

# **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@dfsdl.org](mailto:raymondli@dfsdl.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](http://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](mailto: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.



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[www.dfsd.org](http://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.