DOVER UNION FREE SCHOOL DISTRICT

REQUEST FOR PROPOSALS

FOR

EXTERNAL AUDIT SERVICES

For Fiscal Year July 1, 2020 – June 30, 2021

DOVER UNION FREE SCHOOL DISTRICT
Business Office
2368 Route 22
Dover Plains, New York 12522
January 19, 2021
DOVER UNION FREE SCHOOL DISTRICT
REQUEST FOR PROPOSALS

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DOVER UNION FREE SCHOOL DISTRICT

REQUEST FOR PROPOSALS

I. INTRODUCTION

A. General Information

The Dover Union Free School District (District) is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2021. 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 Uniform Guidance as well as the following additional requirements:

There is no expressed or implied obligation for the Dover Union Free School District to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

An appointment and on-site inspection may be scheduled by any firm interested in submitting a proposal at the Business Office, Dover Plains, New York to answer questions about the engagement. Any inquiries concerning the request for proposals should be addressed to Christopher Prill, Assistant Superintendent for Business Affairs.

To be considered, THREE copies of a proposal must be received by the Assistant Superintendent for Business Affairs at 2368 Route 22, Dover Plains, New York 12522 by 9:00 a.m. on February 19, 2021. The District reserves the right to reject any or all proposals submitted.

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 proposers, 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 Dover Union Free School District and the firm selected.

It is anticipated the selection of a firm will be completed by February 23, 2021. Following notification of the selected firm it is expected a contract will be executed between both parties by March 1, 2021.
B. **Term of Engagement**

A one-year contract is contemplated.

C. **Subcontracting**

No subcontracting will be allowed without the express prior written consent of the Dover Union Free School District.

II. **NATURE OF SERVICES REQUIRED**

A. **General**

The Dover Union Free School District is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal year ending June 30, 2021. The audits are to be performed in accordance with the provisions contained in this request for proposals.

B. **Scope of Work to be Performed**

The Dover Union Free School District desires the auditor to express an opinion on the fair presentation of its financial statements in conformity with generally accepted accounting principals. In addition, the auditor is to express an opinion on the fair presentation of the District’s Extraclassroom activity funds in conformity with another comprehensive basis of accounting (cash basis).

The auditor is not required to audit the schedule of federal awards. However, the auditor is to provide an ‘in-relation-to’ report on that schedule based on the auditing procedures applied during the audit of the financial statements.

C. **Auditing Standards to be Followed**

To meet the requirements of this request for proposals, the audit shall be performed in accordance with:

D. Reports to be Issued

Following completion of the audit of the fiscal year’s financial statements, the auditor shall issue the Independent Auditor’s Report and the Management Discussion and Analysis that include:

1. Basic Financial Statements
   - Statement of Net Position
   - Statement of Activities
   - Balance Sheet - Governmental Funds
   - Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
   - Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds
   - Reconciliation of Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities
   - Statement of Fiduciary Net Position - Fiduciary Funds
   - Statement of Changes in Fiduciary Net Position – Fiduciary Funds
   - Notes to Financial Statements

2. Required Supplementary Information
   - Schedule of Changes in the District’s Total OPEB Liability and Related Ratios
   - Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund
   - Schedule of the District’s Proportionate Share of the Net Pension Liability
   - Schedule of District Contributions

3. Supplementary Information
   - Schedule of Change from Adopted Budget to Final Budget and the Real Property Tax Limit – General Fund
   - Schedule of Capital Projects Fund - Project Expenditures and Financing Resources
   - Net Investment in Capital Assets

4. Federal Award Program Information Supplementary Information
   - Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards
   - Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform
   - Schedule of Expenditures of Federal Awards
   - Notes to the Schedule of Expenditures of Federal Awards
   - Schedule of Findings and Questioned Costs

-3-
5. Extra classroom Activity Fund
   - Independent Auditor’s Report
   - Statement of Assets, Liabilities and Fund Balance - Cash Basis
   - Summary of Receipts and Disbursements - Cash Basis (Junior and Senior High Schools)
   - Summary of Receipts and Disbursements - Cash Basis (Elementary Schools)
   - Notes to Financial Statements


   - Schedule of Findings and Questioned Costs
   - Corrective Action Plan for Single Audit findings for federal awards (if applicable)


9. Independent Auditor’s Report on Compliance with the General Requirements Applicable to Federal Award Programs.

10. Independent Auditor’s Report on Compliance with Specific Requirements Applicable to Major Federal Award Programs.

11. Independent Auditor’s Report on Compliance with Specific Requirements Applicable to Non-major Federal Award Program Transactions (if required).

In the required report(s) on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization’s ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions discovered by the auditors shall be verbally reported to management.

**Irregularities and Illegal Acts.** Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of which they become aware to the Audit Committee of the Board of Education.

**Reporting to the Board of Education.** Auditors shall assure themselves that the District’s governing board is informed of each of the following:

1. The auditor’s responsibility under generally accepted auditing standards.
2. Significant accounting policies.
4. Significant audit adjustments.
5. Other information in documents containing audited financial statements.
6. Disagreements with management.
7. Management consultation with other accountants.
8. Major issues discussed with management prior to retention.
9. Difficulties encountered in performing the audit.

E. Special Considerations

1. The Dover Union Free School District has determined that the Department of Education will function as the cognizant agency in accordance with the provisions of the Single Audit Act.

2. A list of findings and other weaknesses from the District’s most recent financial statement audit are available upon request.


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

1. Dover Union Free School District
2. U.S. Department of Education
4. Parties designated by the federal or state government or by the Dover Union Free School District as part of an audit quality review process.
5. Auditors of entities of which the District is a subrecipient of grant funds.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. DESCRIPTION OF THE DISTRICT

A. Name and Telephone Number of Contact Person

The auditor’s principal contact with the Dover Union Free School District will be Christopher Prill, Assistant Superintendent for Business Affairs. The phone number is (845) 877-5700.

B. Background Information

The Dover Union Free School District is 66 square miles and provides quality educational services to approximately 1,400 students in grades Kindergarten through Grade 12, in three buildings. The District operates and maintains its own food service and maintenance programs. The District’s fiscal year begins on July 1 and ends on June 30.
The District has five bargaining units which cover instructional personnel (approx. 120), administrators (approx. 6), para-professionals (approx. 40), non-instructional staff (approx. 50) and nurses (4). The contract for Superintendent of Schools is negotiated separately. Total annual payroll is approximately $16,000,000.

The District has a total budget of approximately $35,000,000 and has a nine-member Board of Education.

The accounting and financial reporting functions of the District are centralized. The District’s accounting and financial reporting functions are computerized and fully integrated.

More detailed information on the District and its finances can be found in the District’s latest financial statements and budget documents.

C. **Fund Structure**

The District uses the following fund types in its financial reporting:

- General Fund (legally adopted annual budget)
- Special Aid Fund
- School Food Services Fund
- Debt Service Fund
- Capital Fund (District has a funded capital reserve)
- Fiduciary Fund
- Agency Fund

D. **Budgetary Basis of Accounting**

The Dover Union Free School District prepares its budget on a basis consistent with a modified accrual basis of accounting. Appropriations lapse at fiscal year end and encumbrances are shown as a reservation of fund balance and are honored through the subsequent year’s expenditures.

E. **Federal Awards**

The District receives and administers federal awards as follows:

<table>
<thead>
<tr>
<th>Agency/Program Title</th>
<th>CFDA Number</th>
<th>$300,000 or More</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. Department of Agriculture</td>
<td></td>
<td></td>
</tr>
<tr>
<td>National School Breakfast</td>
<td>10.553</td>
<td></td>
</tr>
<tr>
<td>National School Lunch</td>
<td>10.555</td>
<td></td>
</tr>
<tr>
<td>After School Snack</td>
<td>10.555</td>
<td></td>
</tr>
<tr>
<td>Surplus Food Distribution</td>
<td>10.555</td>
<td></td>
</tr>
<tr>
<td>Summer Food Service</td>
<td>10.559</td>
<td></td>
</tr>
</tbody>
</table>

(continued on next page)
F. Pension and Other Plans

The Dover Union Free School District participates in the NYS and Local Employees' Retirement System and NYS Teachers' Retirement System, both of which are cost sharing multiple-employer, public employee retirement systems. In addition, the District administers IRS Section 403(b), 457 and Roth and 125 plans for its employees.

G. Component Units and Joint Venture

The Dover Union Free School District is defined, for financial reporting purposes, in conformity with the Government Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, Section 2100 (with the source being GASB Statement). Using these criteria, there are no component units included in the District's financial statements. The District does participate with twelve other districts in the Dutchess County Board of Cooperative Educational Services (BOCES), which is deemed a joint venture for financial reporting purposes.

H. Magnitude of Finance Operations

All financial accounting and reporting is handled through the business office.

Number of vendors the District regularly does business with: 300
Number of purchase orders generated in a year: 1,300
Number of non-payroll checks issued in a year: 2,300
Number of paychecks distributed in a pay period: 250

I. Computer Software

The business office utilizes a local area network (LAN) that runs on an operating system with backup. All workstations run and operate on a PC platform.

J. Availability of Prior Audit Reports and Working Papers

Interested responders who wish to review prior years’ audit reports and management letters should contact Christopher Prill at the Business Office, 2368 Route 22, Dover Plains, New York 12522. The District will use its best efforts to make prior audit reports and supporting working papers available to responder to aid their response to this request for proposals.
IV. TIME REQUIREMENTS

A. Proposal Calendar

The following is a list of key dates, up to and including the date proposals are due to be submitted:

- Request for proposals issued: Jan. 19, 2021
- Due date for notification of interest: Jan. 29, 2021
- Pre-proposal conference: Feb. 05, 2021
- Due date for proposals: Feb. 19, 2021, 9:00 am

B. Notification and Contract Dates

- Selected firm notified: Feb. 23, 2021
- Contract date: Mar. 01, 2021

C. Date Final Report is Due

The External Auditor’s report on the financial statements of the District, Single Audit and Related Reports, and Extraclassroom Activity Fund Reports are due September 30, 2021. The amount of $500.00 shall be deducted from the External Auditor’s fee for each business day that the report is late.

The final report and twenty (20) signed copies should be delivered to the Assistant Superintendent for Business Affairs at the Business Office.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Business Office and Clerical Assistance

The business office staff and responsible supervisory/management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the auditor.

B. Electronic Data Processing (EDP) Assistance

Business office staff will be available to assist the auditor in performing the engagement and will provide financial analyses for analytical purposes and prepare detailed supporting schedules for individually significant account balances. In addition, business office staff may assist in the preparation of spreadsheets and schedules at the auditor’s request.
C. Work Area, Telephones, Photocopying and Fax Machines

The Dover Union Free School District will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided with access to a telephone line, photocopying facilities and a Fax machine subject to minimal use and availability.

D. Report Preparation

Report preparation, editing and printing shall be the responsibility of the auditor.

VI. PROPOSAL REQUIREMENTS

A. General Requirements

1. Submission of Notification of Interest

Firms interested in submitting a proposal must submit, verbally or written, by January 16, 2021, their “Notification of Interest” in the format attached to the letter transmitting this Request for Proposals. Failure to do so will disqualify firms from submitting a proposal.

2. On-site Inspections

An on-site inspection of the District may be arranged for firms interested in submitting proposals. Business Office staff will be available to discuss their areas of responsibility and other District staff, upon request through the Assistant Superintendent for Business Affairs, may be available with a prior scheduled appointment.

3. Inquiries

Inquiries concerning the Request for Proposals and the subject of the Requests for Proposals must be made to:

Christopher Prill, Assistant Superintendent for Business Affairs
Dover Union Free School District
2368 Route 22
Dover Plains, New York 12522
(845) 877-5700

4. Submission of Proposals

The following material is required to be received by February 19, 2021, for a proposing firm to be considered.
a. A master copy (so marked) of a Technical Proposal and TWO copies to include the following:

i. **Title Page**
   Title Page showing the request for proposals subject; the firm’s name; the name, address and telephone number of the contact person; and the date of the proposal.

ii. **Table of Contents**

iii. **Transmittal Letter**
    A signed letter of transmittal briefly stating the responder's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer.

iv. **Detailed Proposal**
    The detailed proposal should follow the order set forth in Section VI B of this Request for Proposals.

b. The proposer shall submit an original and TWO copies of a dollar cost bid in a separate sealed envelope marked as follows:

```
SEALED DOLLAR COST BID PROPOSAL
FOR
DOVER UNION FREE SCHOOL DISTRICT
FOR
EXTERNAL AUDIT SERVICES
```

c. Proposers should send the completed proposal consisting of the two separate envelopes to the following address:

```
Purchasing Agent
Dover Union Free School District
2368 Route 22
Dover Plains, New York 12522
```

**B. Technical Proposal**

1. **General Requirements**

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the Dover Union Free School District in conformity with the requirements of this Request for Proposals. As such, the substance of proposals will carry more weight than their form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the Request for Proposals requirement.
THERE SHOULD BE NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN THE TECHNICAL PROPOSAL DOCUMENT.

The Technical Proposal should address all the points outlined in the Request for Proposals (excluding any cost information which should only be included in the sealed dollar cost bid). The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the Request for Proposals. While additional data may be presented, the following subjects, item Nos. 2 through 9, must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firm should provide an affirmative statement that it is independent of the Dover Union Free School District as defined by generally accepted auditing standards/the U.S. General Accounting Office's Government Auditing Standards (1994).

3. Prior Single Audit Experience

The firm should include prior or current engagements pursuant to the Amended Single Audit Act and Office of Management and Budget Circular A-133.

4. Firm Qualifications and Experience

The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed, the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be employed on a part-time basis.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

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 (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with the state regulatory bodies or professional organizations.
5. Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in New York State. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also 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.

Consultants and firm specialists mentioned in response to this Request for Proposals can only be changed with the express prior written permission of the District, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer, provided that replacements have substantially the same or better qualifications or experience.

6. Similar Engagements with Other School Districts

For the firm’s office that will be assigned responsibility for the audit, list the most significant engagements (maximum-5) performed in the last five years that are similar to the engagement described in the Request for Proposals.

Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

7. 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 Section II of this Request for Proposals. In developing the work plan, reference should be made to such sources of information as the District’s budget and related materials, organizational chart, programs, and financial and other management information systems.
Proposers will be required to provide the following information on their audit approach:

a. Proposed segmentation of the engagement.

b. Level of staff and number of hours to be assigned to each proposed segment of the engagement.

**NO DOLLARS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL**

c. Sample size.

d. Type and extent.

e. Approach to be taken to gain and document an understanding of the District’s internal control structure.

f. Approach to be taken in determining laws and regulations that will be subject to audit test work.

g. Approach to be taken in drawing audit samples for purposes of tests of compliance.

8. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm’s approach to resolving these problems and any special assistance that will be requested from the District.

9. Report Format

The proposal should include sample formats for required reports.

C. Sealed Dollar Cost Bid

1. Total All-Inclusive Maximum Price

The sealed dollar cost bid should contain all pricing information relative to performing the audit engagement as described in this Request for Proposals. The total-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The District will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.
The first page of the sealed dollar cost bid should include the following information:

a. Name of firm

b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the District.

c. A total All-Inclusive Maximum Price for the June 30, 2021 engagement.

2. Rates by Partner, Specialist, Supervisory and Staff Level Multiplied by Hours Anticipated for Each

3. Rates for Additional Professional Services

4. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm’s dollar cost bid proposal. Ten percent (10%) will be withheld from each billing pending delivery of the firm’s final reports.

VII. FINAL SELECTION

A. The Board of Education will approve a firm based upon the recommendation of the Superintendent and the Assistant Superintendent for Business Affairs.

B. It is anticipated that a firm will be selected by February 23, 2021. Following notification of the firm selected, it is expected a contract will be executed between both parties by March 1, 2021.

C. Right to Reject Proposals

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 District and the firm selected.

The District reserves the right without prejudice to reject any or all proposals.
APPENDIX A

LIST OF KEY PERSONNEL, LOCATIONS AND TELEPHONE NUMBERS

Mrs. Gail Rohr, Board of Education President
2368 Route 22
Dover Plains, New York 12522
(845) 877-5700 ext. 1282

Mr. Michael Tierney, Superintendent
2368 Route 22
Dover Plains, New York 12522
(845) 877-5700 ext. 1283

Mr. Christopher Prill, Assistant Superintendent for Business Affairs
2368 Route 22
Dover Plains, New York 12522
(845) 877-5700 ext. 1281

Ms. Nicole Wilkinson, District Clerk
2368 Route 22
Dover Plains, New York 12522
(845) 877-5700 ext. 1282

Mrs. Zenaida Francisco, District Treasurer
2368 Route 22
Dover Plains, New York 12522
(845) 877-5700 ext. 1278

Mrs. Nicole Improta, Personnel Assistant
2368 Route 22
Dover Plains, New York 12522
(845) 877-5700 ext. 1276
APPENDIX B

PROPOSER GUARANTEES

1. Proposer certifies it can and will provide and make available, as a minimum, all services set forth in Nature of Services Required.

2. Proposer has read Appendix, Contractual Requirements, and agrees that the rights and prerogatives, as detailed, are retained by the Dover Union Free School District.

3. Proposer agrees to be bound by the contractual requirements delineated in Appendix.

Signature of Official: ________________________________

Name (typed): ______________________________________

Title: ______________________________________________

Firm: ______________________________________________

Date: _______________________________________________
APPENDIX C

PROPOSER WARRANTIES

1. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.

2. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the Dover Union Free School District.

3. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: __________________________________________

Name (typed): ________________________________________________

Title: _________________________________________________________

Firm: _________________________________________________________

Date: _________________________________________________________
### APPENDIX D

**SCHEDULE OF AUDIT QUOTATIONS**

<table>
<thead>
<tr>
<th>Service</th>
<th>Proposal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit of general purpose financial statements and all other services not separately listed below.</td>
<td></td>
</tr>
<tr>
<td>Single Audit</td>
<td></td>
</tr>
<tr>
<td>Audit of Extraclassroom Activity Fund</td>
<td></td>
</tr>
<tr>
<td>Fixed Asset Depreciation Schedule, SS-2 &amp; SS-4</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL ALL-INCLUSIVE MAXIMUM PRICE</strong></td>
<td></td>
</tr>
</tbody>
</table>

*Subsequent year fees will not exceed the Tax Cap Growth Factor for the following year.*
APPENDIX E

SCHEDULE OF FEES FOR ADDITIONAL SERVICES AND AUDITS
IF REQUESTED BY THE DOVER UNION FREE SCHOOL DISTRICT

<table>
<thead>
<tr>
<th>Classification</th>
<th>Hourly Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Partners</td>
<td></td>
</tr>
<tr>
<td>Managers</td>
<td></td>
</tr>
<tr>
<td>Supervisory Staff</td>
<td></td>
</tr>
<tr>
<td>Staff</td>
<td></td>
</tr>
<tr>
<td>Other (Specify)</td>
<td></td>
</tr>
</tbody>
</table>