



## REQUEST FOR PROPOSAL INDEPENDENT AUDITING SERVICES

### Cover Sheet

<b>Agency Name</b>		
<b>Address</b>		
<b>City</b>	<b>State</b>	<b>Zip</b>
<b>Contact Person</b>		
<b>Hours available to contact &amp; Contact preference</b>		
<b>E-Mail Address</b>		
<b>Telephone</b>		
<b>FAX</b>		

**Submission Deadline:** Submit three (3) copies of the application no later than 3:00 p.m. on Thursday, February 26<sup>th</sup>, 2026.

The Proposal shall be properly addressed as shown below 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 mail through the U.S. Post Office often arrives at the District later than expected. 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.

Middleburgh Central School District  
AUDIT RRP – DO NOT OPEN  
P.O. Box 606  
District Office – 291 Main Street  
Middleburgh, NY 12122

**Contact Person:** Robyn Bhend, School Business Administrator

## Requirement for proposals and Description Process

Robyn Bhend, School Business Administrator must receive all responses to the RFP no later than Thursday, February 26, 2026 by 3:00 pm. All proposals received after this deadline will not be considered, and will not be returned to the firm.

Each firm shall submit three (3) paper copies to:

Middleburgh Central School District  
AUDIT RRP – DO NOT OPEN  
P.O. Box 606  
District Office – 291 Main Street  
Middleburgh, NY 12122

## PROPOSAL REQUIREMENTS

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

- Proposal Cover Sheet (use page 1)
- 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 can be met.  
*(See the RFP Requirements section located on pages 4-6 for reference)*
- Summary of Company's Qualifications: An overview of the company, prior or present projects that demonstrate your qualifications to perform this work.  
*(See the RFP Requirements section located on pages 4-6 for reference)*
- Cost Proposal: Provide a unit cost for each item specified based on the requirements outlined in this RFP, specifically the Fees Specifications. (use page 9)
- Required Certifications (use pages 10 through 12)
  - Non-Collusion Certification
  - Iran Divestment Act Certification

## **Overview**

The Board of Education of the Middleburgh Central School District is accepting proposals from CPA firms to provide independent audit services for the fiscal year ending June 30, 2026 and the four succeeding years (2027, 2028, 2029, and 2030). Firms must submit a proposal to us by 3:00 p.m. on Thursday, February 26<sup>th</sup>, 2026. During the evaluation of the response to the proposal, the District reserves the right, where it may serve the District's best interest, to request additional information or clarification regarding proposals.

The District's fiscal year begins July 1 and ends June 30. Commissioner's Regulations require the independent auditor's report to be filed by October 15 with the State Education Department and Office of the State Comptroller.

In accordance with the above, the District will require that the selected firms' assigned staff perform preliminary audit work (e.g. testing of transactions) for approximately 2-5 days prior to the close of the fiscal year. Final fieldwork shall begin no later than the fourth week in July and conclude not later than the first week in September annually. It is estimated that the actual time in the district will be between 3 to 5 days during July-September. The District suggests that the staff assigned to perform preliminary audit work prior to June 30 will be the same staff to complete the fieldwork.

The selected firm is to deliver three (3) hard copies of the annual audit report OR one (1) electronic copy to the Business Administrator. The firm shall advise the Business Administrator in writing as to the proper promulgation of the annual audit report. The report shall be presented to the Board of Education at a regular scheduled public meeting during the month of September or October each year (depending on the completion date of the Audit Report).

## **Brief Description of the Middleburgh Central School District:**

- 1) **Enrollment** – Approximately 615 students in grades pre-kindergarten through twelfth grade.
- 2) **Board of Education** – Five (5) members elected at large for 3-year terms plus one student member
- 3) **BOCES** – component of the Capital Region Board of Cooperative Educational Services

- 4) **District Management Structure**

    Superintendent of Schools – Mark Place  
    Business Administrator/District Treasurer – Robyn Bhend  
    District Clerk – Kim Lawyer  
    Accounts Payable and Employee Benefits Coordinator – Maria Jones  
    School Payroll Coordinator and Extra-Classroom Central Treasurer – Jodie Bender  
    Claims Auditor – Diane Lauria  
    School Tax Collector – Maria Jones

- 5) **Number of Employees**

    Total – 155 (Full & Part time)  
    Administrators/Business Administrator/Superintendent - 5

Management Confidential staff- 4  
Teachers – 81  
Support Staff – 65

6) **Other Operations** – The District provides its own student transportation services. There is a Food Service Management Company agreement in place with Compass Group USA (Chartwells) through June 30, 2028. The District participates in the National School Breakfast & Lunch Programs (both programs under the Community Eligible Provision 2 Program). The Elementary school also participates in the National After School Snack program.

7) **Budget and Federal Awards**

2025-2026 General Fund budget \$25,100,000

2025-2026 Federal Funds (Grants) \$701,480

2024-2025 Federal Reimbursements for meals, \$433,366

**Pension plans** – SED certified staff has mandatory or optional membership in the New York State Teachers Retirement System (TRS). All other staff has mandatory or optional membership in the New York State & Local Retirement Systems (ERS).

8) **Description of financial software programs** – The District uses nVision for its software program for all financial accounting. Account Tree is the software program used exclusively for the Extra Classroom fund.

9) **Other Information** – Various financial information, such as the items listed below can be found on our website under the Budget/Taxes webpage:  
<https://www.middleburghcsd.org/budget-and-taxes/>.

- Prior two fiscal years of audit reports
- Corrective Action Plan
- Budget information, fiscal years 2021/2022 through 2025/2026
- Budget Development information for 2026/2027
- Fund Balance and Reserve Plan
- Three-Year Financial Plan

**Scope**

- 1) Financial statements will be audited for the year ended June 30, 2026 and the four succeeding years (2027, 2028, 2029, 2030) if mutually acceptable each year to the Board and auditing firm.
- 2) The annual audit of all funds of the District will be performed in accordance with:
  - a. Government Audit Standards
  - b. Standards promulgated by the New York State Comptroller
  - c. Regulations of the Commissioner of Education
  - d. Regulations of the Federal Government regarding federal funds (Yellow Book)
  - e. Specific guidelines from the Board of Education or Superintendent of Schools

- 3) The content of mandatory work products will include:
  - a. Annual financial report for the District, including management discussion and analysis
  - b. Audit of extra-classroom activity funds
  - c. Single audit report (when required)
  - d. Management letter, including district's actions to address items in previous management letter
- 4) 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.
- 5) It is expected that the auditing firm will provide District access to work materials and working papers upon request. It is also expected that auditing firm staff will uphold the highest confidentiality of documents involving students.
- 6) A representative of the auditing firm will participate in both an entrance and exit conference with the District's Audit & Finance Committee (the entire Board of Education).
- 7) The auditing firm will notify the District in advance of needed assistance from finance department staff, clerical staff, or internal auditor. The auditing firm will also notify the District in advance regarding special concerns for work area and equipment provisioning.
- 8) The auditor's engagement letter will require the auditor to notify the State Education Department (SED) if the District terminates the audit prematurely or if the auditor resigns from the audit prematurely. The auditor is also required to notify SED and the Office of the State Comptroller (OSC) of suspected fraud.
- 9) The auditor's contract may be extended annually up to a total of five (5) years. Audit services must be subject to a request for proposal (RFP) process at least every five (5) years. Prior experience with the school district may be a factor considered when selecting an auditing firm.
- 10) The District will communicate in writing to all responders if any changes occur in the RFP. Proposals cannot be changed after submission unless subsequent modifications to an RFP by the District make a proposal unresponsive.

## **RFP 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.

- References: 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<sup>th</sup> and Commissioner's Regulations require the Independent Auditor's report be filed by October 15<sup>th</sup>. The October 15<sup>th</sup> 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 3-5 workdays prior to the close of the fiscal year. The District prefers that the final field work begin in July and/or August and all testing to be concluded by 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 copies of all reports to the School Business Administrator. The annual audit report's Letter to Management shall be attached to or included with the financial statements.

The firm shall advise to the School Business Administrator, in writing, as to the proper promulgation of their reports.

## **Independent Contractor**

The relationship between the parties shall be that of an independent contractor. Neither party shall have, or hold itself out as having, the right or authority to bind or create liability for the other by its intentional or negligent act or omission, or to make any contract or otherwise assume any obligation or responsibility in the name of, or on behalf of, the other party.

## **Warranty of Professional Services**

In submitting a proposal in response to this RFP, the proposer represents and warrants that it has such qualifications that are reasonably sufficient to render such services which are the subject of this RFP and such qualifications are comparable or superior to those generally recognized amongst professionals providing such services which are the subject of this RFP.

## **Reservation of Rights**

The Board reserves the right to waive, modify, or otherwise vary the conditions or requirements herein and may accept or reject any and all proposals as the Board, in its sole discretion, deems to be in the best interest of the District. The Board may, notwithstanding the terms herein, negotiate the terms of any response to this RFP. The Board shall not be bound to accept the lowest priced proposal but may accept such proposal, if any, that the Board determines to be in the best interest of the District. All proposals and accompanying documentation become the property of the Middleburgh Central School District.

All inquiries concerning this RFP should be directed to Robyn Bhend via email at [robyn.bhend@mcsdny.org](mailto:robyn.bhend@mcsdny.org) or phone (518) 827-3600, extension 3623.

## **Non-Collusion Proposal & Iran Divestment Act Certifications**

These certifications are attached to this document and the proposal must include these signed certifications.

## **Criteria for Evaluation of Proposals**

The Board of Education, serving as the Audit Committee, is responsible for establishing the criteria of the evaluation. Some elements included in this evaluation (not necessarily in order):

- 1) Municipal and school district audit qualifications and experience of the firm and the staff assigned
- 2) Reference checks
- 3) The clarity of the firm's proposal
- 4) The fees to be charged
- 5) The firm's past performance on meeting deadlines
- 6) Result of peer review

The District's Audit Committee will review proposals. This Committee is comprised of 5 board members. Proposals may also be reviewed by the Superintendent of Schools and/or the School Business Administrator.

Respondents to the request for proposal *may* be requested to spend approximately 30 minutes to 1 hour with the Audit Committee to present their proposal and answer questions. A mutually agreeable date and time will be established.

Termination – If awarded vendor, the agreement may be terminated by either party, for any reason, upon thirty (30) days written notice to the other.

Acceptance of a proposal is intended no later than the March 11<sup>th</sup>, 2026 Board of Education meeting.

We thank you for your interest and look forward to receiving your proposal and possibly working with you during the period of engagement.

**Fees:**

Each proposal will clearly state the fees to be charged to the District for the annual audit of all funds of the District for the years ending June 30. Please complete below and submit as part of the proposal:

	Independent Audit	Extra-Classroom Audit	Single Audit*
2026	\$ _____	\$ _____	\$ _____
2027	\$ _____	\$ _____	\$ _____
2028	\$ _____	\$ _____	\$ _____
2029	\$ _____	\$ _____	\$ _____
2030	\$ _____	\$ _____	\$ _____

*\*If required/meets the annual threshold for audit.*

Additional Fees (specify purpose/hourly rate)

---

---

---

---

---

The annual fee should be a flat annual rate and include necessary expenses.

The fee should also cover follow-up work and provide for advice and counsel to staff throughout the term of this contract.

Each proposal will also state the basis on which special audit or management or services fees will be billed.



291 Main Street, PO Box 606  
Middleburgh, NY 12122

**ATTACHMENT     NON-COLLUSION PROPOSAL CERTIFICATION**  
**Middleburgh Central School District 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 of 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

### **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

Middleburgh Central School District, to which the accompanying bid or proposal is submitted, will rely upon my certification.

---

Signature

---

Date