

**BOARD OF EDUCATION
UTICA CITY SCHOOL DISTRICT
ADMINISTRATION BUILDING
929 YORK STREET
UTICA, NEW YORK 13502**

**REQUEST FOR PROPOSALS – EXTERNAL AUDITING SERVICES and
AGREED-UPON PROCEDURES, CONTRACT FOR EXCELLENCE**

**FOR THE SCHOOL YEARS
2022-2023, 2023-2024, 2024-2025**

Bids will be accepted until 3:00 p.m. on June 15, 2023

Dated: May 26, 2023

LEGAL NOTICE

The Board of Education of the Utica City School District (District), 929 York Street, Utica, New York, requests proposals (RFP) for the External Auditing of the District's Financial Statements, as well as, Agreed-Upon Procedures, Contract for Excellence for the 3 fiscal years **2022-2023, 2023-2024, 2024-2025**. Bids will be accepted until 3:00 p.m. on June 15, 2023. The RFP opening will be conducted in person at the Utica City School District Administration Building at 4:00 p.m. on June 15, 2023, at which time they will be opened and read. No bids can be withdrawn after 3 p.m. on June 15, 2023.

Proposals are to be based on specifications entitled, "**REQUEST FOR PROPOSALS – EXTERNAL AUDITING SERVICES and AGREED-UPON PROCEDURES, CONTRACT FOR EXCELLENCE**", copies of which are on file and may be secured at the Finance Department of the Utica City School District, 929 York Street, Utica, New York. Bid documents also may be obtained digitally in PDF format by email from the District's Purchasing Agent, JoAnn Giotto at jgotto@uticaschools.org.

Proposals shall be enclosed in a sealed envelope and addressed to the District's Purchasing Agent, JoAnn Giotto and delivered to the Utica City School District's Finance Office located at 929 York Street, Utica, New York 13502.

The successful proposer must promptly execute a satisfactory contract, guaranteeing the faithful fulfillment of the terms of the contract

The Board of Education hereby reserves the right to reject any and all bids.

**BOARD OF EDUCATION
UTICA CITY SCHOOL DISTRICT**

Introduction

Utica City School District is issuing this Request for Proposal (RFP) for the selection of an accounting firm for a 3-year period beginning with the year ending June 30, 2023 to perform the following services:

- Audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information;
- Report on compliance for each major federal program and report on internal control over compliance in accordance with the Uniform Guidance;
- Audit of the financial statements of the Extraclassroom Activity Funds; and
- Agreed-Upon Procedures – Contract for Excellence.

Upon recommendation of the Superintendent, the contract may be extended for additional 2 one-year periods subject to the approval by the Utica School Board of Education. Under no circumstances will the initial term of the Agreement and any renewals thereof exceed a total of five years. Notwithstanding the foregoing, the Board of Education reserves the right to terminate this contract for any reason.

Brief Description of the District

Utica City School District is located in the City of Utica, Oneida County, New York.

Enrollment: 9,519 enrolled in grades K-12

Schools: 10 elementary schools, 2 middle schools and 1 high school.

BOCES: Oneida-Herkimer-Madison BOCES and the Mohawk Regional Information Center

Financial Management:

Acting Superintendent of Schools: Steven Falchi

Chief Financial Officer: Heather Mowat

District Treasurer: Haylee Lallier

Audit Committee: Joseph Hobika, Jr Chair - Board of Education

Proposal Due Date

Proposals shall be enclosed in a sealed envelope and addressed to the District's Purchasing Agent, JoAnn Giotto and delivered to the Utica City School District's Finance Office located at 929 York Street, Utica, New York 13502 by 3:00 p.m. on June 15, 2023.

Pre-proposal Questions

All questions must be submitted in writing via e-mail to Heather Mowat, Chief Financial Officer, hmowat@uticaschools.org and no later than 4:00 p.m. on Friday, June 9, 2023.

Scope and Requirements

- Generally accepted auditing standards
- Standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States
- Regulations of the U.S. Government concerning Federal Funds

- Standards promulgated by the New York State Comptroller
- Regulations of the Commissioner of Education
- Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Irregularities and Illegal Acts

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

Reporting to the District

Auditors shall ensure that the District and the Board of Education each is informed of each of the following in writing:

- The Auditor's responsibility under generally accepted auditing standards;
- Significant accounting policies;
- Management judgements and accounting estimates;
- Significant audit adjustments;
- Other information in documents containing audited financial statements;
- Disagreements with management;
- Management consultation with other accountants;
- Major issues discussed with management prior to retention; and,
- Difficulties encountered in performing the audit.

Annual Audit Timeline Requirements

The fiscal year begins July 1 and ends June 30, and Commissioner's Regulations require the Independent Auditors Report to be filed by October 15th.

The Auditor will prepare an audit plan and timeline and present to the Audit Committee of the Board of Education no later than May 31st of each year, except for year 1 which should be no later than June 30th. Draft Audit Reports and recommendations to management should be available for review by the Superintendent by September 15th. The Auditor shall also provide the draft annual report to the Audit Committee for its review.

The Selection Process

Timetable

The District is expected to undertake the selection process according to the following schedule:

Deadline for submission of proposals:	By June 15, 2023 at 3:00 p.m.
Interview of firms:	To be determined
Selection of Auditor:	On or about June 23, 2023

Proposal Evaluation Criteria

Proposals will be evaluated on the basis of the following criteria:

Experience and Qualifications of the Proposer: Consideration will be given to proposers demonstrating strong capabilities, experience and reputation in undertakings similar to those described in this RFP, and providing authoritative documentation of their financial soundness and stability. Other consideration includes Auditor's license to practice in the State of New York. An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in the State of New York. The District is interested in the level and type of government auditing experience of those persons to be assigned to the engagement. Brief resumes and listing of governmental and school district references are requested as part of the submission.

Ability to Implement Project Promptly: Preference will be given to proposals demonstrating an ability to carry out tasks and responsibilities outlined in the proposal in a prompt and efficient manner including but not limited to the number of people, by level, to be assigned to the District's audit and their government auditing experience.

Price: Consideration will be given to the fixed price of the proposal for the services to be conducted in accordance with the terms of the Agreement.

Firm Qualifications and Experience: The proposer should state the size of the firm's school district audit staff, the location of the office from which the work on this engagement is to be performed.

Number of New York State School Districts that the Firm has Audited: Include the total years of service for each. List the engagements performed in the last five years that are similar to that described in this RFP. These engagements should indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contract.

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 by this RFP. In developing the work plan, reference should be made to such sources of information as the District budget and related materials, organizational charts, manuals and programs, and financial and other management information charts.

RFP Procedures

Information and Documents

All inquiries regarding this RFP should be directed to: Heather Mowat, Chief Financial Officer.

The District requires that the included "*Statement of Fees*" (Form A), "*Non-Collusive Bidding Certification*" (Form B) and "*Certification of Compliance with the Iran Divestment Act*" (Form C) be completed and submitted with the proposal.

Submission of Proposals

All proposals must be received by the Purchasing Agent no later than June 15, 2023 at 3:00 p.m. Any proposals received after this time will be returned unopened to the firm. Each firm shall submit one (1) original proposal and nine (9) copies and (1) one electronic copy (USB) in a sealed envelope to the following:

JoAnn Giotto, Purchasing Agent
Utica City School District
Administrative Building
929 York Street
Utica, NY 13502

The envelope should be marked "Proposal for External Auditing Services and Agreed-Upon Procedures". All proposals and accompanying documents shall become the property of Utica City School District.

Submission Requirements

- 1) Provide a scheduled fee for requested services (Form A). The proposed fees should cover follow up work, rectifying deficiencies with cognizant agencies and provision of advice and counsel to the District staff through the term of the agreement.
- 2) Provide names and resumes of personnel to be assigned to this audit including the partner(s) in charge.
- 3) Provide the names of individuals in the firm who will be available throughout the term of the agreement for continuing advice and counsel.
- 4) Provide the address of the office that will assume responsibility of the audit.
- 5) Provide information in the external quality peer reviews of your firm's policies and procedures including the dates of the reviews and a copy of the most recent review.

Insurance Requirements

Proposals shall include certificates of insurance properly executed by an authorized representative of the insurance carrier for the following:

- Workers' Compensation as required by NYS for all employees and required subcontractors;
- Professional Liability Insurance (Malpractice/Errors-Omission) Minimum of \$1 million;
- Broad Form Property Damage Liability Insurance and Broad Form Contractual Liability Insurance including bodily injury (including wrongful death) for \$1 million and 1-person \$1 million aggregate limit and property damage for \$1 million and 1-person \$1 million aggregate limit; and
- Disability Insurance as required by NYS for all employees and required subcontractors.

The required insurance shall name the Utica City Schools District as a named insured.

If the insurance policies are cancelled or changed in such a manner as to affect certificates, 30 days written notice will be given to the certificate holder (UCSD). Notice by regular mail shall be sufficient compliance with this provision. Certificates must be delivered to the District prior to the commencement of work.

FORM A

STATEMENT OF FEES

Audit of External Financial Statements and Agreed-Upon Procedures, Contract for Excellence for the year ended June 30, 2023:

TOTAL_____

Audit of External Financial Statements and Agreed-Upon Procedures, Contract for Excellence for the year ended June 30, 2024:

TOTAL_____

Audit of External Financial Statements and Agreed-Upon Procedures, Contract for Excellence for the year ended June 30, 2025:

TOTAL_____

The agreement between the parties may be extended for two additional years through June 30, 2027 upon mutual consent.

FORM B
UTICA CITY SCHOOL DISTRICT

NON-COLLUSION BIDDING CERTIFICATION

By submission of this bid or proposal, the bidder and each person signing on behalf of the bidder or bidders, subject to the terms of Section 103-d of the General Municipal Law amended by Chapter 675 of the Laws of 1966 certifies that:

- a. The prices in this bid have been arrived at independently without collusion, consultation, communication, or agreement for the purpose of restricting competition, as to any matter relating to such prices with any other bidder or with any competitor.
- b. Unless otherwise required by Law, the prices, which have been quoted in this bid, have not been knowingly disclosed by the bidder and are not knowingly being disclosed by the bidder, prior to opening, directly or indirectly, to any other bidder or to any competitor.
- c. No attempt has been made or is to 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.
- d. The person signing this bid or proposal certifies that he has fully informed himself regarding the accuracy of the statement contained in the certification, and under the penalties of perjury, affirms the truth thereof, such penalties being applicable to the bidder as well as the person signing in its behalf.

SIGNATURE: _____

TITLE: _____

LEGAL ADDRESS: _____

DATE: _____

FORM C
UTICA CITY SCHOOL DISTRICT

**PROPOSER'S CERTIFICATION OF COMPLIANCE WITH IRAN
DIVESTMENT ACT OF 2012**

In accordance with General Municipal Law Section 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: _____

Name of Bidder/Proposer

Signature of Authorized Official

Printed or Typed Name of Official and Title

Sworn to before me this

_____ day of _____, 20____

Notary Public