

**QUOGUE UNION FREE SCHOOL DISTRICT  
REQUEST FOR PROPOSAL  
EXTERNAL AUDITING SERVICES 2022-2023**

The Quogue Union Free School District, hereinafter referred to as QUFSD, invites proposals from firms of Certified Public Accountants, hereinafter referred to as vendor, to perform an annual independent audit of the QUFSD financial statements.

In accordance with §103 of General Municipal Law, QUFSD contracts for professional services requiring special skill or training are not subject to competitive bidding requirements.

1. Purpose

QUFSD requests proposals from qualified vendors interested in providing an annual independent audit of QUFSD financial statements.

2. Definitions

The following definitions are used throughout this RFP:

- RFP. . . . . Request for Proposal;
- Vendor. . . . . A firm submitting a proposal in response to this RFP;
- GAO. . . . . General Accounting Office
- GASB. . . . . General Accounting Standards Board;
- GAAS. . . . . Generally Accepted Auditing Standards;
- GAGAS . . . . . Generally Accepted Government Auditing Standards;
- AICPA. . . . . American Institute of Certified Public Accountants;
- CPA. . . . . Certified Public Accountant;
- NYSED. . . . . New York State Education Department; and
- SAS. . . . . Statements of Auditing Standards.

3. Contract Term

The contract shall be in effect for the fiscal years 2022-2023, 2023-2024 and 2024-2025, with an option to renew for two additional one-year periods, at the discretion of the QUFSD, not to exceed the prices indicated in the vendor's proposal.

4. Requests for Clarification/Additional Information

***All requests for clarification or additional information related to this RFP must be submitted in writing by mail, fax or e-mail on or before January 3, 2023 to:***

Ms. Jenine Oudeans  
District Clerk  
Quogue Union Free School District  
PO Box 957  
10 Edgewood Road  
Quogue, NY 11959  
E-Mail: [joudeans@quogueschool.com](mailto:joudeans@quogueschool.com)  
Tel: (631) 653-4285  
Fax: (631) 996-4600

In the event QUFSD provides clarification or supplemental information to this RFP, all recipients of this RFP will receive the information via an addendum to this RFP.

5. Reservation of Rights

QUFSD reserves the right, without prejudice, to reject any or all proposals not in compliance with the RFP specifications, as well as to ignore material defects if, in its sole discretion, QUFSD determines that doing so is in its best interest.

QUFSD reserves the right to negotiate the terms of the contract, including the award amount, with the selected vendor prior to entering into a contract.

QUFSD reserves the right to engage other vendors for consulting, advisory services, special audits, and/or performance reviews at its discretion.

6. General Proposal Requirements

The following represents the general requirements of this RFP.

A. Vendor Profile – The vendor must provide documentary evidence of management and qualifications. In setting forth its qualifications, each vendor shall, in concise but adequate detail:

1. Provide documentary evidence that the vendor is either (a) a New York State licensed Certified Public Accounting Firm, or (b) a licensed Certified Public Accountant in accordance with the New York State Education Department, Office of the Professions as a partner or officer of the firm;
2. State the names of the vendor's officers and associates;

3. State the names of all partners, associates, and accountants that might be assigned to these engagements and provide their resumes;
  4. State whether the individuals responsible for planning, directing, conducting or reporting on the audit have received the required continuing professional education within the preceding two years and identify those individuals by name;
  5. Provide the vendor's most recent AICPA required triennial peer review;
  6. Provide information on the results of any Federal or State desk reviews or field reviews of the vendor's audits during the past three (3) years;
  7. Provide information on the circumstances and status of any legal and/or disciplinary action taken or pending against the vendor during the past three (3) years with state regulatory bodies or professional organizations;
  8. Describe the vendor's audit experience, including experience in governmental agencies and public schools;
  9. Describe any subjects related to independent auditing services in which the vendor has special expertise that will benefit QUFSD and the nature of that special expertise; and
  10. Provide any other information that would assist QUFSD in determining a qualified vendor.
- B. Team Composition – The vendor must identify the composition of the team performing the annual audit as well as the estimated time commitment for each member, e.g., partner, audit manager, senior auditor, etc. The vendor must also describe the experience of the individuals that will be assigned to this audit including their position level, role in the audit and credentials.
- C. Audit approach – The vendor must describe its approach to the audit including at least the following:
1. Use of statistical sampling;
  2. Use of computer specialists in audits of software;
  3. Organization of audit team and approximate time to be spent on the audit;
  4. A sample "Management Letter";
  5. A sample "records request list"; and
  6. A tentative audit activity schedule for the current fiscal year's audit.

- D. Conflict of Interest and Independence – The vendor must disclose all conflicts of interest both in fact and/or in appearance. The vendor shall provide an affirmative statement that it is independent of the QUFSD as defined by generally accepted auditing standards and the U.S. General Accounting Office’s Government Auditing Standards (1994 Revision). The vendor shall also list and describe its professional relationships with the QUFSD for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit. In addition, the vendor shall give the QUFSD written notice of any professional relationships giving rise to potential conflicts of interest entered into during the period of the contract.
- E. References – A list of current school district clients along with the names of individuals to contact for references.

## 7. Scope of Work

The District is soliciting the services of qualified firms of certified public accountants to audit its financial statements and prepare District wide financial statements, all supplementary schedules and required Financial Statement footnotes for the fiscal years ending June 30, 2023, June 30, 2024 and June 30, 2025 with the option to renew for two additional one year periods.

The audit will be conducted in accordance with the accounting principles and auditing standards appropriate to a New York State School District, including, but not necessarily limited to, GAAS – Generally Accepted Auditing Standards, GAGAS – Generally Accepted Government Auditing Standards, the Single Audit Act of 1984, as amended, the provisions of OMB Circular A-133, and/or SAS – Statements of Auditing Standards, the guidelines set by the U.S. Department of Labor, the General Accounting Standards Board, and any other standards as may be required by law.

The vendor will adhere to all audit and reporting requirements of the State of New York.

The vendor shall provide to the QUFSD Board of Education a certified audit report of the financial records of all Funds as identified in the NYS Uniform System of Accounts for school districts. The vendor will also conduct an audit of the QUFSD federal financial assistance programs, as required under the Federal Single Audit Act of 1984, as amended.

The audit report must give an opinion on the fairness of the presentation of the QUFSD general-purpose financial statements in accordance with generally accepted accounting principles and must include a review of the internal controls of the QUFSD accounting systems.

The audit will, at a minimum, include a review of the following:

Quogue RFP External Auditor

- Board Minutes;
  - Receipts;
  - Expenditures;
  - Journal entries;
  - Budget transfers and amendments;
- 
- Financial software controls;
  - Payroll records and calculations;
  - Personnel records;
  - Assets and liabilities;
  - Bank statements and reconciliations;
  - Investments; and
  - Any other areas required by law, regulation or comptroller's opinion.

The final audit report and financial statements must be in the format prescribed by the NYSED Reference Manual for Audits of Financial Statements of New York State School Districts.

The vendor shall prepare a management letter to the QUFSD listing recommendations for improvements in the district's procedures as well as specific information, details, and rationale relating to the recommendations.

The following are additional requirements to the above scope of work:

- A. Additional Requirements for the Special Aid Fund, if applicable – The vendor will conduct a financial and compliance audit as outlined in the Single Audit Act of 1984, as amended. For a review of each program's compliance, the vendor will use the Compliance Supplement for Single Audits of State and Local Governments, and AICPA Audit and Accounting Guide for Audits of State and Local Governmental Units, Revised 1986, and the PDE Audit Guidelines for Single Audit. As required, the vendor shall design its own procedures to supplement existing audit steps in order to form an opinion.

## 8. Entrance and Exit Conferences

At the start of each fiscal year, QUFSD requires the vendor attend an entrance conference with personnel, as designated by the QUFSD. The purpose of this conference will be to discuss prior audit findings, the audit plan, establish overall liaison for the audit, and to arrange for workspace and other needs of the auditor.

At the conclusion of the fieldwork, the vendor will be required to attend an exit conference with the Board of Education. The vendor shall prepare a preliminary written summary of all findings, observations, and recommendations and discuss these with the Board of Education.

9. Timing of the Audit

The vendor shall conduct the audit in time to submit to the QUFSD its annual audit report by October 15th of the subsequent fiscal year.

10. Fraud and Illegal Acts

If, during the course of its examination, the vendor uncovers an indication of possible fraud or other illegal acts, the vendor shall immediately notify the President of the Board of Education in writing.

11. Report Preparation

The vendor shall prepare year-end financial statements and management letter. Report preparation, editing, and printing shall be the responsibility of the vendor. Ten (10) signed copies of the report shall be delivered to the District Clerk at the address identified in Item 4 of this RFP.

12. Proposal Submission

***Proposals must be clearly labeled and submitted to the District Office on or before 12:00 p.m. prevailing time, on Monday, January 9, 2023.*** Vendors must submit two original proposals in a sealed envelope and must indicate the following information on the outside of the package:

- A. Vendor's name and address
- B. RFP title
- C. RFP due date

Vendors must submit the proposal by the date and time indicated above to:

Ms. Jenine Oudeans  
District Clerk  
Quogue Union Free School District  
PO Box 957  
10 Edgewood Road  
Quogue, NY 11959

There is no expressed or implied obligation for the QUFSD to reimburse vendors for any expenses incurred in responding to this RFP, attending pre-quotation conferences, or interview(s) in responding to this request. Proposals submitted after the stated time and date will not be considered and will be returned to the individual or firm unopened. Faxed or electronically submitted proposals will not be accepted.

QUFSD reserves the right to reject incomplete submissions. QUFSD also reserves the right to request additional data or material at any time. All material submitted in response to this RFP will become the property of QUFSD upon the opening of this RFP.

13. Prior audited financial statements are available on the Quogue UFSD website at: <https://www.quogueschool.com/Page/3563>

Some additional information regarding the Quogue UFSD:

The district utilizes Finance Manager nVision Financial Software for the following:

Accounting Funds: General Fund; Federal Special Aid Fund; School Lunch Fund; Capital Fund

Purchasing:

- The district issues approximately 1,000 accounts payable checks annually
- Approximately 300 purchase orders annually
- Approximately 2 bids issued by QUFSD
- Cooperative Bids with Eastern Suffolk BOCES, as well as state contract purchases

Payroll:

- The district issues approximately 40 paychecks bi-weekly.
- Employees are located in 1 location.
- For the calendar year 2022 the district issued 57 W-2 Income Tax forms.

**QUOGUE UNION FREE SCHOOL DISTRICT  
NON-COLLUSIVE BIDDING CERTIFICATION**

Chapter 751 of the Laws of 1965 amended Section 103-d of the General Municipal Law required that every bid or proposal submitted to a political subdivision of New York State must contain the following certification properly signed and executed:

The undersigned hereby certifies that:

- a. This bid or proposal has been independently arrived at without collusion with any other bidder with any competitor or potential competitor;
- b. This bid or proposal has not been knowingly disclosed and will not be knowingly disclosed, prior to the opening of bids or proposals for this project, to any other bidder, competitor or potential competitor;
- c. No attempt has been or will be made to induce any other person, partnership or corporation to submit or not to submit a bid or proposal;
- d. The person signing this bid or proposal certifies that he has fully informed himself regarding the accuracy of the statements contained in this certification, and under the penalties of perjury, affirms the truth thereof, such penalties being applicable to the bidder as well as to the person signing on its behalf.
- e. The attached hereto (if a corporate bidder) is a certified copy of resolution authorizing the execution of this certificate by the signatory of this bid or proposal on behalf of the corporate bidder.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title



AFFIDAVIT OF COMPLIANCE

STATE OF

COUNTY OF

\_\_\_\_\_, being duly sworn, deposes and says:

- 1) That (s)he is an officer or representative of \_\_\_\_\_ and that (s)he has the authority to sign this affidavit.
- 2) This affidavit is offered as an inducement to the Quogue Union Free School District to award to \_\_\_\_\_ such purchase contracts for goods or services as directed by the Board of Education, in accordance with New York State law and with District policy.
- 3) That no Officer, Employee or Stockholder of the above referenced vendor is an Employee, in any position, Administrator or Board Member at the Quogue Union Free School District other than as disclosed below.
- 4) That no Officer, Employee or Stockholder of the above-referenced vendor is related to an employee in any position, administrator or Board Member, at the Quogue Union Free School District other than as disclosed below:

Vendor: List Officer, Employee or Stockholder's Name	Position with Vendor	Quogue Union Free School District Employee, Administrator or Board Member Name	Relationship between parties

\_\_\_\_\_

Signed

\_\_\_\_\_

Date

Sworn to before me this \_\_\_\_\_  
Day of \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Notary Public  
Seal

### **Iran Divestment Act Compliance Rider**

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. Pursuant to the terms set forth in SFL §165-a and GML §103-g, a person engages in investment activities in the energy sector of Iran if:

- (a) The person provides goods or services of twenty million dollars or more in the energy sector of Iran, including a person that provides oil or liquefied natural gas tankers, or products used to construct or maintain pipelines used to transport oil or liquefied natural gas, for the energy sector of Iran; or
- (b) The person is a financial institution that extends twenty million dollars or more in credit to another person, for forty-five days or more, if that person will use the credit to provide goods or services in the energy sector in Iran and is identified on a list created pursuant to paragraph (b) of subdivision three of Section 165-a of the State Finance Law and maintained by the Commissioner of the Office of General Services.

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.

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 State Finance Law. In any case where the bidder or proposer cannot certify that they are not on such 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 certification 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 such 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.

**PROPOSER'S CERTIFICATION OF COMPLIANCE WITH**

**IRAN DIVESTMENT ACT OF 2012**

In accordance with General Municipal Law §103-g, which generally prohibits the School District from entering into contracts with persons engaged in investment activities in the energy sector of Iran, the bidder/proposer submits the following certification:

*[Please Check One]*

**Proposer's Certification**

- By submission of this bid or proposal, each bidder/proposer and each person signing on behalf of any bidder/proposer certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief, that each bidder/proposer is not on the list created by the Office of General Services (OGS) pursuant to paragraph (b) of subdivision 3 of Section 165-a of the State Finance Law.
  
- I am unable to certify that my name and the name of the bidder/proposer does not appear on the list created pursuant to paragraph (b) of subdivision 3 of Section 165-a of the State Finance Law. I have attached a signed statement setting forth in detail why I cannot so certify.

Dated: \_\_\_\_\_, New York  
          \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
Name of Bidder/Proposer

\_\_\_\_\_  
Signature of Authorized Official

\_\_\_\_\_  
Printed or Typed Name of Official and Title

Sworn to before me this  
\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

SEXUAL HARASSMENT CERTIFICATION

The following certification must be submitted with all bids and proposals submitted after January 1, 2019 pursuant to N.Y. State Finance Law S139-1(1)

"By submission of this bid/proposal, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that the bidder has and has implemented a written policy addressing sexual harassment prevention in the workplace and provides annual sexual harassment prevention training to all of its employees. Such policy shall, at a minimum, meet the requirements of section two hundred one-g of the labor law."

Dated: \_\_\_\_\_, New York  
          \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
Name of Bidder/Proposer

\_\_\_\_\_  
Signature of Authorized Official

\_\_\_\_\_  
Printed or Typed Name of Official and Title

Sworn to before me this  
\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_