

WILSON CENTRAL SCHOOL DISTRICT  
374 LAKE ST  
WILSON, NY 14172  
ATTN: CAROLYN OLIVERI  
BUSINESS ADMINISTRATOR

REQUEST FOR PROPOSAL FOR EXTERNAL AUDITING SERVICES

SUBMISSION DEADLINE: FRIDAY MARCH 4, 2022, 3:00 P.M.

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**REQUEST FOR PROPOSAL  
SPECIFICATIONS FOR SUBMITTING AUDIT PROPOSAL  
WILSON CENTRAL SCHOOL DISTRICT**

A. Format

The proposal should be assembled in the sequence specified below. Firms should respond to each item completely and clearly. Attachments which amplify responses or provide relevant illustrations are welcomed.

B. Number of Copies, Designated Representative and Deadline for Submission

Firms should submit three (3) copies of the proposal to Carolyn Oliveri, Business Administrator, Wilson Central School District, 374 Lake St, Wilson, NY 14172. If you have any questions concerning this process, please contact Mrs. Oliveri at (716) 751-9341, extension 121, or coliveri@wilsoncsd.org.

The proposal must conform to these requirements and be received on or before **3:00 p.m. on Friday, March 4, 2022** in the office of Mrs. Oliveri. Responses received after the deadline will not be considered.

C. Evaluation Criteria

All proposals received up to the deadline date will be reviewed by Wilson Central School District. Each proposal will be evaluated on the following criteria: professional experience, annual audit cost, consulting rates, and the proposed audit services plan. Wilson will award services based on the firm's proposal that best meets the District's needs.

D. Award of Engagement

The engagement will be awarded to the firm whose proposal is the most advantageous to the Wilson Central School District as determined by the evaluation process. Wilson Central School District reserves the right to reject any and all proposals, to waive informalities and minor irregularities in proposals received, and to request additional information from firms. The District reserves the right to accept other than the lowest fee proposal.

The proposal should be structured for a five-year term of engagement beginning with the audit of the 2021-2022 fiscal year. The term of engagement is subject to an annual review by the Wilson Central School District Board of Education. The District reserves the right to cancel the term of engagement if it deems it necessary for its benefit.

It is anticipated the selection of a firm will be completed by March 23, 2022. Following notification of the selected firm, it is expected an engagement letter will be executed between both parties by April 21, 2022.

**REQUEST FOR PORPOSAL  
DISTRICT OVERVIEW  
WILSON CENTRAL SCHOOL DISTRICT**

A. The Reporting Entity

The Wilson Central School District is governed by section 1950 of the New York State Education Law to provide educational services to local school Districts. The Wilson Central School District is a small suburban-rural school District in Niagara County. The 2021 fall school enrollment was 1,051 students from the towns of Wilson, Porter, Cambria, and Newfane. The District contains two school buildings and encompasses sixty-seven square miles. The 2021-2022 budget for the Wilson Central School District is \$28,323,085. The District website can be found at [www.wilsoncsd.org](http://www.wilsoncsd.org).

The Board of Education includes seven member from the District. They are elected by a majority of the School Boards voting on a common meeting date at a public meeting held the third Tuesday of May. The Chief Executive Officer of the District is also the Superintendent of the District.

B. Sources of Funding

The Wilson Central School District is a taxing authority. The 2021-22 tax basis was \$12,689,987. The District also receive state aid in addition to tax collection to fund expenditures. New York State Education Law does permit a District to carry over a fund balance from one year to the next.

The District also receives some funding from state, federal, and local grants. These programs are budgeted at \$821,820 for 2021-2022. These grants consist of Title I, IIA, IV, 611, 619 and UPK grants. Wilson also has been awarded \$981,471 in CRRSA funding and \$1,309,542 in American Rescue Plan funding with an additional ARP State Reserve portion of \$1,026,346 submitted for approval.

C. Staffing and Personnel

The District employs approximately 185 full time and 15 part-time staff. There are four bargaining units which include teachers, clerical, cafeteria workers, and administrators. Total payroll is approximately \$11 million.

D. Property, Program Sites, and Capital Projects

The District owns two school buildings, and has an Industrial Arts building, and a Central Office site. All are in Wilson, NY.

We have recently completed a capital project consisting of building renovations, parking lot reconstruction, a playground, secure entrances in all buildings and a new turf athletic field. Voters have approved our next capital project, and construction is scheduled for the summer of 2023 and 2024 . This will mainly be building renovations , parking lots, and a new storage facility being constructed. Funding for capital projects is provided by capital reserve and financing of bonds by the District.

E. Programs and Services

Even though many of these programs are annually reveiwed and chosen by each District, others are elected on an as-needed basis. As a result, the District continuously amends the budget throughout the school year to reflect current participation in each program.

The District does operate a school lunch program but not a transportation department. Wilson currently is in a contract with Student Transportation of America through the 2022-23 school year.

F. Consortiums

The District participates in a consortium which provides health insurance. The purpose of this consortium is to administer a program of insurance and benefits at a significant cost savings. They are governed by cooperative municipal agreements authorized under Article 5-G of the General Municipal Law. The District Treasurer of the BOCES is also the treasurer for the consortium. The BOCES oversees the annual audit of the consortium, therefore, that audit is not included in the scope of this request for proposal.

G. Extraclassroom Activity Accounts

There is a student activity fund with two bank accounts. The Extra classroom Activity account has a cash balance of approximately \$75,000 and includes twenty-eight student clubs.

H. Pension Plans and Fringe Benefit Programs

The District participates in the New York State and Local Employees' Retirement System and the New York State Teachers' Retirement System. Contribution obligations of employers and employees as well as benefit levels are governed by the New York State Retirement and Social Security Law. Each system annually bills the District for its employer contribution and they are paid in full. In addition, the District administers IRS Section 403(b), 457 and 125 plans for its employees.

I. Reserves

Unemployment insurance is self-funded by the District and maintained as a reserve account. Additional reserves include liability insurance, debt service, capital projects, employee benefit accrued liability, workers' compensation and employee retirement contributions.

**REQUEST FOR PROPOSAL  
DESCRIPTION OF DISTRICT ACCOUNTING SYSTEMS AND STRUCTURE  
WILSON CENTRAL SCHOOL DISTRICT**

The Wilson Central School District uses the New York State Uniform System of Accounts, and a modified accrual accounting system specified for use by school Districts and BOCES by the New York State Comptroller. This system is used to develop and maintain financial records of the school District in a manner consistent with the reporting requirements of New York State for revenue and expenditure accounts. The District utilizes the following funds and account groups:

1. General Fund
2. Special Aid Fund
3. Capital Project Fund
4. Trust and Agency Fund
5. Debt Service Fund
6. School Lunch Fund
7. Expendable Trust Fund
8. Student Activity Fund
9. General Fixed Assets Account Group
10. General Long-Term Debt Account Group

Accounting Software

The District uses the Infinite Visions financial software system licensed by Tyler Technology. The system is fully integrated and includes general ledger, purchasing, accounts payable, billing, cash receipts, accounts receivable and payroll. Most state reporting is generated from the Infinite Visions system. All accounting and payroll functions are performed, processed and reported by the District staff.

The District is hosted by Tyler Technologies and the District can call Tyler Technologies at any time for managed support.

Board of Education Audit Committee

The District Board of Education audit committee includes three (3) Board of Education members.

Internal Claims Auditor

The Board of Education appoints an internal claims auditor annually.

**REQUEST FOR PROPOSAL  
SCOPE OF AUDITS TO BE PERFORMED ANNUALLY  
WILSON CENTRAL SCHOOL DISTRICT**

Required Audits

Three (3) audits will be required as follows:

- I. Wilson Central School District General Fund and its Subsidiary Funds  
( External Auditors prepare Financial Statements)
- II. The required Federal “Single” Audit
- III. An audit of the Extra-Classroom Funds

Audit procedures followed by the successful firm shall be in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, generally accepted government auditing standards set forth in the U.S. General Accounting Office’s Government Auditing Standards, the provisions of the Amended Single Audit Act (1996), the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, and GASB 34, GASB 75, GASB 54, and GASB 84 requirements as they pertain to New York State public school Districts. The successful firm must provide a comprehensive management letter for each audit that will contain the auditor’s comments and recommendations relative to the District’s system of internal controls, as well as audited funds.

It is the expectation of the District to receive timely, complete and written advice regarding changes in school District accounting procedures required by governing agencies as part of the normal auditing fees.

The goal of the Wilson Central School District is to receive an unqualified opinion regarding the District’s financial transactions and records in compliance with appropriate principles. Anything other than an unqualified opinion must be justified to the Business Administrator and audit committee in advance and in writing.

Reports

The District will require nine (9) copies (one unbound) of each audit report. Additionally, the Basic Financial Statements and Single Audit will require an electronic copy in PDF format for submission to the State Department of Education and the State Comptroller’s Office.

**REQUEST FOR PROPOSAL  
SPECIFIC SECTIONS TO BE INCLUDED IN THE PROPOSAL  
WILSON CENTRAL SCHOOL DISTRICT**

A. Firm Profile and Staffing Commitments

Respondents are to provide a profile of their firm and the qualifications and experience levels of the staff that will provide the audits for the Wilson Central School District. Each firm is to provide a list of not less than three (3) schools in the Western New York area that have used their services for two (2) or more years since fiscal year 2013. Districts who have used the firm for one year may be considered for reference purposes at the sole discretion of the Business Administrator. Each school District listed shall have the name and phone number of a current administrative contact person familiar with the work of the firm.

B. Fees and Training

The proposal shall include a flat annual rate for conducting the audits listed in the Scope of Audits to be Performed Annually for the 2021-22 fiscal year and a fee framework for four (4) subsequent years. The fee for each of the three (3) audits must be stated separately. Also please provide a fee schedule for additional accounting/auditing work that the Board of Education may require from time to time.

Throughout the course of the year the District corresponds with our auditor regarding the accounting and auditing implication of new programs, services or issues as they relate to our final audit. Please indicate under what circumstances the District will be charged for these types of questions and services.

C. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Scope of Audits to be Performed Annually. Discuss the firm's approach to delivering value-added services in this area as well as auditing for compliance. Include an indication of the proposed time schedule for both interim and year end work. Highlight how you will insure that the District meets the New York State audit submission deadline date of October 15th for the Basic Financial Statements. Indicate if scope, approach and timing would be different in future years.

D. Reports to be Issued

Provide a list of the reports for each of the three (3) audits that will be issued upon completion of the audit of the fiscal year's financial statements.

E. Reporting to the Board of Education

Describe the firm's approach to informing management and the audit committee of significant findings and recommendations resulting from the audit. Also address the requirements of the School Financial Oversight and Accountability Legislation as it relates to the audit committee's responsibilities for the draft audit, management letter, risk assessment, and acceptance of the final audit and corrective action plan.



F. Consulting Fees

Describe the firm's capability to provide management consulting services to the Wilson Central School District. Clearly explain the firm's policy for distinguishing between "billable consulting services" and nonchargeable client services.

G. Information Technology

Describe the firm's capabilities and staffing for auditing systems in a client server environment, a stand-alone server environment and within personal computers. Describe both the audit approach and any technical audit tools used to determine the adequacy of internal controls, accuracy of data, system security and integrity. Describe any differentiating products or services that your firm employs in this area. Indicate the frequency that such work is performed as part of the annual financial statement audit.

H. Formal Agreement

Include in the proposal the firm's formal engagement agreement, modified as necessary to be consistent with the commitments set forth in this proposal. The formal agreement must specifically reference the firm's proposal, and indicate that where a conflict exists between the formal engagement agreement and the proposal, the proposal will take precedence.

I. Transition

Comment on the impact on the District of the transition to a new firm, indicating the approach to be taken. Indicate your requirements as to access to working papers and cooperation with predecessor auditors.

J. Audit Firm Requirements

The firm should provide an affirmative statement that it is independent of the District as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing. Also describe the firm's professional relationships with Board of Education members and Administrators for the past five years. Include 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 engagement. Provide a statement that the firm and all assigned key professional staff are properly licensed to practice in the State of New York.

K. Other

Use this section to convey any other issues or services that the firm believes should be considered by the District, including professional development communications, handbooks, or workshops provided to your clients. Also indicate any further services the firm will provide the District within its proposed fee.

L. Signature

The proposal must be signed by an official who is authorized to commit the firm and its resources.