

Request for Proposal

Internal Auditing Services

Dobbs Ferry Union Free School District

Westchester County, New York

I. Introduction

A. General Information

The Dobbs Ferry School District (the “District”) invites proposals from qualified firms or individuals (“the firm”) to provide Internal Auditing Services for the 2025–2026 school year, with renewal options for up to four (4) additional years. All audit services must be conducted in accordance with the *Generally Accepted Government Auditing Standards (GAGAS)* issued by the Comptroller General of the United States.

There is no obligation for the District to reimburse any firm for costs incurred during proposal preparation.

All inquiries must be submitted via email to **raymondli@dfsd.org** no later than **2:00 p.m. on September 11, 2025**.

Proposals must be received by the Assistant Superintendent for Finance by **2:00 p.m. on September 11, 2025**, and submitted in a sealed envelope labeled with the firm’s name and “RFP-IAS DFSD 2026 INTERNAL AUDITING SERVICES.” Late proposals will not be considered.

The District may request additional information, clarifications, or oral presentations during the evaluation process.

Submission of a proposal confirms acceptance of all conditions in this RFP unless explicitly stated otherwise and agreed upon in the final contract.

The selected firm must be available for evening meetings with District personnel and stakeholders. These costs must be included in the risk assessment fee.

B. Terms of Engagement

- Five-year fee schedule, subject to annual budget approval
- All-inclusive rates, with no separate billing for expenses
- Either party may cancel the engagement with 30 days' written notice

II. Scope of Work

Audits must comply with standards set forth by the **American Institute of Certified Public Accountants (AICPA)** and the **Institute of Internal Auditors (IIA)**.

A. 2025–2026 School Year

- Conduct initial risk assessment
- Present audit schedule and associated risks to the Audit Committee
- Perform audit reviews of selected areas
- Advise on procedural matters
- Present findings to Business Office and Board of Education
- Assist with implementation of internal control improvements

B. Subsequent School Years

- Update risk assessment
- Present revised audit schedule to Audit Committee
- Continue audit reviews
- Advise and present findings
- Support implementation of new control procedures

III. Work Papers

- Retain all working papers for a minimum of three (3) years
- Provide access to papers upon request by District or successor auditor
- Respond to inquiries regarding internal controls and past reports

IV. District Overview

A. Key Contacts

- Ms. Lisa Raymond – Assistant Superintendent
- Mrs. Jacqueline Gibbs – District Treasurer
- Mr. Jason Balbo – Sr. Office Assistant

B. General Information

- Serves ~1,482 students (K–12)
- Staff: 290 employees
- Facilities: 1 elementary, 1 middle, 1 high school
- Board: 7 members
- Budget: \$59,842,452 for 2025–2026
- Website: www.dfsd.org

C. Fund Types

- General Fund
- Special Aid Fund
- School Lunch Fund
- Debt Service Fund
- Capital Fund
- TG Fund
- Extraclassroom Activity Fund

D. Accounting Practices

- Budgeting aligned with GAAP and NYS Uniform System of Accounts

E. Grants

- Receives federal/state/local grants
- More info available upon request

F. Pension Participation

- NYS Local Employees Retirement System
- NYS Teachers Retirement System

G. Additional Info

- Business Office uses WinCap accounting software
- Staff includes payroll, purchasing, registrar, and more

V. Internal Audit Schedule

- Auditor must document the internal control system
- Documentation must be made available for periodic review
- This task must be included in the fee

VI. Support from District

- Staff will provide access to records and data
- Auditor is responsible for report preparation and delivery

VII. Proposal Timeline

Activity	Date
Proposals Due	September 11, 2025 2:00 p.m.
Interviews	By September 15, 2025
Recommendation to Board	By September 30, 2024

VIII. Insurance Requirements

Firms must name the District as an **Additional Insured** (excluding Workers' Comp and Disability). Minimum coverage required:

Coverage Type	Minimum Limits
General Liability	\$1M per Occurrence / \$2M Aggregate \$2M Products and Completed Operations \$1M Personal and Advertising Injury \$100,000 Fire Damage \$10,000 Medical Expense
Personal & Advertising Injury	\$1M
Medical Expense	\$10,000
Automobile Liability	\$1M combined limit
Workers' Comp & Disability	Statutory NYS Forms (C-105.2, DB-120.1)
Professional Errors & Omissions	\$2M per Occurrence / \$2M per Aggregate
Umbrella/Excess Insurance	\$3M per Occurrence and Aggregate
Employee Dishonesty Bond (Recommended)	\$1M

Additional insured status must be documented with endorsements. Failure to comply may result in disqualification.

IX. Proposal Requirements

A. Contact

Ms. Lisa Raymond Email: raymondli@dfsd.org

No other District personnel may be contacted regarding this RFP.

B. Submission Instructions

- Submit one original proposal
- Must be sealed and clearly labeled
- No faxed proposals accepted

Address: Lisa Raymond Assistant Superintendent for Finance Dobbs Ferry School District, 505 Broadway Dobbs Ferry, NY 10522

C. Required Content

- Title page with firm info
- Signed transmittal letter
- Proof of CPA licensure
- Firm background and experience
- Assigned staff bios and credentials
- School district references
- Active school district clients list
- NYS Comptroller findings (if any)
- Disciplinary disclosure (past or pending)
- Criminal background disclosures
- Most recent peer review report
- Independence affirmation
- Conflict of interest disclosure
- Detailed audit approach and timeline
- Specialized expertise description
- Sample report formats
- Insurance certificate assurance
- Completed Appendices:
 - Appendix B: Non-Collusive Certification
 - Appendix C: Non-Collusive Resolution
 - Appendix D: Proposer Warranties
 - Appendix E: Hold Harmless Agreement

- Appendix F: Dollar Cost Bid Form
- Appendix G: Proposal Certification
- Appendix H: Iranian Divestment Form
- Completed IRS W-9 Form

X. Specific Audit Approach

Proposals must include a detailed methodology and work plan, referencing relevant District materials and systems.

XI. Payment Terms

Invoices will be paid approximately **45 days** after Board approval of required reports and submission of an original invoice.

XII. Reserved Rights

The District reserves the right to:

- Amend or extend the RFP
- Reject any or all proposals
- Waive informalities
- Cancel the RFP if necessary
- Final selection will be made via Board resolution

XIII. Evaluation Criteria

Proposals will be evaluated based on:

- Qualifications and CPA licensure
- Quality control review results
- Compliance with RFP instructions
- Reference feedback
- Experience with similar engagements
- Team and support staff credentials
- Annual cost

Oral Presentations

May be requested at the District's discretion.



505 Broadway
Dobbs Ferry, NY 10522
t 914. 693-1500 x 3030
f 914. 693-5952
www.dfsd.org

Lisa Raymond
Assistant Superintendent
for Finance, Facilities & Operations

Right to Reject

The District reserves full discretion in selection and may procure services elsewhere if deemed more advantageous.

XIV. Terms of Engagement

Initial contract term is **one (1) year**, with an option to renew annually for four (4) additional years based on performance and District needs.

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Appendix B

NON-COLLUSIVE BIDDING CERTIFICATION

(As required by Section 103d of the General Municipal Law as the act and deed of such corporation, and for any inaccuracies or misstatements in such certificate, this corporation bidder shall be liable under the penalties of perjury).

As of September 1, 1966, this Section will read as follows-

103-d 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 bidders and affirmed by such bidder as true under the penalties of perjury,

- a. By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of any joint bid each party thereto certified as to its own organization, under penalty of perjury, that to the best of knowledge and belief:
 1. 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 another 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. Any bid 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 shall so state and furnish with the bid a signed statement which sets forth in detail

the reason 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 is made, or his designee, determines that such disclosure was not made for the purpose of restricting competition. The fact that the bidder (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).

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 contains the certification referred to in subdivision one of the section, shall be deemed to include the signing and submission of the bid and the inclusion as the act and deed of the corporation.

Signed _____ Title _____

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Appendix C

NON – COLLUSIVE RESOLUTION - FOR CORPORATE BIDDERS ONLY

RESOLVED THAT _____ be authorized to sign and submit the bid or proposal of this corporation for the following project:

Describe the project

And to include in such bid or proposal the certificate as to non-collusion required by SECTION ONE HUNDRED THREE – D of the General Municipal Law as the act and deed of such corporation and for any inaccuracies or misstatements in such certificate this corporate bidder shall be liable under the penalties of perjury.

The foregoing is a true and correct copy of the resolution adopted by;

Corporation at a meeting of its Board of Directors held on the day of _____ and is still in full force and effect this _____ day of _____, 2025.

(SEAL OF CORPORATION)

Secretary

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Appendix D

PROPOSER WARRANTIES

- A. Proposer warrants that it is willing and able to comply with State of New York laws and regulations.
- B. Proposer warrants that it is willing and able to obtain an error 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.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the Dobbs Ferry School District.
- D. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Firms Name

Address

City, State, Zip Code

Print Name

Signature

Telephone

Fax

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Appendix E

HOLD HARMLESS AGREEMENT

(This form must be signed and notarized – Submit with bid)

It is hereby agreed and understood that the contractor agrees to hold harmless and indemnify Dobbs Ferry School's Board of Education, Dobbs Ferry School District, or any officer, agent, servant, or employee of the Dobbs Ferry School District from any lawsuit, action, proceeding liability, judgment, claim or demand which may arise out of:

- A) Any injury to person or property sustained by the contractor, its agents, servants or employees or by any person, firm, or corporation employed directly or indirectly by them upon or in connection with their performance under the contract, however caused;
- B) Any injury to person or property sustained by any person, firm, or corporation, caused by any act, default, error or omission of the contractor, its agents, servants, or employees or any person, firm or corporation, directly or indirectly employed by them upon or in connection with performance under the contract.

The assumption of indemnity, liability and loss hereunder shall survive contractor's completion of service or other performance hereunder and any termination of this contract.

The contractor at its own expense and risk shall defend any legal proceedings that may be brought against the Dobbs Ferry School District, Dobbs Ferry School's Board of Education, or any officer, agent, servant, or employee of the Dobbs Ferry School District on any claim or demand, and shall satisfy any judgment that may be rendered against the Dobbs Ferry School District, Dobbs Ferry School's Board of Education, or any officer, agent, servant, or employee of the Dobbs Ferry School District.

This Indemnification, Defense and Hold Harmless Agreement shall apply to any lawsuit, action, proceeding, liability, judgment, claim or demand, of whatever name or nature, notwithstanding that Dealer may deem the same to be frivolous or without merit. It is intended that this Agreement be interpreted in the broadest manner possible so as to insulate all of the entities, parties and individuals named above from any liability, cost or judgment, monetary or otherwise, as the same may relate to the personnel and services provided by the Dealer.

Signature: _____ Date: _____

Affirmed to me this _____ day of _____, 2025

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Appendix F

SCHEDULE OF PROFESSIONAL FEES

(To include all necessary expenses as per specifications of the RFP)

School Year	Annual Cost
2025-2026	\$
2026-2027	\$
2027-2028	\$
2028-2029	\$
2029-2030	\$

Company Name

Address

City, State, Zip Code

Print Name

Signature

Telephone #

Fax

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Appendix G

PROPOSAL CERTIFICATION

We have read the Request for Proposal (RFP) for Internal Auditor Services and fully understand its intent. We certify that we have adequate personnel, equipment, and facilities to fulfill the requirements thereto. We understand that our ability to meet the criteria and provide the required services shall be reviewed by the District, which will develop a recommendation for the Board of Education's consideration regarding the selection of the most advantageous Internal Auditor Services proposal.

It is understood that all information included in, attached to, or required by this RFP shall become public record upon delivery to the District. The undersigned certifies that the completion of the Proposal is a binding commitment to provide the Internal Auditor Services requested as proposed herein.

Company Name

Address

City, State, Zip Code

Print Name

Signature

Telephone #

Fax

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Appendix H:

IRANIAN DIVESTMENT ACT

The below signed bidder affirms the following as true under penalties of perjury:

By submission of this bid, 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 to the best of its knowledge and belief that each bidder is not on the list created pursuant to paragraph (b) of subdivision 3 of Section 165-a of the state finance law.

Corporate or Company Name

By: _____
Signature

Title

Sworn to before me this ____ day, _____, 2024