

UNION SPRINGS CENTRAL SCHOOL DISTRICT

REQUEST FOR PROPOSALS

FOR

PROFESSIONAL AUDITING

SERVICES

UNION SPRINGS CENTRAL SCHOOL DISTRICT
BUSINESS OFFICE
239 CAYUGA STREET
UNION SPRINGS, NEW YORK 13160

UNION SPRINGS CENTRAL SCHOOL DISTRICT

REQUEST FOR PROPOSALS

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UNION SPRINGS CENTRAL SCHOOL DISTRICT
REQUEST FOR PROPOSALS

I. INTRODUCTION

A. General Information

The Union Springs Central School District (District) is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2023. The audit is to be performed in accordance with generally accepted standards as set forth by the American Institute of Certified Public Accountants, generally accepted government auditing standards set forth for financial audits in the General Accounting Office's (GAO) Government Auditing Standards (1994) and the provisions of the Amended Single Audit Act (1996) and U.S. Office of Management and Budget (OM) Circular A-133 (1997) as well as the following additional requirements:

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

An appointment and on-site inspection may be scheduled by any firm interested in submitting a proposal at the Business Office, 239 Cayuga Street, Union Springs, New York 13160 to answer questions about the engagement. Any inquiries concerning the request for proposals should be addressed to Michael Wurster, Assistant Superintendent.

To be considered, THREE copies of a proposal must be received by the Assistant Superintendent at 239 Cayuga Street, Union Springs, New York 13160 by 4:00 p.m. by January 31, 2023. The District reserves the right to reject any or all proposals submitted.

During the evaluation process, the District reserves the right, where it may serve the District's best interest, to request additional information or clarifications from proposals, or to allow corrections of errors or omissions. At the discretion of the District, firms submitting proposals may be requested to make oral presentations as part of the evaluation process, and be interviewed by the Board of Education or its Audit Committee.

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 clearly and specifically noted

in the proposal submitted and confirmed in the contract between the Union Springs Central School District and the firm selected.

It is anticipated the selection of a firm will be completed by February 27, 2023. Following notification of the selected firm it is expected a contract will be executed between both parties by March 1, 2023.

B. Term of Engagement

A one-year contract is contemplated; three-year proposal requested.

C. Subcontracting

No subcontracting will be allowed without the expressed prior written consent of the Union Springs Central School District.

II. NATURE OF SERVICES REQUIRED

A. General

The Union Springs Central School District is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2023. The audits are to be performed in accordance with the provisions contained in this request for proposals.

B. Scope of work to be performed

The Union Springs Central School District desires the auditor to express an opinion on the fair presentation of its financial statements in conformity with generally accepted accounting principles. In addition, the auditor is to express an opinion on the fair presentation of the District's Extra-classroom activity funds in conformity with another comprehensive basis of accounting (cash basis).

The auditor may also be required to audit the schedule of federal awards and to provide a report on that schedule based on the auditing procedures applied during the audit of the financial statements.

C. Auditing Standards to be followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with:

Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, generally accepted

government auditing standards set forth in the U.S. General Accounting Office's Government Auditing Standards (2003), the provisions of the Amended Single Audit Act (1996) and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133 (1997).

D. Reports to be issued

Following completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. Independent Auditor's Report on Basic Financial Statements with Accompanying Required Supplementary Information and Supplementary Information.
2. Management Discussion and Analysis
3. Statement of Net Assets
4. Statement of Activities
5. Balance Sheet – District Funds
6. A Reconciliation of Fund Balances to Net Assets at bottom of Balance Sheet – District funds or a separate Reconciliation of Balance Sheet - District Funds to the Statement of Net Assets
7. Statements of Revenues, Expenditures, Expenditures and Changes in Fund Balances – District Funds.
8. Reconciliation of District Funds Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities
9. Statement of Fiduciary Net Assets – Fiduciary Funds and Statement of Changes in Fiduciary Net Assets – Fiduciary Funds (if applicable)
10. Notes to the Financial Statements
11. Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual – General Fund
12. Schedule of Change From Adopted Budget to Revised Budget – General Fund
13. Schedule of use of Unreserved Fund Balance - General Fund

14. Schedule of Project Expenditures – Capital Project fund (if applicable)
15. Schedule of Certain Revenues and Expenditures compared to ST-3 Data
16. Combined Balance Sheet – Non-Major District Funds (if applicable)
17. Combined Statement of Revenues, Expenditures, and Changes in Fund Balance – Non-Major District Funds (if applicable)
18. Schedule of Investment in Capital Assets, Net of Related Debt
19. Notes to Schedule of Federal Awards (if applicable)
20. Independent Auditor’s Report on the Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards.
21. Independent Auditor’s Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards.
22. Schedule of Findings and Questioned Costs (if applicable)
23. Corrective Active Plan for A-133 audit findings for federal awards (if applicable)
24. Independent Auditor’s Report on Internal Control Related to the Financial Statements and Major Program (if applicable)
25. Independent Auditor’s Report on Compliance with Laws, Regulation, and the Provisions of Contracts or Grant Agreements (if applicable)

In the required report(s) on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization’s ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Reportable conditions that are also material weaknesses, shall be identified as such in the report.

Nonreportable conditions discovered by the auditors shall be verbally reported to management.

Irregularities and illegal Acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of which they become aware to the Audit Committee of the Board of Education.

Reporting to the Board of Education. Auditors shall assure themselves that the District's governing board is informed of each of the following:

1. The auditor's responsibility under generally accepted auditing standards.
2. Significant accounting policies.
3. Management judgments and accounting estimates.
4. Significant audit adjustments.
5. Other information in documents containing audited financial statements.
6. Disagreements with management.
7. Management consultation with other accountants.
8. Major issues discussed with management prior to retention.
9. Difficulties encountered in performing the audit.

E. Special Considerations

1. The Union Springs Central School District has determined that the United States Department of Education/United States Department of Agriculture will function as the cognizant federal 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 to be 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 audit are available upon request.

F. 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 Union Springs Central 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:

Union Springs Central School District

U.S. Department of Education

U.S. General Accounting Office

Parties designated by the federal or state government or by the Union Springs Central School District as part of an audit quality review process

Auditors of entities of which the District is a sub-recipient of grant funds

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

III. DESCRIPTION OF THE DISTRICT

- A. The auditor's principal contact with the Union Springs Central School District will be Michael Wurster, Assistant Superintendent. She can be reached at (315) 889-4157 or via email at mwurster@unionspringscsd.org.

A list of key personnel is attached.

- B. Background Information

The Union Springs Central School District is approximately 80 square miles and provides quality educational services to approximately 775 students in grades Pre-Kindergarten through Grade 12, in two buildings. The District has its own transportation, food service and maintenance departments. The District's fiscal year begins on July 1 and ends on June 30.

The District has four bargaining units that cover approximately 96 instructional personnel, 6 administrators, approximately 5 clerical support personnel and approximately 43 support personnel. The contract for Superintendent of Schools, Assistant Superintendent and Management

Confidential staff are negotiated separately. Total annual payroll is approximately \$9.5 million.

The District has a total budget of approximately \$20.2 million and has a nine (9) member Board of Education.

The accounting and financial reporting functions of the District are located at the District Offices at 239 Cayuga Street, Union Springs, NY 13160. The District utilizes Wincap software for the District's accounting, payroll and financial reporting functions. The district retains the services of the TST BOCES Central Business Office and houses its treasurer there.

More detailed information on the District and its finances can be found in the District's latest financial statements and budget documents.

C. Fund Structure

The District uses the following fund types in its financial reporting:

- General Fund (legally adopted annual budget)
- Other Activities Fund
- Federal Fund
- School Lunch Fund
- Debt Service Fund
- Capital Fund (District has a funded capital reserve)
- Trust - Expendable Fund
- Trust & Agency Fund

D. Budgetary Basis of Accounting

The Union Springs Central School District prepares its budget on a basis consistent with a modified accrual basis of accounting. Appropriations lapse at fiscal year-end and encumbrances are shown as a reservation of fund balance and are honored through subsequent year's expenditures.

E. Federal Awards

The District receives and administers federal awards as follows:

Agency/Program Title	Project Number
<u>U.S. Department of Education</u>	
Title I, A&D	0021230310
IDEA-Part B	0032230094
IDEA, Part B	0033230094
Title IIA	0147230310
Title IV	0204230310
Universal Full Day Pre-K	0545232012
ARP ESSER 3	5880210310
ARP Learning Loss	5884210310
ARP After School	5883210310

U.S. Department of Agriculture
National School Lunch
National School Breakfast
Surplus Food Distribution

F. Pension and Other Plans

The Union Springs Central School District participates in the NYS and Local Employees' Retirement System and NYS Teachers' Retirement System, both of which are cost sharing multiple-employer, public employee retirement systems. In addition, the District offers an IRS Section 403(b) plan, administered by PenServ Plan Services, Inc.

G. Component Units and Joint Venture

The Union Springs Central School District is defined, for financial reporting purposes, in conformity with the Government Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, Section 2100 (with the source being GASB Statements 14, 34 and 39 and GASB Technical Bulletin 2004-1). Using these criteria, there are no component units included in the District's financial statements. The District does participate with eight (8) other districts in the Cayuga Onondaga Board of Cooperative Educational Services (BOCES), which is deemed a joint venture for financial reporting purposes.

H. Magnitude of Finance Operations

All financial accounting and reporting is handled through the business office.

Number of vendors the District regularly does business with: 500

Number of purchase orders generated in a year: 1,118

Number of non-payroll checks issued in a year: 2,411

Number of paychecks distributed in a pay period: 169

I. Computer Software

The business office utilizes a wide area network (WAN) that runs on a Citrix operating system with a Citrix backup. All workstations run Windows XP and operate on a PC platform.

J. Availability of Prior Audit Reports and Working Papers

Interested responders who wish to review prior years' audit reports and management letters should contact Michael Wurster at the Business Office, 239 Cayuga Street, Union Springs, New York, 13160. The District will use its best efforts to make prior audit reports and supporting working papers available to responders to aid their response to this request for proposals.

IV. TIME REQUIREMENTS

A. Proposal Calendar

The following is a list of key dates up to and including the date proposals are due to be submitted:

Request for proposals issued	December 02, 2022
Notification of Interest	January 20, 2023
Due date for proposals	January 31, 2023

B. Notification and Contract Dates

Selected firm notified	February 27, 2023
Contract date	March 01, 2023

C. Date Final Report is due

The report on the financial statements of the District, Single Audit and Related Reports, and Extra-classroom Activity Fund Reports are due to be presented to the Board of Education on/or about September 30, 2023 to meet the October 15th deadline. The Assistant Superintendent shall draft

financial statements, notes, and all supplementary schedules for the Union Springs Central School District by August 30, 2023.

The final report and fifteen signed copies should be delivered to the Assistant Superintendent for Business at the Business Office.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Business Office and Clerical Assistance

The business office staff and responsible supervisory/management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the auditor.

In addition,

B. Electronic Data Processing (EDP) Assistance

Business office staff will be available to assist the auditor in performing the engagement and will provide financial analyses for analytical purposes and prepare detailed supporting schedules for individually significant account balances. In addition, business office staff may assist in the preparation of spreadsheets and schedules at the auditor's request.

C. Work Area, Telephones, Photocopying and FAX Machines

The Union Springs Central School District will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided with access to a telephone line, photocopying facilities and a FAX machine subject to minimal use and availability.

D. Report Preparation

Report preparation, editing and printing shall be the responsibility of the auditor.

VI. PROPOSAL REQUIREMENTS

A. General Requirements

1. Submission of Notification of Interest

Firms interested in submitting a proposal must submit, verbally or written, by January 20, 2023, their “Notification of Interest” in the format attached to the letter transmitting this Request for Proposals. Failure to do so will disqualify firms from submitting a proposal.

2. On-site Inspections

An on-site inspection of the District may be arranged for firms interested in submitting proposals. Business Office staff will be available to discuss their areas of responsibility and other District staff, upon request through the Assistant Superintendent, may be available with a prior scheduled appointment.

3. Inquiries

Inquiries concerning the Request for Proposals and the subject of the Requests for Proposals must be made to:

Michael Wurster, Assistant Superintendent
Union Springs Central School District
Union Springs, New York 13160
(315) 889-4157 or mwurster@unionspringscsd.org

4. Submission of Proposals

The following material is required to be received by January 31, 2023, for a proposing firm to be considered.

a. A master copy (so marked) of a Technical Proposal and THREE copies to include the following:

i. Title Page

Title Page showing the request for proposals subject; the firm’s name; the name, address and telephone number of the contact person; and the date of the proposal.

ii. Table of Contents

iii. Transmittal Letter

A signed letter of transmittal briefly stating the responder's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer.

iv. Detailed Proposal

The detailed proposal should follow the order set forth in Section VI B of this Request for Proposals.

- b. The proposal shall submit an original and THREE copies of a dollar cost bid in a separate sealed envelope marked as follows:

SEALED DOLLAR COST BID PROPOSAL
FOR
UNION SPRINGS CENTRAL SCHOOL DISTRICT
FOR
PROFESSIONAL AUDITING SERVICES

- c. Proposers should send the completed proposal consisting of the two separate envelopes to the following address:

Michael Wurster
Assistant Superintendent
Union Springs Central School District
239 Cayuga Street
Union Springs, New York 13160

B. Technical Proposal

- General Requirements

The purpose of the Technical Proposal is to demonstrate the qualifications, competence, and capacity of the firms seeking to undertake an independent audit of the Union Springs Central School District in conformity with the requirements of this Request for Proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the Request for Proposals requirement.

THERE SHOULD BE NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN THE TECHNICAL PROPOSAL DOCUMENT.

The Technical Proposal should address all the points outlined in the Request for Proposals (excluding any cost information which should only be included in the sealed dollar cost bid). The proposal should be prepared simply and economically, providing a straight forward, concise description of the proposer's capabilities to satisfy the

requirements of the Request for Proposals. While additional data may be presented, the following subjects, items Nos. 2 through 9, must be included. They represent the criteria against which the proposal will be evaluated.

- Independence

The firm should provide an affirmative statement that it is independent of the Union Springs Central School District as defined by generally accepted auditing standards/the U.S. General Accounting Office's Government Auditing Standards (1994).

- Prior single Audit Experience

The firm should include prior or current engagements pursuant to the Amended Single Audit Act and Office of Management and Budget Circular A-133.

- Firm Qualifications and Experience

The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

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 review or field reviews of its audits 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 the state regulatory bodies or professional organizations.

- Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in New York State. Provide information on the

government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the District. However, in either case, the District retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this Request for Proposals can only be changed with the express prior written permission of the District, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the Proposer provided that replacements have substantially the same or better qualifications or experience.

- Similar Engagements with Other School Districts

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum-5) performed in the last five years that are similar to the engagement described in the Request for Proposals.

Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

- Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for Proposals. In developing the work plan, reference should be made to such sources of information as the District's budget and related materials, organizational chart, programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Proposed segmentation of the engagement.
- b. Level of staff and number of hours to be assigned to each proposed segment of the engagement.

**NO DOLLARS SHOULD BE INCLUDED IN THE
TECHNICAL PROPOSAL**

- c. Sample size and type and extent of testing
 - d. Approach to be taken to gain and document an understanding of the District's internal control structure.
 - e. Approach to be taken in determining laws and regulations that will be subject to audit test work.
 - f. Approach to be taken in drawing audit samples for purposes of tests of compliance.
- Identification of Anticipated Potential Audit Problems
The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the District.
 - Report Format
The proposal should include sample formats for required reports.

C. Sealed Dollar Cost Bid

1. Total All-Inclusive Maximum Price

The sealed dollar cost bid should contain all pricing information relative to performing the audit engagement as described in this Request for Proposals. The total-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The District will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the technical proposal.

The first page of the sealed dollar cost bid should include the following information:

- a. Name of firm
 - b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the District.
 - c. A total All-Inclusive Maximum Price for the June 30, 2023 engagement.
2. Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each.
 3. Rates for Additional Professional Services
 4. Manner of Payment
Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Ten percent (10%) will be withheld from each billing pending delivery of the firm's final reports.

VII. FINAL SELECTION

- A. Board of Education will approve a firm based upon the recommendation of the Superintendent and the Assistant Superintendent.
- B. It is anticipated that a firm will be selected by February 27, 2023. Following notification of the firm selected, it is expected a contract will be executed between both parties by March 1, 2023.

C. Right to Reject Proposals

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

The District reserves the right without prejudice to reject any or all proposals.

APPENDIX A

PROPOSER GUARANTEES

- I. The Proposer certifies it can and will provide and make available, as a minimum, all services set forth in Nature of Services Required.
- II. The Proposer has read Appendix and Contractual Requirements, and agrees that the rights and prerogatives as detailed are retained by the Union Springs Central School District.
- III. The Proposer agrees to be bound by the contractual requirements delineated in Appendix.

Signature of Official: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

APPENDIX B

PROPOSER WARRANTIES

- I. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.

- II. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the Union Springs Central School District.

- III. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

APPENDIX C

SCHEDULE OF AUDIT QUOTATIONS

	AS PROPOSED		
	2023	2024	2025
Audit of general purpose financial statements, and All other services not separately listed below.	_____	_____	_____
Single Audit	_____	_____	_____
Audit of Extraclassroom Activity Fund	_____	_____	_____
TOTAL ALL-INCLUSIVE MAXIMUM PRICE	\$ _____	\$ _____	\$ _____

APPENDIX D

**SCHEDULE OF FEES FOR ADDITIONAL SERVICES AND AUDITS
IF REQUESTED BY UNION SPRINGS CENTRAL SCHOOL DISTRICT**

	<u>HOURLY RATE</u>
PARTNERS	_____
MANAGERS	_____
SUPERVISORY STAFF	_____
STAFF	_____
OTHER (SPECIFY)	_____