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**Request for Proposal
NCSD-25-004**

INDEPENDENT AUDIT SERVICES

**Niskayuna Central School District
1430 Balltown Road
Niskayuna, NY 12309
Phone: (518) 377-4666**

SUBMISSIONS DUE BY: DECEMBER 20, 2024 at 2:00 PM

TIMELINE:

RELEASE OF RFP: NOVEMBER 12, 2024

QUESTIONS DUE FROM VENDORS: NOVEMBER 25, 2024 at 4:00pm

DISTRICT PROVIDES ANSWERS TO QUESTIONS: DECEMBER 6, 2024

PROPOSAL DUE DATE: DECEMBER 20, 2024 at 2:00 pm

RFP AWARD BY BOARD OF EDUCATION: February 11, 2025

In accordance with the provisions of Section 103 of the General Municipal Law, an advertisement has been published in the local newspaper.

PROPOSAL SUBMITTAL

POINT OF CONTACT

The sole point of contact at the District for purposes of this RFP prior to the award of a contract is the Purchasing Agent. All contact relative to this RFP should be made in writing and directed to:

Michael DeSantis, Purchasing Agent
Niskayuna Central School District
1239 Van Antwerp Road
Niskayuna, New York 12309
518-377-4666 x50701
mdesantis@niskyschools.org

PROPOSAL REQUIREMENTS

In order to provide a uniform review process, all proposals must include the following:

1. **Proposal Cover Sheet:** Include the Request for Proposal title and number, the name, address and telephone number of the company, name/title of primary contact person, and submission date **(Use Attachment A: Proposal Cover Sheet)**
2. **Proposal Overview:** Briefly state your understanding of the work to be performed, a commitment to perform the work and ability to meet defined objectives, and assurance that the timeline outlined in this RFP.
3. **Summary of Company's Qualifications:** An overview of the company, prior or present projects that demonstrate your qualifications to perform this work.
4. **Cost Proposal:** Provide a unit cost for each item specified based on the requirements outlined in this RFP, specifically Section VII Specifications. **(Use Attachment B: Proposal Pricing Sheet)**
5. **Required Certifications:** Provide the Non-Collusion Certification and Iran Divestment Act Certification **(Attachments C and D)**.
6. **References:** Provide a minimum of five (5) references that you have worked with in the last five (5) years. **(Use Attachment E)**

FORM OF SUBMITTAL

Submit one (1) clearly labeled original and one (1) copy of your Proposal and completed Attachments in a sealed package with the company submitting identified on the package, addressed as follows:

Niskayuna Central School District
1430 Balltown Road
Niskayuna, NY 12309

Attention: Michael DeSantis, Purchasing Agent

INDEPENDENT AUDIT SERVICES**DELIVERY OF PROPOSALS**

The Proposal shall be properly addressed as shown above and delivered or mailed so that the Proposal is received on or before the response date and time.

Requests for extension of this date or time shall not be granted. Proposers mailing bids should allow sufficient mail delivery time to ensure timely receipt by the District. Please note that daily mail through the U.S. Post Office often arrives at the District after 2:00 PM. Bids received by the District after the closing time and date will not be considered. Proposals delivered by e-mail or facsimile shall not be considered. The District does not accept responsibility for late or mis-delivered Proposals.

RESPONSE DATE AND TIME

The response due date and time is:

DECEMBER 20, 2024 at 2:00 PM

GENERAL INFORMATION

OVERVIEW

The Board of Education of the Niskayuna Central School District is accepting proposals from qualified and experienced CPA firms to provide Independent Audit Services for fiscal years ending June 30, 2025 and succeeding years 2026 and 2027, with an option for the District to extend the agreement to years 2028 and 2029. The District will require the selected firm's assigned staff to perform preliminary audit work prior to the close of the fiscal year in June. Final fieldwork shall begin in August. The District strongly prefers that the staff assigned to perform preliminary audit work will be the same staff to complete the fieldwork in August.

DESCRIPTION OF DISTRICT

- Niskayuna Central School District, located in Schenectady County, operates one high school, two middle schools and five elementary schools.
- *Enrollment* - 4,336 students K-12 (BEDS form 2023)
- *Board of Education* - 7 members elected for 3 year terms
- *BOCES* - component of the Capital Region Board of Cooperative Educational Services
- *District Leadership:*
 - Superintendent of Schools - Carl Mummmenthey
 - Assistant Superintendent of Instruction - Jessica Moore
 - Assistant Superintendent of Student Support Services - Timothy Fowler
 - Assistant Superintendent of Business and Operations - Matthew Leon
 - Chief Equity Officer - Latisha Barnett
 - Director of Human Resources - Matthew Petrin
- *Number of Employees* - 676 full-time and 167 part-time employees
- *Budget and Federal Awards:* The 2024-25 approved general fund budget was \$110,770,769. For federal awards, the district was considered a low-risk auditee for the year ended June 30, 2024. It had federal expenditures of \$3,613,026. \$1,546,666 of federal expenditures were from CRRSA and ARP grants that have expired.
- *Financial software programs* - nVision software managed by Capital Region BOCES and Quickbooks for the financial transactions of the Extraclassroom Activity Fund.

SCOPE OF SERVICES

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

- Generally Accepted Auditing Standards
- Standards promulgated by the New York State Comptroller
- Regulations of the Commissioner of Education
- Regulations of the Federal Government regarding Federal Funds (Single Audit). The District is required to have a single audit performed.

The content of mandatory work products will include:

- Annual financial report, including management discussion and analysis
- Audit of the extraclassroom activity fund
- Single Audit Report
- Management letter, including district's actions to address items in previous management letter

The content of additional work products, such as special internal controls review or computer software review or management services, will be performed in accordance with specific guidelines from the Board of Education or Superintendent of Schools.

Reviews of drafts of the reports and management letter will occur prior to final preparation and submission.

A representative of the auditing firm will participate in both an entrance and exit conference with the District's Audit Committee.

The audit report must be presented to the Audit Committee and the Board of Education prior to October 15th in order for the District to file the report with the New York State Education Department prior to the regulatory deadline.

PROPOSAL REQUIREMENTS

FIRM QUALIFICATIONS AND EXPERIENCE:

- Provide brief resumes (including governmental auditing experience) of the engagement partner, supervisors/managers and other specialists who will be assigned to the engagement. Indicate whether each of the individuals who will be conducting the audit is registered and licensed to practice as a certified public accountant in New York State.
- List the individuals that will be conducting the audit, provide their experience in conducting school district audits that includes the number of years on each job and their position while on each audit, their educational background and other specialized skills or training. The Board of Education or the District reserves the right to reject staff who they feel do not have appropriate experience or qualifications to conduct the audit.
- Supply a list of current and prior school district clients with information on the number of years of service to each, along with the names, addresses and telephone numbers of contact persons in each such district.
- Describe information concerning your approach to the audit, i.e., the planned use of audit programs, the organization and composition of the audit team, the type of management letter used and statistical sampling methods.
- Submit a copy of the firm's most recent external quality control peer review report and letter of comments and state whether it included a review of specific government engagements. Information on the circumstances and status of disciplinary action taken or pending against the firm or its staff members during the past three years with state regulatory bodies or professional organizations must also be furnished.
- Firms submitting proposals should be of a sufficient size to ensure stability and responsiveness throughout the term of the contract. Firms proposals shall provide relevant information about their local government and school district experience, including a listing of Capital Region Governmental and School references.
- Indicate whether your firm is local, regional or national and list the address of the office that will be tasked with auditing our district.
- Submit any other relevant information which you believe might be useful in making our selection.

ANNUAL AUDIT TIME REQUIREMENTS:

- The fiscal year ends June 30 and Commissioner's Regulations require the Independent Auditor's report be filed by October 15th. The October 15th filing deadline established by the State Education Department must be met unless otherwise agreed upon by the District.

- The District will require that the selected firm's assigned staff perform preliminary audit work (e.g. test of transactions) for approximately five (5) workdays prior to the close of the fiscal year. The District prefers that the final field work begin in mid- to late-August and all testing to be concluded by the second week in September. The District also prefers that the staff assigned to perform preliminary work before June 30 will be the same staff to complete the August field work.

AUDITOR'S REPORTS:

The firm will produce and deliver 12 copies of all reports to the Assistant Superintendent for Business & Operations. The annual audit report's Letter to Management shall be attached to or included with the financial statements.

The firm shall advise to the Assistant Superintendent for Business & Operations, in writing, as to the proper promulgation of their reports.

INSTRUCTIONS TO PROPOSERS

The submission of a proposal will indicate that the Proposer (1) has read the instructions, (2) will abide by the terms and conditions governing this Request for Proposal, and (3) understands the requirements for delivery of the services specified.

- Proposers must submit all required forms with their proposal. A completed proposal must be received no later than Friday, December 20, 2024 at 2pm. All proposals received after this deadline will be returned to the firm.
- Each proposal is considered a binding contract. Proposers **cannot** change prices after they have submitted a proposal. When a contract is awarded, the successful proposer **must** provide all services.
- Any questions about the requirements of this request for proposals, including questions about the meaning of any part of the specifications, must be submitted in writing to the Purchasing Agent, Michael DeSantis, 1430 Balltown Road, Niskayuna, NY 12309, or mdesantis@niskyschools.org. Questions must be submitted by 4 p.m. on Tuesday, November 25, 2024. A written answer will be prepared and will thereafter be sent to all vendors of record (in some cases in the form of an addendum). Such written answers will be binding on all vendors. No explanation of RFP response procedures or interpretation of the specifications will be binding on the School District unless it is made in writing and no vendor should rely on an oral answer given by any person. Under no circumstances may any firm or its representatives contact any employee or representative of the District regarding this RFP, other than as provided in this section. Strict adherence to this important procedural safeguard is required and appreciated.
- The successful proposer will be notified via email and/or purchase order after the Board of Education approval of the Proposal.
- Prices for all goods and/or services shall be firm as stated in this contract. Price changes/increases must be mutually agreed upon.
- An itemized invoice should be prepared for each individual service and submitted directly to the Niskayuna Central School District, Accounts Payable Department, 1430 Balltown Road, Niskayuna NY 12309.
- Payment Term: Net thirty (30) days from receipt of the invoice.

CRITERIA FOR EVALUATION OF PROPOSALS

The District is seeking to award a contract to a single proposer whose proposal is the most advantageous to the District. The evaluation process is likely to include an interview with a team that represents the District Governance Team. While evaluating for the most advantageous proposal, the District will consider criteria such as, but not limited to;

- The fees to be charged
- Municipal and school district audit qualifications and experience of the firm and staff assigned
- Demonstration of customer service qualifications
- The clarity of the firm's proposal
- The firm's past performance on meeting deadlines
- Result of peer review

Proposal documents and the successful vendor's submittal shall constitute a contract with the successful vendor and bind the successful vendor to furnish and deliver at the cost and in accordance with the conditions of the proposal.

GENERAL CONDITIONS

- All proposals received after the time stated in the Notice to Proposers may not be considered and will be returned to the proposer. The proposer assumes the risk of any delay in the mail or in the handling of the mail by employees of the school district. Whether sent by mail or via personal delivery, the proposer assumes responsibility for having their proposal deposited on time at the place specified.
- Sales to school districts are not affected by any fair-trade agreements. (General Business Law, Ch. 39, Sec. 369-a, Sub. 3, L. 1941)
- No charge to the school district will be allowed for federal, state, or municipal sales and excise taxes, as the school district is exempt from such taxes. The proposal price shall be net and shall not include the amount of any such tax. Exemption certificates, if required, will be furnished on forms provided by the bidder. Tax must be applied to general marketplace online transactions (when employee credit mechanism is not applied).
- Under penalty of perjury the proposer certifies that:
 - (a) The proposal has been arrived at by the proposer independently and has been submitted without collusion with any other vendor of materials, supplies, or equipment of the type described in the invitation for proposals.
 - (b) The contents of the proposal have not been communicated by the proposer, nor, to its best knowledge and belief, by any other its employees or agents, to any person not an employee or agent of the proposer or its surety on any bond furnished herewith prior to the official opening of the proposal.
- No interpretation of the meaning of the specifications or other contract document will be made to any proposer orally.
- The issuance of this RFP request constitutes only an invitation to submit a response to the District.
- No officer of the school district or member of the Board of Education shall have interest in this RFP award.
- This RFP request does not commit the District either to award a contract or to pay any costs incurred in the preparation of a submission. Proposers shall bear all costs associated with submission preparation, submission and attendance at presentation interviews, or any other activity associated with this proposal request or otherwise.
- All proposals and accompanying documentation become the property of the Niskayuna Central School District. The District shall not divulge any information presented to anyone outside the District, unless required by law, without the written approval of the individual or firm. The District reserves the right to use the information and any ideas presented in any submission in response to this RFP, whether or not the submission is accepted. Submitted proposals may be reviewed and evaluated by any person or outside consultant retained by the District, other than one associated with a competing applicant, as designated by the District. If a proposer believes that any information in its proposal constitutes a trade secret and wishes such information not be disclosed if requested by a member of the public

pursuant to the State Freedom of Information Law, Article 6 of the Public Officers Law, the proposer shall submit with its proposal a letter specifically identifying the page number, line or other appropriate designation, that information which it deems to constitute a trade secret and explain in detail why such information is a trade secret. Failure by a proposer to submit such a letter with its bid identifying trade secrets shall constitute a waiver by the applicant of any rights it may have under Section 89 (Subdivision 5) of the Public Officers Law relating to protection of trade secrets.

- The District neither makes nor assumes any contractual obligation by issuing this RFP, receiving and evaluating responses, or making preliminary proposer selections. Providing a response as provided herein shall neither obligate nor entitle a proposer to enter into a contract with the District.
- The District reserves the right to determine in its sole and absolute discretion whether any aspect of the proposer's submission satisfactorily meets the criteria established in this RFP, the right to seek clarification from any proposer(s), and the right to cancel and/or amend, in part or entirely, the RFP at any time prior to a written contract.
- It is understood that any submission received and evaluated by the Niskayuna Central School District will be used as the basis for the cost and terms of an agreement between the District and the particular proposer. In submitting a response, it is understood by the proposer that the District reserves the right to accept any submission, to reject any and/or all submissions and to waive any irregularities or informalities that the District deems is in its best interest.
- The District is not obligated to respond to any submission nor is it legally bound in any manner whatsoever by the submission of a response.
- Each response shall be reviewed for completeness and for the technical and administrative requirements of the RFP. The District has the option of requesting the proposer to submit missing information or provide clarification of those issues deemed incomplete, or disqualifying the bid. A proposal may be disqualified for lack of response to such a request.
- RFP responses submitted to the District must be valid for a period of at least 120 days from the deadline for receipt of proposal responses as defined in the time frame section of this document.
- The selected proposal(s) will become part of any resulting legal contract, should contracts be awarded. The term of the resultant contract shall commence upon award and shall remain in effect until completion, inspection, and final acceptance of specified project(s) unless terminated, canceled, or extended as otherwise provided herein.
- The District may, from time to time, inform other local governmental entities and school districts that they may acquire items or services listed in this Request for Proposals. Such acquisition(s) shall be at the prices stated herein, and shall be subject to proposer's acceptance. Other local government entities or school districts purchase orders shall be submitted directly to the vendor within the specified contract period referencing the District's contract. Niskayuna Central School District will not be liable or responsible for any obligations, including, but not limited to,

payment, and for any item ordered by an entity or school other than the Niskayuna Central School District.

- When specifications are revised, the Niskayuna Central School District will issue an addendum addressing the nature of the change. Proposers must sign and include it in the returned proposal package.
- It is a requirement that proposers indicate specifically in the response any sub-contract, alliance, partner, franchise, or other “non-employee” relationship with any resource(s) they will utilize if they are chosen as the selected proposer. Note: The District reserves the right to approve and designate sub-contractors to be used in any of the services being proposed.
- Niskayuna Central School District reserves the right to introduce additional factors not contained in this RFP to obtain the most suitable solution. After submitting a proposal, each respondent must be prepared to have the operational aspects of their proposal reviewed in detail by District representatives.
- At any time prior to the specified proposal due time and date, a vendor (or designated representative) may withdraw their submission.
- The District reserves the right to award contracts for individual items or for any combination of items deemed to be most advantageous to the District. Notwithstanding any other provision of the RFP, the District expressly reserves the right to:
 - Waive any immaterial defect or informality; or
 - Reject any or all proposals, or portions thereof; or
 - Reissue an Request for Proposals.
- The District Board of Education reserves the right to award a contract or contracts based on the best interests of the District. The Board of Education’s decision will be final.

Proposers Default – Failure of the Proposer to follow any of these provisions may be considered a reason for rejection of the Proposal.

ATTACHMENT A – PROPOSER COVER SHEET

BIDS TO BE OPENED:

NAME OF PROPOSER:

TIME: 2:00 PM

DATE: DECEMBER 20, 2024

ADDRESS: _____

LOCATION:

Niskayuna Central Schools

District Office

1239 Van Antwerp Road

Niskayuna, New York 12309

TEL: _____

FAX: _____

E-MAIL: _____

SIGNATURE/TITLE OF AUTHORIZED REPRESENTATIVE:

DELIVERY DATE / TIME

(For District Use Only): _____

ATTACHMENT B- PROPOSAL AUDIT FEES

Each proposal will clearly state the fees to be charged to the District for Annual Audit of all funds of the District for the year ending June 30th

2025	\$
2026	\$
2027	\$
2028	\$
2029	\$

Basis upon which Special Audit Fees will be billed:

ATTACHMENT -C- NON-COLLUSION PROPOSAL CERTIFICATION

**NISKAYUNA CENTRAL SCHOOLS
PROPOSAL CERTIFICATIONS**

Firm Name:
Business Address:
Telephone Number:
Date of Proposal:

General Proposal Certification

The Proposer certifies that he/she will furnish, for the prices herein quoted, the materials, equipment and/or services as proposed on this proposal.

I. Non-Collusive Proposal Certification

By submission of this proposal, the proposer certifies that he is complying with Section 103-d of the General Municipal Law as follows:

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 bidder and affirmed by such bidder as true under the penalties of perjury: Non-collusive bidding certification.

*(a) By submission of this bid/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 knowledge and belief:

(1) The prices in this bid/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 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) A bid/proposal 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 cannot make the foregoing certification, the bidder/proposer shall so state and shall furnish with the bid a signed statement which sets forth in detail the reasons 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/proposal is made, or his designee, determines that such disclosure was not made for the purpose of restricting

competition.

The fact that a bidder/proposer (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).

2. 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/proposal contains the certification referred to in subdivision one of the section, shall be deemed to have been authorized by the board of directors of the bidder/proposer, and such authorization shall be deemed to include the signing and submission of the bid and the inclusion therein of the certificate as to non-collusion as the act and deed of the corporation.

Signature (Authorized)

Title

Date

ATTACHMENT–D- CERTIFICATE OF COMPLIANCE WITH THE IRAN DIVESTMENT ACT OF 2012

NISKAYUNA CENTRAL SCHOOL DISTRICT
1239 VAN ANTWERP ROAD
NISKAYUNA, NEW YORK 12309

**CERTIFICATION OF COMPLIANCE WITH THE IRAN DIVESTMENT ACT OF 2012
(NY GENERAL MUNICIPAL LAW SECTION 103-G AND NYS FINANCE LAW SECTION 165-a)**

By submission of this proposal, each proposer and each person signing on behalf of any proposal certifies, and in the case of a joint proposal each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each proposer is not on the list created pursuant to paragraph (b) of subdivision 3 of section 165-a of the state finance law.

The undersigned, _____ (Name of Authorized Proposer Signatory), make the foregoing certification, as the _____ (Title of Authorized Proposer Signatory), of _____ (Name of Proposer), knowing that the Niskayuna Central School District, to which the accompanying bid or proposal is submitted, will rely upon my certification.

(Signature)

Sworn to before me on this
_____ day of _____, 20__.

NOTARY PUBLIC

ATTACHMENT-E- REFERENCES

Minimum of five (5) references that you have worked with in the last five (5) years.

REFERENCE NO. 1
NAME:
ADDRESS:
CITY, STATE, ZIP:
TELEPHONE NO.
CONTACT:
REFERENCE NO. 2
NAME:
ADDRESS:
CITY, STATE, ZIP:
TELEPHONE NO.
CONTACT:
REFERENCE NO. 3
NAME:
ADDRESS:
CITY, STATE, ZIP:
TELEPHONE NO.
CONTACT:
REFERENCE NO. 4
NAME:
ADDRESS:
CITY, STATE, ZIP:
TELEPHONE NO.
CONTACT:
REFERENCE NO. 5
NAME:
ADDRESS:
CITY, STATE, ZIP:
TELEPHONE NO.
CONTACT: