

EAST ISLIP UNION FREE SCHOOL DISTRICT

**1 Craig B. Gariepy Avenue
Islip Terrace, New York 11752**

RFP # 020624-1 – CLAIMS AUDITOR

- o Assistant Superintendent for Business: Stephen D. Harrison
- o Internal Auditor: Cullen & Danowski
- o Independent Auditor: RS Abrams
- o Treasurer: Jessica Perticone
- o Audit Advisory Committee

Scope

The Claims Auditor should be familiar with the legal requirements of the Claims Auditor position and those associated with purchases in a public school environment.

The claims auditor shall report directly to the Board on the result of the audits of claims, and shall report, as determined by the Board, to the Clerk of the District or the Board or to the Superintendent or the Assistant Superintendent for Business for administrative matters. All duties will be performed under the immediate direction of the Board of Education.

All working papers associated with this engagement shall be retained for a minimum of three years from the date of the audit report. Further, all such working papers shall be available for examination by authorized representatives of appropriate agencies and the East Islip Union Free School District.

Qualifications of Proposer

The Claims Auditor shall have the necessary knowledge and skills to effectively audit the claims of the District. The District is interested in the level and type of government auditing experience of those persons to be assigned to the engagement. Resumes and listing of governmental or school district contacts to attest to their experience must be included with the RFP submission. The Board of Education and/ or the District reserves the right to reject individuals and/ or staff who they feel do not have appropriate experience or qualifications to perform the services requested.

Qualifications and Experience of Firms

Firms submitting proposals should be of a sufficient size to ensure stability and

Specific Responsibilities - Scope of Services

A. In addition to the responsibilities and obligations identified above, the Claims Auditor must be familiar with the legal requirements of the claims auditor position and those associated with purchases in a public school environment such as:

- Chapter 263 of the Laws of 2005 as it pertains to the Internal Audit Function, along with the regulations adopted by the Board of Regents; General Municipal Law Section 103 and the bidding requirements therein as well as the District's Policy(ies) governing quotations and requests for purchase not required to be bid; Construction contracts, lease and lease-purchase agreement requirements; the practice and use of co-operative bidding, county contracts and State OGS contracts; and Professional service and consultant contracts.

B. The following bi-weekly duties shall be performed by an individual or firm appointed as the Board's Claims Auditor, including, but not limited to, the following:

1. Refer to copies of the external auditor's management letter for the past year.
2. Obtain, read and refer to copies of the District's current Board policies relative to District finances (purchasing, petty cash, travel, meals, etc.).
3. Obtain a copy of all warrants for the period to be reviewed.
4. Obtain all voucher packets pertaining to warrants to be reviewed.
5. Verify that each voucher packet has been accounted for on each warrant.
6. Obtain a list of all individuals authorized to sign off on invoice and/ or purchase orders, as well as their titles.
7. Implement Voucher Packet checklists procedure:
 - a. Are purchase order and requisition attached?
 - b. Is purchase order pre-numbered?
 - c. Are all purchase orders in sequence?
 - d. Is the purchase order signed by purchasing agent?
 - e. Did the receiving agent (or authorized employee) sign the receiving report

- g. Is the appropriate detailed back-up and/ or are the original receipts attached?
 - h. Is the invoice an original and not a fax or photocopy?
 - i. Is the invoice approved for payment? Is the amount accurate on the invoice?
 - j. Are all goods and services clearly described on the invoice?
 - k. Do the goods and/ or services on the invoice match the purchase order?
 - l. Verify purchase order estimated costs are comparable to the invoice.
 - m. Verify that sales tax is not being paid.
8. Trace any payments made to consultants or for professional services to contract or Board minutes.
 9. Trace any payments for employee fringe benefits to contract and review for proper tax treatment.
 10. Did the District review purchase orders for appropriateness and necessity prior to ordering items?
 11. Verify that all purchases associated with

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Jenny Bejarano, Purchasing Agent
East Islip Union Free School District
1 Craig B. Gariepy Avenue

- E.** Provide with the RFP submission, an affirmation that there are no conflicts of interest between the individual/firm and the East Islip UFSD.
- F.** Provide a copy of the individual's or firm's latest peer review.
- G.** Provide any other information that might be beneficial to the District.

- a) A member of the Board;

PART II - Cost

State the hourly rates at which the services of all partners, managers, senior accountants, staff accountants, or other personnel would be provided to the District. In addition, state which partners and/ or staff are expected to perform the services. Please include:

- A. For each partner, manager, or staff member whose resume is provided, the regular hourly rate and the hourly rate you are quoting.
- B. For each work plan item, include the estimated number of hours for each employee type.
- C. The total, all-inclusive cost for the engagement for the 2024-2025 School Year. This fee should be a flat annual rate and include all necessary expenses for the work to be performed. The fee should also cover follow-up work, rectifying deficiencies with any appropriate agencies, and provide for advice and counsel to the staff of the District throughout the term of this contract. The District expects to receive, in addition to the proposed fee, an estimate of the number of hours to be expended each year and an accounting at the end of each year of the number of hours actually expended by the firm or individual.
- D. Note: The Claims Auditor serves at the pleasure of the Board of Education. Accordingly, the firm or individual appointed as the District Claims Auditor may be reappointed annually at the sole discretion of the Board of Education.

Evaluation Procedures

A. Review of Proposals

The Board of Education and/ or Audit Committee may review qualifications of the proposals. Firms with unacceptably low technical qualifications will be eliminated from further considerations.

The District reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected.

B. Evaluation Criteria

- Auditing experience of staff assigned to engagement; Proposers qualifications
- size and experience of staff, educational background, specialized skills
- Knowledge and experience of New York
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- Audit approach, type of program, and time frame
- Number of New York State school districts that the proposer has served, including total years of service in each school district
- Number of Suffolk County school districts that the proposer has served including total years of service in each school district
- Participation in a quality control program by their peers

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to do so. The District may select as the successful proposer that proposal which, in the

4. Required Insurance:

- **Commercial General Liability Insurance** - \$2,000,000 per occurrence, \$2,000,000 aggregate
\$2,000,000 Products and Completed Operations
\$1,000,000 Personal and Advertising Injury
\$100,000 Fire Damage
\$10,000 Medical Expense
- **Automobile Liability** - \$1,000,000 combined single limit for owned, hired and borrowed and non-owned motor vehicles
- **Workers' Compensation and New York State Disability** - Statutory Workers' Compensation, Employers' Liability and New York State Disability Benefits Insurance for all employees
- **Professional Errors and Omissions Insurance** - \$2,000,000 per occurrence, \$2,000,000 aggregate for the professional acts of the consultant 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.
- **Excess Insurance** - On a "follow-form" basis, with limits of \$3,000,000 each occurrence and aggregate.

5. Proposer acknowledges that failure to obtain such insurance on behalf of the District constitutes a material breach of contract. The proposer is to provide the District 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.

6. The District is a member/owner of the New York Schools Insurance recicinter.9 (t)-9.7 (/9 (r)-14.9 (of)-1N0.9 (c)3 (/)-3.3 -1.243-1.10.002 T (o)9.

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