

**ISLAND PARK UNION FREE SCHOOL DISTRICT**  
**99 Radcliffe Road**  
**Island Park, NY 11558**

**REQUEST FOR PROPOSAL FOR EXTERNAL AUDITING SERVICES**

**PROPOSAL 2024-25/29-08**

**EXTERNAL AUDITING SERVICES**



**BID DUE DATE & TIME: May 29, 2024**

**TIME: 11:00 a.m.**

By order of: Board of Education  
Island Park Union Free School District  
Town of Hempstead, Nassau County, New York  
Cindy Pastore, District Clerk

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## INFORMATION FOR PORPOSALS

### GENERAL STATEMENT:

The Island Park Union Free School District (District) is requesting proposals from qualified individuals or certified public accounting firms with a demonstrated record of work with public school districts or other governmental agencies in New York State. The engagement shall cover the calendar year 2024-2025 with an option for renewal for up to four (4) additional years. Proposals received after the stated date and time will be returned to the sender, unopened. Proposals must be submitted in a sealed envelope plainly marked on the outside "Request for Proposal – External Auditing Services".

### PROPOSALS:

Proposals shall be irrevocable for a minimum period of forty-five (45 days) from the date of proposal opening. Alterations to said proposals must be submitted in writing. Consideration shall be given only to those alterations which may be caused by unforeseen circumstances beyond the control of the firm submitting said proposal. The School Business Administrator or his designee shall make such determination.

To be considered for award, a proposal must comply in all material respects with all terms, conditions, and provisions as listed in the proposal plus all attachments and amendments. In order to arrive at an equitable evaluation of proposals received, all firms must stand on equal footing. Vendors who choose to enter qualifying statements or paragraphs contrary to the terms of this bid or Island Park School District (ISLAND PARK UFSD) policy are cautioned that their proposal might be rejected as non-responsive.

The Island Park UFSD reserves the right to reject any or all proposals that it considers not to be in the best interest of the school district.

By order of: Board of Education  
Island Park Union Free School District  
Town of Hempstead, Nassau County, New York  
Cindy Pastore, District Clerk

NAME OF BUSINESS \_\_\_\_\_

ADDRESS \_\_\_\_\_ TELEPHONE NUMBER \_\_\_\_\_

AUTHORIZED REPRESENTATIVE (PRINTED) \_\_\_\_\_

SIGNATURE OF REPRESENTATIVE \_\_\_\_\_

**ISLAND PARK UNION FREE SCHOOL DISTRICT**  
**99 Radcliffe Road**  
**Island Park, NY 11558**

**REQUEST FOR PROPOSAL – EXTERNAL AUDITING SERVICES**

The Island Park Union Free School District, hereinafter referred to as the “District” invites quotations from qualified firms of Certified Public Accountants, hereinafter referred to as “Auditor”, to perform external audit services for the 2024-2025 school year, with the option to renew this contract each year for the following four (4) fiscal years upon approval by the Board of Education each year.

In accordance with the District’s policies and procedures, contracts for professional services requiring special skill or training are not subject to competitive bidding requirements of section 103 b of General Municipal Law. Pursuant to Education Law 2116-a, all school districts are required to use a competitive request for proposals process when contracting for the external auditor.

**OVERVIEW:**

Firms must submit a proposal by May 29, 2024, for EXTERNAL AUDITING SERVICES.

The District’s fiscal year begins July 1<sup>st</sup> and ends June 30<sup>th</sup>. Commissioner’s Regulations require the Independent (External) Auditor’s Report to be filed by October 1<sup>st</sup>.

In accordance with the above, the District will require that the selected firm’s assigned staff perform preliminary audit work (e.g. testing of transactions) for approximately five (5) workdays prior to the close of the fiscal year. Final fieldwork shall begin not later than July 15<sup>th</sup> and conclude not later than August 15<sup>th</sup> annually. It is estimated that the actual time in the District will be between seven (7) and ten (10) days during the month of July/August. The District requires that the staff assigned to perform preliminary audit work prior to June 30<sup>th</sup> will be substantially the same staff to complete the fieldwork in July/August.

The audit is to be performed in accordance with generally accepted standards as set forth by the American Institute of Certified Public Accountants, generally accepted government auditing standards set forth for financial audits in the General Accounting Office’s (GAO) Government Auditing Standards (1994) and the provisions of the Amended Single Audit Act (1996) and U.S. Office of Management and Budget (OM) Circular A-133 (1997).

The firm will type and make copies of all reports on its premises and deliver twenty (20) copies of all reports to the School Business Administrator. The annual audit report’s letter to management shall be attached to or included in the same binder with the financial statements. The firm shall advise the School Business Administrator as to the proper distribution of their reports in writing. The report

shall be presented by the auditor to the Board of Education at a regularly scheduled meeting in the month of October or November.

### **General**

The Island Park Union Free School District is a public school district with approximately 714 students in PreK- Grade 8. The District has 2 schools, one elementary and one middle school.

The District's 2024-25 general fund budget is \$ \$44,354,925 [https://www.ips.k12.ny.us/budget\\_info](https://www.ips.k12.ny.us/budget_info). The Island Park UFSD uses the BOCES supported nVision software program for its various accounting and payroll functions. All accounting and payroll operations are performed by District personnel. The District is governed by the Educational Law and other general laws of New York State. The Board of Education has five independently elected members.

### **Fund Structure**

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity.

### **State and Federal Aid**

During the fiscal years to be audited, the District expects to receive federal financial assistance as well as state financial assistance.

### **Pension Plans**

The District participates in the New York State and Local Employees' Retirement System and the New York State Teachers' Retirement System. These are cost-sharing multiple-public-employee retirement systems. Contribution obligations of employers and employees as well as employee benefit levels are governed by the New York State Retirement and Social Security Law.

The New York State Retirement and Social Security Law provides that all participants in each system are jointly and severally liable for any actuarial unfunded amounts. Such amounts are collected through annual billings to all participating employers. Generally, all employees, except certain part-time employees, participate in the Systems.

### **BOCES Participating School District**

The District is one of several participating Districts in the Board of Cooperative Educational Services (BOCES). BOCES is a joint venture in which the participating districts have an ongoing financial responsibility with no equity interest. No single participant controls the financial or operating policies of BOCES. BOCES charges the districts for program costs based on participation and for administrative costs.

### **Data Processing Software**

The Island Park UFSD uses BOCES supported nVision software program for its various accounting and payroll functions. All accounting and payroll operations are performed by District personnel.

### **Internal Claims Auditor**

The District has contracted with an auditing firm for internal claims auditing.

**SCOPE:**

The auditor shall perform the legally required financial statements audit in accordance with Government Auditing Standards. The auditor shall render an opinion that the financial statements are fairly presented. The auditor shall determine if the District's financial statements are accurate and consistent with accounting standards, so that the Board may have confidence in using them to assess the financial condition of the District.

The following audit standards are to be followed:

- Generally Accepted Auditing Standards
- Standards promulgated by the NY State Comptroller
- Regulations of the Commissioner of Education
- Regulations of the Federal Government regarding Federal Funds

Special audits or management services shall be performed in accordance with specific guidelines from the Board of Education or Superintendent of Schools.

Reports to be issued:

- Annual Financial Report, including Management Discussion & Analysis
- Audit of extra-classroom activity funds
- Statement of Net Assets
- Statement of Activities
- Statement of Revenues, Expenditures and Changes in Fund Balances
- Reconciliation of District Funds Revenues, Expenditures, and Changes in Fund Balances
- Balance Sheet-District Funds
- Notes to the Financial Statements Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual – General Fund
- Schedule of Change From Adopted Budget to Revised Budget – General Fund
- Schedule of use of Unreserved Fund Balance - General Fund
- Schedule of Project Expenditures – Capital Project fund (if applicable)
- Schedule of Certain Revenues and Expenditures compared to ST-3 Data
- Combined Balance Sheet – Non-Major District Funds (if applicable)
- Combined Statement of Revenues, Expenditures, and Changes in Fund Balance – Non-Major District Funds (if applicable)
- Notes to Schedule of Federal Awards (if applicable)
- Independent Auditor's Report on the Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards.
- Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards.
- Schedule of Findings and Questioned Costs (if applicable)
- Corrective Active Plan for A-133 audit findings for federal awards (if applicable)
- Independent Auditor's Report on Internal Control Related to the Financial Statements and Major Program (if applicable)
- Independent Auditor's Report on Compliance with Laws, Regulation, and the Provisions of Contracts or Grant Agreements (if applicable)

- Management Letter, including District's actions to address items in previous management letter

**TERM OF CONTRACT:**

Contract period is July 1, 2024 through June 30, 2025. This contract shall be for one (1) year, with the District having the option in its sole discretion to renew for an additional four (4) years, upon review and approval by the Board of Education each year. The Board reserves its right at any time to determine not to renew such contract for any reason.

**PART I**

**MANAGEMENT & QUALIFICATIONS:**

1. Firms submitting proposals should be of a sufficient size to ensure stability and responsiveness during the engagement. Firms submitting proposals shall provide information about their size as well as their local government and school district experience. A listing of local government and school district references is requested.
2. The district is interested in the level and type of government auditing experience of those persons who may be assigned to this engagement. Brief resumes and listing of governmental or school district contacts to attest to their experience should be included. 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.
3. The firm should also list and describe the firm's professional relationships with District Board of Education members and Administrators for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit. In addition, the firm shall give the District written notice of any professional relationships entered into with this group during the period of this agreement.
4. The firm should provide evidence that they are licensed to practice in New York State. 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.
5. The firm should identify the nature of any potential conflict of interest the firm or individual(s) may have in providing these services to the District.
6. The firm should provide a copy of their latest peer review.
7. Engagement Letter:
  - a. The respondent must provide an engagement letter outlining the audit school, deliverables, documents, standards of performance and all other items required within this proposal.
  - b. Include a statement describing the extent to which the flat fee covers the requested scope of services.

- c. The engagement letter must include:
- i. A flat fee for the first, and each subsequent, year of the engagement with provision for progress payments as work is completed.
  - ii. The estimated amount and basis for any additional charges (i.e. document production, training sessions for district staff, etc.)
  - iii. Hourly rates for partner, supervisor or staff, as applicable, for additional work assigned outside of the scope of the engagement. This should include the basis for any change in rates in the second and subsequent years of the agreement.
  - iv. A statement that the District reserves the right to renew the agreement after the first year with the option of extending up to four annual renewal periods.
    1. Any proposed change in the agreement at any renewal must first be submitted in writing to the District for review by legal counsel and shall not become effective unless agreed to in writing by both parties to the commencement of the agreement.
    2. Either party may terminate this engagement at any time after providing thirty (30) days written notice. If terminated by the District, the District shall be responsible for documented unpaid services performed and authorized costs incurred prior to termination.

## **PART II**

### **FEES:**

1. Indicate the firm's proposed fee for the total engagement as described in the Scope of the Request for Proposal for the fiscal year ending June 30, 2025, as well as the following four (4) fiscal years, should the contract be renewed. This fee should be a flat annual rate and include necessary expenses. This fee should also cover follow-up work and provide advice and counsel to the staff throughout the term of this contract.
2. Indicate your proposed schedule of billing dates during each year.
3. Indicate your firm's current hourly billing rates for all classifications of professional personnel.
4. State the basis on which special audit or management or service fees will be billed.

### **PART III**

#### **INTERVIEW:**

The award process may include an interview with the Superintendent, Assistant Superintendent, School Business Administrator, the Audit Committee and the Board of Education.

### **PART IV**

#### **TERMINATION OF CONTRACT:**

Any contract agreed to under this Request for Proposal is subject to termination by either party within thirty (30) days written notice. In the event of termination of the contract, the district's responsibility shall be to pay for services performed.

### **PART V**

#### **RIGHT TO REJECT REQUESTS FOR PROPOSALS:**

The District reserves the right to reject without prejudice and for any reason, any and all quotations received under this Request for Proposal.

During the evaluation process, the District reserves the right, where it may serve the District's best interest, to request additional information or clarifications from proposals, or to allow corrections of errors or omissions. At the discretion of the District, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The District reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Island Park School District and the firm selected.

It is anticipated the selection of a firm will be completed by the next School Board Meeting.

## **PART VI**

### **BACKGROUND:**

As background information about the District the following documents are available upon written request to Mr. Sal Carambia, School Business Administrator:

- Most Recent Independent Audit, including Extracurricular Activity Audit, Single Audit and, Management Letters
- School District Budget for current year
- School District Revenue Status report for current year

## **PART VII**

### **SUBMISSION OF PROPOSALS:**

It is the proposer's responsibility to ensure that their proposal is received by the Business Office in a timely manner. All proposals received after the time stated may not be considered and will be returned unopened 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 by means of personal delivery, the proposer assumes responsibility for having his proposal deposited on time at the place specified. The proposal shall be delivered in a sealed envelope, clearly marked with the name of the proposer and the title of the proposal on the outside of the envelope.

All proposals must be submitted with complete responses to the management and qualification items and complete contract costs and pricing information. Incomplete submissions will not be considered for award. Proposals should not be overly long and submitted in a format that permits copying for review. Only two copies of each proposal will be accepted, one copy titled "ORIGINAL" and the second titled "COPY". Each page of the proposal must state the firm submitting the proposal, the fact that the RFP is being submitted to Island Park UFSD and the page number. All materials submitted in response to this request for proposal shall become the property of the District.

All proposals must be received by Mr. Sal Carambia, School Business Administrator, 99 Radcliffe Road, Island Park, NY 11558 no later than 11:00 a.m. on May 29, 2024. Any proposal received after this deadline will be returned unopened to the sender.

## **PART VIII**

### **PROPOSED COSTS:**

#### **1. Billing Procedures**

The contractor shall submit monthly or quarterly invoices to the district. All invoices must reference the contract purchase order. Invoices must identify the dates and hours in which service was provided.

## **2. Proposal Evaluation**

- A. Proposals received will be evaluated by the Board of Education to determine whether the requirements of this RFP are met and to make a contract award.

Proposals shall be evaluated based upon the following:

1. Proposer's comprehension of the required (work) Scope of Services
2. Prior experience in similar projects
3. Professional Qualifications
4. Total proposed price
5. Proposer's demonstrated capabilities (equipment, financial solvency, location)
6. Length of time in business
7. Client references
8. Staffing – (Evaluation of Employees' Resumes to be assigned to the District)

- B. The evaluation process is designed to award the proposal not necessarily to the proposer of least cost, but rather to the proposer with the best combination of attributes based on responses received.

## **3. Termination of Contract**

Any contract agreed to under this Request for Proposal is subject to termination by either party with thirty (30) days written notice. In the event of termination of the contract, the District's responsibility shall be to pay for unpaid services performed and authorized by the District.

## **4. Right to Reject Proposals**

The District reserves the right to reject any and all Proposals, to waive any and all informalities relating to a specific Proposal submitted, to request additional information from proposers, to re-advertise and invite new Proposals, and to negotiate the terms of the engagement as in the Board of Education's judgment deems to be in the best interest of the District.

The District intends to select individuals or firms that, in its opinion, best meet the District's needs. Therefore, the professional services described herein may be awarded, at the Board of Education's discretion, on the basis of factors other than cost, including, but not limited to, qualifications, recommendations, merit and experience.

## **5. Scope of Services**

Successful proposer shall:

- a. Be familiar with the legal and bidding requirements associated with NYS General Municipal Law Sections 103 & 104, and become familiar with Island Park Public Schools' policies governing quotations and requests for proposals.
- b. Be familiar with the practice and use of co-operative bidding, county contracts, and New York State Office of General Services contracts.
- c. Prepare a report to the District's Board of Education which includes:
  - Recommendations for strengthening controls and reducing identified risks.
  - Proposed timeframes for implementation of said recommendations.
  - Analysis of Financial Statement Schedules.
  - Management's discussion and analysis report information.
  - Conversion of schedules into financial statements for Board of Education.

- d. Be available for questions and/or recommendations on procedural issues.
- e. Review any recommendations regarding the internal controls with Business Office personnel and then report the findings to the Board of Education.
- f. Assist District officials in the design and implementation of recommended procedures to ensure the operating effectiveness for the internal control environment.
- g. Perform the following duties:
  - Review of payroll
  - Review of bank reconciliations and Treasurers' Report
  - Payroll Observations.
  - Review check signing log
  - Fixed asset sampling
  - Board Minutes
  - Receipts
  - Expenditures
  - Journal entries
  - Budget transfers and amendments
  - Personnel reports
  - Investments
  - Any other areas as required by law, regulation or comptroller's opinion
- h. Provide a certified audit report of the financial records of all Funds as identified in the NYS Uniform System of Accounts for the district; and the Extra Classroom Activity Fund.
- i. Conduct an audit of the District's federal financial assistance programs, as required under the Federal Single Audit Act of 1984, as amended.
- j. The final audit report and financial statements must be in the format prescribed by the NYSED Reference Manual for Audits of Financial Statements of Boards of Cooperative Educational Services.
- k. The vendor shall prepare a management letter to the Board of Education listing recommendations for improvements in the District procedures as well as specific information, details, and rationale relating to the recommendations. The management letter shall also identify District's actions to address items in the previous management letter.
- l. In addition to the annual management letter, the vendor shall prepare a comprehensive report detailing its audit approach and all findings, both negative and positive. The report shall include a summary of the approach, specific audit work, testing and sampling methods, statistics based on testing, and findings.

**6. Working Paper Retention and Access to Working Papers:**

All working papers and reports must be retained, at the External Auditor's expense, for a minimum of three (3) years, unless the firm/individual is notified in writing by the District of the need to extend the retention period. The External Auditor will be required to make working papers available, upon request, to the following parties or their designees:

- Board of Education
- New York State Department of Education
- U.S. General Accounting Office (GAO)
- The Office of the New York State Comptroller
- Parties designed by the federal or state governments or by the District as

- part of an audit quality review process.
- Auditors of entities of which the District is a sub-recipient of grant funds
- In addition, the auditor shall respond to the reasonable inquiries of successor auditors and allow them to review working papers relating to matters of continuing accounting significance.

## 7. Freedom of Information Law

The New York State Freedom of Information Law as set forth in Public Officers Law, Article 6, Sections 84-90, mandates public access to government records. However, proposals submitted in response to this RFP may contain technical, financial background or other data, public disclosure of which could cause substantial injury to the Proposer's competitive position or constitute a trade secret. Proposers who have a good faith belief that the information submitted in their proposals is protected from disclosure under the New York Freedom of Information Law must clearly identify the pages of the proposals containing such information by typing in bold fact on the top of each page, **'THE PROPOSER BELIEVES THAT THIS INFORMATION IS PROTECTED FROM DISCLOSURE UNDER THE STATE FREEDOM OF INFORMATION LAW.'** The District assumes no liability for disclosure of information so identified, provided that the District has made a good faith legal determination that the information is not protected under applicable law or where disclosure is required to comply with an order or judgment of a court of competent jurisdiction.

## 8. Insurance Requirements

As per attached "Insurance Agreement – External Auditing Services"

## SUPPLEMENTAL INFORMATION:

The Island Park School District is located in Island Park, County of Nassau, and provides quality educational services to over 700 students in grades Pre-Kindergarten through Grade 8, in two buildings. The District operates and maintains its own transportation, food service and maintenance programs. The District's fiscal year begins on July 1 and ends on June 30. More detailed information on the District and its finances can be found in the District's latest financial statements and budget documents.

Any requests for additional information should be addressed to:

Mr. Sal Carambia  
 School Business Administrator  
 Phone: 516-434-2600  
 Fax: 516-431-7550  
 E-mail: [scarambia@islandparkschools.org](mailto:scarambia@islandparkschools.org)

District Policies and Regulations may be viewed on the website: [www.ips.k12.ny.us](http://www.ips.k12.ny.us)

## INSURANCE AGREEMENT – External Auditing Services

- Notwithstanding any terms, conditions or provisions, in any other writing between the parties, the consultant hereby agrees to effectuate the naming of the district as an unrestricted additional insured on the consultant's insurance policies, with the exception of workers' compensation and professional

liability. If the policy is written on a claims-made basis, the retroactive date must precede the date of the contract.

II. The policy naming the district as an additional insured shall:

- Purchase an insurance policy from an A.M. Best rated "secured" insurer, authorized to conduct business in New York State.
- Contain a 30-day notice of cancellation.
- State that the organization's coverage shall be primary coverage for the District, its Board, employees and volunteers.
- The district shall be listed as an additional insured by using endorsement CG 2026 or broader. The certificate must state that this endorsement is being used. If another endorsement is used, a copy shall be included with the certificate of insurance.

III. The consultant agrees to indemnify the district for any applicable deductibles.

IV. Required Insurance:

- **Commercial General Liability Insurance**  
\$1,000,000 per occurrence/ \$2,000,000 aggregate.
- **Automobile Liability**  
\$1,000,000 combined single limit for owned, hired and borrowed and non-owned motor vehicles.
- **Workers' Compensation and N.Y.S. Disability**  
Statutory Workers' Compensation, Employers' Liability and N.Y.S. Disability Benefits Insurance for all employees.
- **Auditor's Professional Errors and Omissions Insurance**  
\$1,000,000 per occurrence/ \$2,000,000 aggregate for the professional acts of the auditor performed under the contract for the district. If written on a "claims-made" basis, the retroactive date must pre-date the inception of the contract or agreement. Coverage shall remain in effect for two years following the completion of work.
- **Fidelity Bond**  
For dishonest acts of the auditor's employees, with client coverage.
- **Excess Insurance**  
On a "Follow-Form" basis, with limits of \$3,000,000 each occurrence and aggregate.

V. Consultant acknowledges that failure to obtain such insurance on behalf of the district constitutes a material breach of contract. The consultant is to provide the districts with a certificate of insurance, evidencing the above requirements have been met, prior to the commencement of work or use of facilities. The failure of the district to object to the contents of the certificate or the absence of same shall not be deemed a waiver of any and all rights held by the district.

VI. The district is a member/owner of the NY Schools Insurance Reciprocal (NYSIR). The consultant further acknowledges that the procurement of such insurance as required herein is intended to benefit not only the district but also the NYSIR, as the district's insurer.

## **REFERENCE FORM**

All bidders will be required to complete this form providing three (3) references of past performance. References should involve projects and/or service situations of similar size and scope to this bid. References must have had dealings with the Bidder within the last thirty-six (36) months. The Island Park Public Schools reserves the right to contact any or all of the references supplied for an evaluation of past performance in order to establish the responsibility of the Bidder before the actual award of the bid and/or contract. Completion of the reference form is required.

1) Reference Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Telephone: \_\_\_\_\_ Contact Person: \_\_\_\_\_

Contract Date: \_\_\_\_\_

2) Reference Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Telephone: \_\_\_\_\_ Contact Person: \_\_\_\_\_

Contract Date: \_\_\_\_\_

3) Reference Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Telephone: \_\_\_\_\_ Contact Person: \_\_\_\_\_

Contract Date: \_\_\_\_\_

Proposer's Name: \_\_\_\_\_

## **NON-COLLUSIVE AFFIDAVIT**

By submission of this proposal, the firm certifies that the firm is complying with Section 103(d) of the General Municipal Law as follows:

Statement of non-collusion in proposals to political subdivision of the state. Every bid or proposal hereinafter made to a political subdivision of the state or any public department, agency or official thereof where competition 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 proposer and affirmed by such proposer as true under penalties of perjury:

“By submission of this proposal, each firm and each person signing on behalf of any firm 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 my knowledge and belief:

1) The fees in this 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 proposer or with any competitor;

2) Unless otherwise required by law, the fees which have been quoted in this proposal have not been knowingly disclosed by the proposer prior to opening, directly or indirectly, to any other proposer or to any competitor; and

3) No attempt has been made or will be made by the proposer to induce any other person, partnership, or corporation to submit or not to submit a proposal for the purpose of restricting competition.”

---

Proposer's Name

---

Signature

---

Title

---

Date Signed

## SCHEDULE OF AUDIT QUOTATIONS

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### *AS PROPOSED*

	2024/25	2025/26	2026/27	2027/28	2028/29
Audit of general purpose financial statements, and all other services not separately listed below.	_____	_____	_____	_____	_____
Single Audit	_____	_____	_____	_____	_____
Audit of Extra classroom Activity Fund	_____	_____	_____	_____	_____
<b>TOTAL ALL-INCLUSIVE MAXIMUM</b>	_____	_____	_____	_____	_____

## SCHEDULE OF FEES FOR ADDITIONAL SERVICES AND AUDITS

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### HOURLY RATE

PARTNERS	_____
MANAGERS	_____
SUPERVISORY STAFF	_____
STAFF	_____
OTHER (SPECIFY)	_____

## Request for Taxpayer Identification Number and Certification

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

**Give Form to the requester. Do not send to the IRS.**

Print or type.

**1** Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

**3** Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC    ☐ C Corporation    ☐ S Corporation    ☐ Partnership    ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶

**Note:** Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

5 Address (number, street, and apt. or suite no.) See instructions.

6 City, state, and ZIP code

7 List account number(s) here (optional)

**4** Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from FATCA reporting  
code (if any)

*(Applies to accounts maintained outside the U.S.)*

Requester's name and address (optional)

ISLAND PARK SCHOOL DISTRICT  
99 RADCLIFFE ROAD  
ISLAND PARK, NY 11558

**Part I** Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

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or

Employer identification number

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<b>Part II</b>	<b>Certification</b>
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Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

**Sign  
Here**

Signature of  
U.S. person ►

Date ►

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.