.

C. Required Deliverables

- Independent Auditor's Report and audited financial statements, including management's discussion and analysis, notes, required supplementary information, and supplementary schedules.
- Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
- Single Audit reporting package, including Schedule of Expenditures of Federal Awards, report on compliance for each major federal program, report on internal control over compliance, schedule of findings and questioned costs, and related data collection support, if required.
- Independent auditor's report on extra-classroom activity funds.
- Management letter, including recommendations and status of prior-year comments.
- Required communications to those charged with governance, including significant accounting policies, estimates, audit adjustments, disagreements with management, difficulties encountered, independence matters, and other required communications.
- Electronic copies of all final reports in PDF format, plus editable versions of schedules or supporting materials when requested by the District.
- Any additional schedules or reports required by NYSED, OSC, federal requirements, the District's Audit Committee, or the Board of Education.

SECTION III: MINIMUM QUALIFICATIONS

To be considered responsive, the proposer must meet the minimum qualifications below and must provide documentation sufficient for the District to evaluate compliance.

- Be a full-service certified public accounting firm licensed and authorized to practice in New York State and in good standing with applicable licensing authorities.
- Maintain independence from the District under applicable professional, legal, and regulatory standards.
- Have substantial recent experience auditing New York State public school districts, BOCES, municipalities, or comparable governmental entities.
- Have experience performing audits under Government Auditing Standards and federal single audits under 2 CFR Part 200, Subpart F.
- Have the staffing depth necessary to complete the audit within the required timeline and meet all NYSED and District deadlines.
- Assign a partner, manager, and audit team with direct experience in school district audits and governmental accounting.
- Maintain an internal quality control system and participate in external peer review. The most recent peer review report must be submitted with the proposal.

- Demonstrate the ability to obtain, retrieve, reconcile, and analyze data from WinCap using WinCap exports and reports to perform audit procedures efficiently.
- Commit to attend regularly scheduled Audit Committee meetings as required by the District and to present audit results to the Audit Committee and Board of Education.
- Provide ongoing professional learning opportunities for District staff and/or the Audit Committee as described in Section VI.

SECTION IV: AUDIT COMMITTEE, BOARD AND DISTRICT MEETING REQUIREMENTS

The selected firm must be available for consultation and, when requested, attendance at meetings with District administration, the Audit Committee, and the Board of Education. At a minimum, the assigned engagement partner or other approved senior representative must be available for the following meetings:

- Pre-audit planning meeting with the Audit Committee and District administration, anticipated in May or June of each audit year.
- Regularly scheduled Audit Committee meetings during the engagement when audit status, risk assessment, fieldwork, draft reports, management letter comments, corrective action, or related topics are on the agenda.
- Meeting with the Audit Committee to review the draft audit report, management letter, required communications, risk assessment, and any findings prior to final acceptance by the Board of Education.
- Public Board of Education meeting to present the annual audit report and respond to questions from the Board, administration, and the public as appropriate.
- Additional meetings reasonably requested by the District, including virtual meetings, status meetings, or meetings regarding audit findings, corrective action, GASB implementation, federal programs, or internal controls.

Meeting attendance required by this RFP must be included in the annual fixed fee.

SECTION V: WINCAP AND DATA ACCESS REQUIREMENTS

The District uses WinCap for financial and business operations, including general ledger, budget, payroll, accounts payable, accounts receivable, purchasing, purchase orders, vendor information, and related financial reporting. The selected firm must demonstrate the ability to work efficiently with WinCap data.

The proposer must describe its experience with WinCap and/or comparable K-12 governmental financial systems. The response must explain how the firm will retrieve, receive, validate, reconcile, and analyze data exports while maintaining confidentiality and data security.

The District will provide the selected firm appropriate access to WinCap. The District will not separately provide documents, reports, or supporting materials that are available for retrieval directly from WinCap; the firm is expected to obtain those items through its authorized WinCap access.

At a minimum, the firm must be able to retrieve and work with WinCap reports and exports covering:

- General ledger detail and trial balance
- Budget status and appropriation/account detail
- Accounts payable, vendor, check and electronic payment detail
- Purchasing and purchase order activity
- Payroll and benefit activity
- Cash receipts, revenue activity, and cash receipt backup/supporting documentation
- Journal entries and adjusting entries
- Grant and special aid activity
- Capital project and debt service activity
- Extra-classroom activity fund accounting records and activity

Access to WinCap and any other District systems must be approved and provisioned by the District and must comply with District information technology, cybersecurity, confidentiality, and access control requirements. The firm shall use secure methods for transmitting and storing District data.

SECTION VI: PROFESSIONAL LEARNING AND CONSULTATION

The selected firm shall provide ongoing professional learning opportunities as part of the engagement. The purpose is to help District administration, Business Office staff, the Audit Committee, and/or Board members understand current accounting, audit, compliance, internal control, and school district finance issues.

Proposers must submit a Professional Learning Plan that includes at least the following:

- Annual training or briefing topics recommended for the District.
- Availability of in-person and virtual training options.
- Examples of materials, alerts, newsletters, webinars, or updates the firm provides to clients.
- Approach to communicating GASB updates, NYSED/OSC developments, tax cap requirements, federal grant and single audit changes, other governmental and regulatory updates, fraud risk, cybersecurity risk, internal controls, and procurement-related compliance topics.
- Whether training is included in the annual fixed fee or separately priced.

Consultation and professional learning shall be performed in a manner that does not impair auditor independence. The auditor shall not make management decisions, assume management responsibilities, perform bookkeeping, design or operate District controls, or perform other services that would impair independence unless appropriate safeguards and approvals are in place and such services are legally and professionally permissible.

SECTION VII: CONTRACT TERM AND RENEWAL

The District contemplates an initial contract for the audit of the fiscal year ending June 30, 2027. The District may renew the contract annually for up to four additional fiscal years by mutual agreement, subject to satisfactory performance, availability of funds, Board of Education approval, and compliance with applicable law. No engagement term shall exceed five consecutive years without a new competitive request for proposals process.

Anticipated audit years for pricing purposes are:

- Fiscal Year Ending June 30, 2027
- Fiscal Year Ending June 30, 2028
- Fiscal Year Ending June 30, 2029
- Fiscal Year Ending June 30, 2030
- Fiscal Year Ending June 30, 2031

The District reserves the right to award for fewer years, decline renewal, resolicit services, or discontinue services when deemed in the District's best interest. Any contract is subject to execution of an engagement letter and/or District agreement acceptable to the District.

SECTION VIII: INSURANCE AND DATA SECURITY REQUIREMENTS

The successful proposer must provide proof of insurance prior to commencement of work and must maintain insurance throughout the contract term. Insurance requirements are subject to review and modification by the District, its insurance consultant, and/or risk management representatives.

All insurers providing required coverage must be admitted to conduct business in New York State and maintain an A.M. Best rating of A- or better, unless otherwise approved in writing by the District.

- Commercial General Liability: $1,000,000 per occurrence / $2,000,000 aggregate.
- Automobile Liability: $1,000,000 combined single limit for owned, hired, borrowed and non-owned vehicles, as applicable.
- Workers' Compensation and New York State Disability Benefits: statutory coverage on forms acceptable to the District.
- Professional Liability / Errors and Omissions: $2,000,000 per claim / $2,000,000 aggregate, with coverage for professional acts performed under the contract.
- Cyber Liability / Technology Errors and Omissions: $1,000,000 per claim / $1,000,000 aggregate, or other limit acceptable to the District, when District data is accessed, stored, transmitted, or processed electronically.
- Umbrella/Excess Liability: $3,000,000 each occurrence and aggregate, or as otherwise approved by the District.

Commercial General Liability coverage shall name the District, its Board of Education, officers, employees, agents, and volunteers as additional insured where applicable. Coverage shall be primary and non-contributory where applicable. The District may require copies of endorsements, policy declarations, or other documentation.

The selected firm shall protect confidential District records, employee information, vendor information, financial data, student information if any, and audit materials. The firm must use secure data-transfer methods, restrict access to authorized personnel, maintain reasonable cybersecurity safeguards, and return or destroy District data upon request and in accordance with applicable record retention requirements.

SECTION IX: PROPOSAL SUBMISSION REQUIREMENTS

Each proposer shall submit one signed original proposal in a sealed envelope to:

Mamaroneck Union Free School District
Attention: Joel Bobet, Purchasing Agent
1000 W Boston Post Road
Mamaroneck, NY 10543

The outside of the sealed envelope must clearly state: "RFP #2027-04 - EXTERNAL AUDITING SERVICES - DO NOT OPEN." Proposals received after the deadline may be returned unopened or rejected as non-responsive.

Proposals should be organized in the following order:

1. Cover letter signed by an authorized representative of the firm.
2. Completed Proposal Submission Checklist.
3. Firm profile, licensing information, full-service capabilities, and New York State school district audit experience.
4. Technical approach and audit work plan.
5. WinCap/data access approach.
6. Audit Committee, Board, and meeting availability statement.

7. Professional Learning Plan.
8. Key personnel, resumes, staffing plan, independence confirmation, peer review report, and continuing professional education summary.
9. References for at least three comparable public school district or governmental audit clients.
10. Completed Cost Proposal and Rate Sheet.
11. Required certifications and forms.
12. Exceptions, assumptions, requested changes, or proposed modifications to the RFP or agreement, if any.
13. Proof of insurance or sample certificate of insurance.

Proposals should be clear, complete, and concise. The District may request clarifications or supplemental information, but proposers should not assume that omissions may be cured after submission.

SECTION X: PROCUREMENT SCHEDULE

Milestone	Date
Advertisement / RFP Release	October 13, 2026
Notice of Interest Due	October 23, 2026
Questions Due	October 30, 2026 by 12:00 PM
Answers / Addendum Issued	November 4, 2026
Proposals Due	November 13, 2026 by 12:00 PM
Administrative Review / Evaluation	November 16 - November 25, 2026
Interviews, if needed	December 1 - December 4, 2026
Audit Committee Recommendation	On or about December 2026
Board of Education Award	On or about December 15, 2026, subject to Board schedule and agenda placement
Engagement Start	Upon award, executed engagement letter/agreement, and insurance clearance

The schedule is tentative and may be modified by addendum. The District reserves the right to accelerate, extend, modify, or cancel any step in the process when deemed in the District's best interest.

SECTION XI: EVALUATION AND AWARD

The District will evaluate proposals based on the best interests of the District. Award, if made, will not necessarily be made to the lowest-priced proposer. Proposals may be evaluated by District administration, the Audit Committee, legal counsel, consultants, or other designees.

Evaluation Criteria	Weight
Public school district audit experience, governmental accounting expertise, and full-service CPA firm capabilities	20%
Technical audit approach, quality, work plan, ability to meet deadlines, and understanding of NYSED/OSC/federal requirements	20%
Assigned personnel, partner involvement, staffing depth, independence, CPE, and peer review/quality control	15%
WinCap financial data retrieval, data analysis, technology, and secure data-handling capabilities	10%
Availability for regularly scheduled Audit Committee meetings, Board presentations, responsiveness, and communication plan	10%
Professional Learning Plan and value of ongoing consultation without impairing independence	10%
Cost proposal, fee structure, included services, and overall value	10%
References and record of timely performance for comparable governmental clients	5%

The District may conduct interviews, request best and final offers, request clarifications, contact references, verify licenses and peer review information, and negotiate final terms with one or more proposers to the extent permitted by law.

SECTION XII: RESERVATION OF RIGHTS

The District reserves the right to:

- Reject any or all proposals, in whole or in part.
- Waive informalities, defects, or technical irregularities where the District determines such waiver is in its best interest.
- Request clarifications, corrections, supplemental information, or interviews.
- Negotiate terms, conditions, fees, scope, and contract provisions to the extent permitted by law.
- Award to the proposer whose proposal is deemed most advantageous to the District, considering price and other factors.
- Cancel, withdraw, postpone, amend, or reissue this RFP.

- Make no award if the District determines that no proposal is in its best interest.
- Use ideas or information submitted in proposals, subject to applicable law and confidentiality requirements.
- Correct clerical errors or issue addenda before award.
- Require Board of Education approval and an executed agreement or engagement letter before services commence.

SECTION XIII: GENERAL TERMS AND CONDITIONS

A. No Obligation to Reimburse

The District shall not reimburse proposers for any costs incurred in preparing, submitting, presenting, clarifying, or negotiating proposals.

B. Addenda

Only written addenda issued by the District shall modify this RFP. Proposers are responsible for acknowledging all addenda in their proposals.

C. Public Disclosure and FOIL

Proposals submitted to the District may be subject to disclosure under the New York Freedom of Information Law. Proposers who believe that specific pages contain trade secrets or confidential commercial information must clearly identify those pages and provide a written basis for the requested exception from disclosure. The District will handle requests in accordance with applicable law and makes no guarantee that any material will be exempt from disclosure.

D. Non-Collusion and Conflicts of Interest

Proposers must submit the required non-collusive proposal certification and conflict of interest disclosure. The District may reject any proposal if a conflict of interest, appearance of impropriety, or failure to provide required certifications is identified.

E. Independence and Non-Audit Services

The selected firm must maintain independence throughout the engagement. Any non-audit services must be disclosed in advance and may be performed only when permitted by applicable standards and approved by the District. The firm shall not perform services or assume responsibilities that would impair independence.

F. Termination

The District may terminate the contract or engagement upon reasonable written notice, subject to final agreement terms. The District may also terminate for cause if the firm fails to perform, fails to maintain independence, fails to meet deadlines, loses required licensing, or materially breaches the contract.

G. Indemnification

To the fullest extent permitted by law, the successful proposer shall defend, indemnify, and hold harmless the District, its Board of Education, officers, employees, agents, and volunteers from claims, damages, losses, and expenses arising from the negligent, reckless, intentional, or wrongful acts or omissions of the proposer, its employees, agents, subcontractors, or representatives in connection with the services.

H. Governing Law and Venue

This RFP, any proposal, and any resulting contract shall be governed by the laws of the State of New York. Venue shall be in Westchester County, New York, unless otherwise required by law.

I. Assignment and Subcontracting

No assignment or subcontracting is permitted without the District's prior written consent. Any approved subcontractor must meet applicable requirements and the proposer remains fully responsible for the work.

J. Board Approval

Final award and commencement of services are subject to Board of Education approval, if required, and completion of all District-required documentation, including insurance clearance and an executed engagement letter or agreement.

APPENDICES AND REQUIRED FORMS

The following appendices and forms must be completed and submitted with the proposal unless expressly marked optional.

- Appendix A: Notice of Interest Form
- Appendix B: Proposal Submission Checklist
- Appendix C: Firm Information and References
- Appendix D: Technical Response Form
- Appendix E: Key Personnel, Independence and Peer Review Form
- Appendix F: Professional Learning Plan
- Appendix G: Cost Proposal and Rate Sheet
- Appendix H: Non-Collusive Proposal Certification
- Appendix I: Conflict of Interest Disclosure
- Appendix J: Iran Divestment Act Certification
- Appendix K: Sexual Harassment Prevention Certification
- Appendix L: SAM Exclusion Certification
- Appendix M: Insurance Acknowledgment
- Appendix N: Proposer Acknowledgment
- Appendix O: Draft Agreement / Engagement Terms

APPENDIX A: NOTICE OF INTEREST FORM

(Optional, but recommended to ensure receipt of addenda.)

RFP #2027-04 - External Auditing Services

Return by: October 23, 2026 to Joel Bobet, Purchasing Agent, Mamaroneck Union Free School District, 1000 W Boston Post Road, Mamaroneck, NY 10543; Email: jbobet@mamkschools.org.

Company / Firm Name	_____
Address	_____
City, State, ZIP	_____
Contact Person	_____
Phone	_____
Email	_____
Federal Employer ID	_____
NYS CPA Firm License No.	_____
Signature / Date	_____

[ ] We intend to submit a proposal. [ ] We do not intend to submit a proposal but would like to remain on the vendor list for future opportunities.

If not submitting, please briefly explain:

_____

APPENDIX B: PROPOSAL SUBMISSION CHECKLIST

[ ] Signed cover letter and proposal.
[ ] One signed original submitted sealed.
[ ] Completed Notice of Interest Form, if submitted.
[ ] Firm profile and licensing/good standing information.
[ ] Full-service CPA firm capabilities statement.
[ ] School district/government audit experience.
[ ] Technical audit approach and schedule.
[ ] WinCap/data retrieval approach.
[ ] Audit Committee and Board meeting availability statement.
[ ] Professional Learning Plan.
[ ] Key personnel resumes and staffing plan.
[ ] Independence confirmation and non-audit service disclosure.
[ ] Most recent peer review report and corrective action, if any.
[ ] Continuing professional education summary for key audit personnel.
[ ] Three comparable public school district or governmental references.
[ ] Completed Cost Proposal and Rate Sheet.
[ ] Insurance certificate or sample certificate.
[ ] Required certifications and disclosures.
[ ] Acknowledgment of all addenda.
[ ] Exceptions, assumptions, or proposed contract modifications, if any.

Company Name: _____

Authorized Signature: _____ Date: _____

Printed Name / Title: _____

APPENDIX C: FIRM INFORMATION AND REFERENCES

Legal Firm Name	
DBA (if any)	
Business Address	
Mailing Address (if different)	
Telephone	
Website	
Primary Contact Name	
Primary Contact Title	
Primary Contact Email	
Primary Contact Phone	
Federal Employer ID	
NYS CPA Firm License No.	
Years Providing Public School District Audit Services	

REFERENCES

Provide at least three comparable public school district or governmental audit references.

Client	Contact / Title	Phone / Email	Years Audited

APPENDIX D: TECHNICAL RESPONSE FORM

1. Describe your overall audit approach, including planning, risk assessment, interim work, fieldwork, reporting, and communication.

_____
_____
_____

2. Describe your experience auditing New York State public school districts and your familiarity with NYSED, OSC, GASB, Government Auditing Standards, and single audit requirements.

_____
_____
_____

3. Describe your proposed audit timeline and how you will ensure the District meets applicable NYSED filing deadlines.

_____
_____
_____

4. Describe how you will communicate findings, potential findings, management letter comments, and corrective action matters to District administration and the Audit Committee.

_____
_____
_____

5. Describe your approach to auditing extra-classroom activity funds.

_____
_____
_____

6. Describe your approach to federal awards and single audit work, if required.

_____
_____
_____

7. Describe your approach to fraud risk, internal controls, procurement controls, payroll, cash receipts, accounts payable, and grant compliance.

_____
_____
_____

8. Identify any information, schedules, workspace, data access, or District staff support needed to complete the audit efficiently.

_____
_____
_____

9. Describe any proposed non-audit services and safeguards to maintain independence.

_____
_____
_____

APPENDIX E: KEY PERSONNEL, INDEPENDENCE AND PEER REVIEW FORM

List all key personnel proposed for the engagement, including partner, manager, senior staff, IT/data analytics personnel, and single audit specialists.

Name	Role	CPA?	Government/ School Audit Years	Expected Hours	Primary Duties

Required Attachments

- Resumes for proposed key personnel.
- Most recent external peer review report and letter of acceptance.
- Description of any peer review findings and corrective action.
- Independence confirmation under all applicable standards.
- Summary of relevant CPE for key personnel, including governmental auditing and accounting.

Independence Certification: The firm certifies that it is independent of the District under all applicable standards and will promptly disclose any circumstance that may impair independence.

Authorized Signature: _____ Date: _____

APPENDIX F: PROFESSIONAL LEARNING PLAN

Describe the professional learning opportunities your firm will provide during the engagement. Include proposed topics, format, frequency, target audience, and whether the services are included in the annual fixed fee.

Topic	Audience	Format	Timing/Frequency	Included or Fee

Describe additional newsletters, webinars, alerts, client resources, or consultation included with the engagement:

_____
_____
_____

APPENDIX G: COST PROPOSAL AND RATE SHEET

Fees must be stated as fixed annual all-inclusive fees unless specifically identified as optional services. Include travel, lodging, technology, meetings required by the RFP, report preparation, and routine consultation in the annual fixed fee unless clearly stated otherwise.

Audit Year	Annual External Audit Fixed Fee	Single Audit Fee, if required	Included Meeting/Training Notes
Fiscal Year Ending June 30, 2027	$ _____	$ _____	
Fiscal Year Ending June 30, 2028	$ _____	$ _____	
Fiscal Year Ending June 30, 2029	$ _____	$ _____	
Fiscal Year Ending June 30, 2030	$ _____	$ _____	
Fiscal Year Ending June 30, 2031	$ _____	$ _____	

Optional Services / Hourly Rates

Position / Service	Hourly Rate	Notes / Limitations
Engagement Partner	$ _____/hr	
Manager	$ _____/hr	
Senior Auditor	$ _____/hr	
Staff Auditor	$ _____/hr	
IT/Data Analytics Specialist	$ _____/hr	
Grant/Single Audit Specialist	$ _____/hr	
Professional Learning / Training	$ _____/hr	

Firm Name: _____

Authorized Signature: _____ Date: _____

APPENDIX H: NON-COLLUSIVE PROPOSAL CERTIFICATION

By submission of this proposal, the proposer and each person signing on behalf of the proposer certifies, under penalty of perjury, that to the best of its knowledge and belief:

1. The prices in this proposal 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 proposer or competitor.

2. Unless otherwise required by law, the prices quoted in this proposal have not been knowingly disclosed and will not knowingly be disclosed prior to award, directly or indirectly, to any other proposer or competitor.

3. No attempt has been made or will be made to induce any other person, partnership, corporation, or firm to submit or not submit a proposal for the purpose of restricting competition.

Firm Name: _____

Address:

_____

Authorized Signature: _____

Print Name and Title: _____

Sworn to before me this _____ day of _____, 2026.

Notary Public: _____

APPENDIX I: CONFLICT OF INTEREST DISCLOSURE

List all officers, directors, partners, shareholders, members, or controlling principals of the firm:

Name	Title / Role

Does any Mamaroneck Board member, administrator, officer, employee, or immediate family member possess any financial interest, directly or indirectly, in the firm? [ ] Yes [ ] No

If yes, explain: _____

Has the firm or any officer, director, partner, shareholder, member, or controlling principal had any financial interest in transactions with the District? [ ] Yes [ ] No

If yes, explain: _____

Does the firm have any relationship, engagement, interest, or circumstance that may create an actual or apparent conflict of interest or impair independence? [ ] Yes [ ] No

If yes, explain: _____

The undersigned affirms that the above statements are true and understands that false statements may constitute a violation of law and may result in rejection or termination.

Firm: _____

Signature: _____ Date: _____

Print Name / Title: _____

APPENDIX J: IRAN DIVESTMENT ACT CERTIFICATION

By submitting a proposal or by assuming responsibility under any contract awarded hereunder, the proposer certifies, under penalty of perjury, that the proposer, and any proposed assignee or subcontractor, is not identified on the prohibited entities list created pursuant to State Finance Law Section 165-a and General Municipal Law Section 103-g, as applicable.

The proposer further agrees to notify the District promptly if the proposer or any proposed assignee or subcontractor appears on the prohibited entities list during the term of any contract awarded under this RFP.

Firm Name: _____

Authorized Signature: _____ Date: _____

Print Name / Title: _____

Sworn to before me this _____ day of _____, 2026.

Notary Public: _____

APPENDIX K: SEXUAL HARASSMENT PREVENTION CERTIFICATION

In accordance with New York State Finance Law Section 139-l, where applicable, the proposer certifies that it has implemented a written policy addressing sexual harassment prevention in the workplace and provides annual sexual harassment prevention training to all employees. Such policy and training shall meet the minimum requirements of Section 201-g of the Labor Law, as applicable.

Firm Name: _____

Authorized Signature: _____ Date: _____

Print Name / Title: _____

APPENDIX L: SAM EXCLUSION CERTIFICATION

The proposer certifies that neither the firm nor its principals are suspended, debarred, proposed for debarment, declared ineligible, or voluntarily excluded from participation in covered transactions by any federal department or agency. The District may verify status through the System for Award Management (SAM) or other available sources.

Firm Name: _____

Authorized Signature: _____ Date: _____

Print Name / Title: _____

APPENDIX M: INSURANCE ACKNOWLEDGMENT

The proposer acknowledges the insurance requirements stated in Section VIII and agrees to provide certificates, endorsements, forms, and other evidence of coverage acceptable to the District prior to commencement of services.

Commercial General Liability: [ ] Yes [ ] No [ ] Exception requested

Automobile Liability: [ ] Yes [ ] No [ ] Exception requested

Workers' Compensation / NYS Disability: [ ] Yes [ ] No [ ] Exception requested

Professional Liability / Errors and Omissions: [ ] Yes [ ] No [ ] Exception requested

Cyber Liability / Technology E&O: [ ] Yes [ ] No [ ] Exception requested

Umbrella / Excess Liability: [ ] Yes [ ] No [ ] Exception requested

Explain any requested exceptions: _____
_____

Firm Name: _____

Authorized Signature: _____ Date: _____

APPENDIX N: PROPOSER ACKNOWLEDGMENT

The proposer acknowledges that it has reviewed the RFP, understands the requirements, has had the opportunity to submit questions, and agrees that its proposal remains firm for at least 120 days from the proposal due date unless otherwise agreed by the District.

The proposer acknowledges receipt of the following addenda:

Addendum No. 1: Date Received _____ Initials _____
Addendum No. 2: Date Received _____ Initials _____
Addendum No. 3: Date Received _____ Initials _____
Addendum No. 4: Date Received _____ Initials _____

The proposer identifies the following exceptions, assumptions, or proposed changes to the RFP or draft agreement. If none, write "None."

_____
_____
_____

Firm Name: _____

Authorized Signature: _____ Date: _____

Print Name / Title: _____

APPENDIX O: DRAFT AGREEMENT / ENGAGEMENT TERMS

This appendix summarizes draft terms expected to be included in the final engagement letter and/or agreement. The final agreement shall be subject to District review, legal review, Board approval if required, and mutual execution.

1. Parties

The parties shall be Mamaroneck Union Free School District, 1000 W Boston Post Road, Mamaroneck, NY 10543, and the selected audit firm.

2. Scope

The firm shall provide external auditing services and related deliverables described in RFP #2027-04 and the firm's accepted proposal, as modified by the final agreement or engagement letter.

3. Standards of Performance

The firm shall perform services in accordance with applicable professional standards, laws, regulations, NYSED requirements, OSC requirements, Government Auditing Standards, GAAS, GASB requirements, and 2 CFR Part 200, Subpart F where applicable.

4. Personnel

The firm shall assign the key personnel identified in its proposal. Key personnel may not be replaced without prior notice to the District and approval when requested, except in emergencies or circumstances outside the firm's control.

5. Meetings and Communications

The firm shall attend Audit Committee, Board, and District meetings required by the RFP and shall provide periodic status updates, draft findings, and final reports in a timely manner.

6. Fees and Payment

Fees shall be fixed annual fees as awarded by the District, subject to approved renewals. Payment shall be made after receipt of proper invoices and in accordance with District procedures. No additional charges shall be paid unless authorized in writing by the District.

7. Confidentiality and Data Security

The firm shall protect District data and confidential records, use secure data-transfer and storage methods, limit access to authorized personnel, and comply with District data security requirements.

8. Working Papers and Records

The firm shall retain audit working papers in accordance with applicable professional standards, legal requirements, and the final agreement. Working papers shall be made available to the District, successor auditors, NYSED, OSC, federal agencies, and other authorized parties as required by law and professional standards.

9. Independence

The firm shall maintain independence throughout the engagement and promptly disclose any matter that may impair or appear to impair independence.

10. Termination

The District may terminate the agreement upon reasonable notice or for cause, including failure to perform, failure to maintain independence, missed deadlines, loss of required licensure, or material breach.

11. Order of Precedence

In the event of conflict among documents, the final executed agreement or engagement letter shall govern, followed by District-issued addenda, the RFP, and the firm's accepted proposal, unless otherwise stated in writing by the District.

Mamaroneck Union Free School District: _____ Date: _____

Audit Firm: _____ Date: _____

Title: _____