

BETHLEHEM CENTRAL SCHOOL DISTRICT



REQUEST FOR PROPOSAL

Independent Auditing Services

DUE: Friday, January 30, 2026
2:00 p.m.

STEVEN TERRY
TREASURER / SCHOOL BUSINESS ADMINISTRATOR
700 DELAWARE AVENUE
DELMAR, NEW YORK 12054
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As part of its periodic consideration of independent audit firms, the Bethlehem Central School District is issuing a Request for Proposal (RFP). You are invited to submit a proposal in accordance with the terms outlined in this RFP.

BRIEF DESCRIPTION OF THE DISTRICT

- ▶ Enrollment – 4,077
- ▶ Approximately 786 staff members
- ▶ BOCES: Component of the Capital Region BOCES
- ▶ Type of Superintendency-Independent
- ▶ Board of Education
 - seven members
 - elected at large
 - three-year term
- ▶ Management

Superintendent of Schools	Ms. Jody Monroe
Deputy Superintendent	Dr. David Hurst
Chief Business and Financial Officer	Mr. John McPhillips
Treasurer / School Business Administrator	Mr. Steven Terry
Accountant	Mr. Michael Barbato
District Clerk	Ms. Brittany Barrett
School Tax Collector	Ms. Michelle Curtis
- ▶ Other Operations:
 - The District's general ledger accounting and payroll systems utilize nVision.
 - A District operated food service program serves breakfast and lunch in all seven school buildings (5 elementary, 1 middle school, 1 high school).
- ▶ Budget:
 - The approved 2025-2026 General Fund Budget is \$116,623,936.
- ▶ Future Capital Projects:
 - The District has scheduled a \$60,000,000 District-wide capital project referendum for February 3, 2026.
 - Assuming voter authorization, the project will focus on District infrastructure upgrades and maintenance, classroom renovations, air conditioning for common areas, and building hotspots, security upgrades, etc.
 - The capital project is anticipated to begin during the Spring of 2027, dependent upon requisite review and approval from the New York State Education Department, and should not exceed three construction seasons.
- ▶ A copy of the most recent audit report is available on the District's webpage at [*bethlehemschools.org*](http://bethlehemschools.org).

The Accountant will provide a complete set of work papers for the auditors, including trial balances for all funds, and account reconciliations for all balance sheet accounts, and for selected revenue and expenditure accounts. Wage reconciliations between the general ledger and payroll reports are prepared. Additional analyses will be done upon request. The District will require the firm to draft all financial statements required by the New York State Office of State Comptroller.

Written documentation of the accounting procedures and systems used by the District is available. The District has 20 bank accounts. The District's investments are made exclusively in money market accounts or bank certificates of deposit.

As required by law, the District has appointed an Internal Auditor. This contract is currently awarded to Questar III BOCES.

OTHER REQUIREMENTS

The District will complete the relevant sections of the *Data Collection Form for Reporting on Audits of States, Local Governments and Non-Profit Organizations, Form SF-SAC*, as per OMB requirements, and requires the auditor to complete their section of the form.

The annual audit of all funds of the District shall be performed in accordance with:

- ▶ Generally Accepted Auditing Standards
- ▶ Standards promulgated by the New York State Comptroller
- ▶ Regulations of the Commissioner of Education
- ▶ Regulations of the Federal government regarding Federal funds (single audit)
- ▶ Regulations required under Sect 172.3 (d) of the Regulations of the Commissioner of Education for extra classroom activity funds

The District will also require that the auditors respond to occasional inquiries throughout the course of the year. It is anticipated that the time to respond to these inquiries would be minimal, and we would therefore expect your fee quote to include a provision for these types of additional services.

FIRM QUALIFICATIONS AND EXPERIENCE

- ▶ The RFP should state the size of the firm, the size of its governmental audit staff, the location of the office where this engagement is to be performed, and the number and nature of the professional staff to be employed in this engagement.
- ▶ The firm is required to submit a copy of the report on its most recent external quality control review, with a statement of whether that quality control review included a review of specific government engagements. If applicable, please submit a copy of the letter of comments and letter of response, related to the peer review.
- ▶ The firm shall also provide information on the results of any federal or state desk review or field reviews of its audits during the past three years.
- ▶ The firm shall provide information on the circumstance and status of any disciplinary action taken or pending against the firm during the past three years with state regulatory bodies or professional organizations.

- ▶ The firm should provide an affirmative statement that it is independent of the District as defined by the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
 - Current School Board Members: Holly Dellenbaugh (President), Meredith Moriarty (Vice President), Lauren Grasso, Ewan McNay, Katherine Nadeau, Robert Tietjen, and John Walston.
 - Audit Committee: Holly Dellenbaugh (Chair), Lauren Grasso, and Meredith Moriarty
- ▶ You must include a list of School District references, including name, title and phone number of the person who had contact with your auditors. The references should be those with whom you have worked with, in the past twelve months.

STAFF QUALIFICATIONS AND EXPERIENCE

The District expects adequate staffing on the engagement to enable the completion of fieldwork within approximately two weeks, including supervision from a senior auditor/manager thoroughly familiar with school districts and the requirements of a single audit. Your proposal should include the qualifications of the manager and partner to be assigned to the District's engagement.

Engagement partners, managers, other supervisory staff and specialists mentioned in response to the RFP may be changed if those personnel leave the firm, are promoted, or are assigned to another office. These personnel may be changed for other reasons with the express prior written permission of the District. However, in either case, the District retains the right to approve or reject replacements.

TIMING OF THE AUDIT AND RELEASE OF REPORT

The District's fiscal year ends June 30th, and the Commissioner's Regulations require the Independent Auditor's report be filed by October 15th.

The District prefers that the selected firm's assigned staff perform preliminary fieldwork (e.g. test of transactions) prior to the close of the fiscal year. Final fieldwork shall begin on a date determined by the Treasurer and Engagement Partner and will be scheduled in order to meet the regulatory October 15th filing deadline. The District's records are ready for audit by the end of the second week in August. The District requires that the senior staff assigned to do the preliminary audit work be the same staff who complete final fieldwork. The Auditor will be required to attend an Audit Committee meeting when the draft audit report is presented.

The firm will prepare, type and deliver ten (10) bound copy and an electronic copy of all reports to the Treasurer. The annual audit report's letter to management shall be attached to or included within the financial statements. The District will annually post a copy of the reports on its web page.

PROPOSAL DUE DATE AND SELECTION OF AN AUDITING FIRM

Proposals are due on or before Friday, January 30, 2026 by 2:00pm. Please complete the attached Fee Specification Sheet and include it with your response. Four (4) copies of the proposal are requested. Proposals should be submitted to:

Bethlehem Central High School
Business Office
Steven Terry, Treasurer
700 Delaware Avenue
Delmar, NY 12054

The envelope shall be labeled **RFP – Auditing Services**

During the evaluation process, the District reserves the right, where it may serve the District's best interest, to request additional information or clarification from a proposer, or to allow corrections of non-material errors or omissions or waive non-material requirements.

The most important selection criterion will be demonstrated experience with School District audits. Cost will be a consideration, but secondary to the requisites of technical expertise and effective communication skills. The District reserves the right to reject any or all proposals submitted.

After the Audit Committee (the "Committee") has had an opportunity to review the submitted proposals, finalists will be requested to meet with the Committee on a date to be determined in February 2026. The Committee expects to request the Board of Education to appoint the Auditor at their March 4, 2026 meeting.

Given that we believe a long-term auditor relationship is preferable for both auditor and auditee, the district seeks a firm price quote for a 3-year engagement period with the opportunity to extend the relationship an additional two (2) years. The District will annually appoint the chosen auditor, but with the expectation that there is mutual agreement to continue the engagement through the audit for the year ending June 30, 2030. In the event either party wishes to discontinue the audit services during the term, written notice by March 31st is required, unless otherwise mutually agreed.

NON-COLLUSIVE BIDDING CERTIFICATION

By submission of this bid or proposal, the bidder certifies that:

- a) This bid or proposal has been independently arrived at without collusion with any other bidder or with any competitor or potential competitor;
- b) This bid or proposal has not been knowingly disclosed and will not be knowingly disclosed, prior to the opening of bids or proposals for this project, to any other bidder, competitor or potential competitor;
- c) No attempt has been or will be made to induce any other person, partnership or corporation to submit or not to submit a bid or proposal;
- d) The person signing this bid or proposal certifies that he has fully informed himself regarding the accuracy of the statements contained in this certification, and under the penalties of perjury, affirms the truth thereof, such penalties being applicable to the bidder as well as to the person signing on its behalf.
- e) That attached hereto (if a corporate bidder) is a certified copy of resolution authorizing the execution of this certificate by the signatory of this bid or proposal on behalf of the corporate bidder.

Signed_____

Title_____

RESOLUTION – For Corporate Bidders Only

RESOLVED that _____ be authorized to sign and submit the bid or proposal of this corporation for the following 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 _____, 20____ and is still in full force and effect on this _____ day of _____, 20____

(Seal of Corporation)

FEE SPECIFICATION SHEET

Audit of the Bethlehem Central School District

For the Year Ended:	Fixed Fee:
June 30, 2026	
June 30, 2027	
June 30, 2028	
June 30, 2029	
June 30, 2030	

Hourly rates for services Not Covered within the scope of the Audit

Partner \$ _____

Manager \$ _____

Staff \$ _____