

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK

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SUBJECT: RESOLUTION TO ACCEPT PROPOSAL FOR AUDITING SERVICES FOR THE  
OGDENSBURG CITY SCHOOL DISTRICT

DATE: June 21, 2021

REASON FOR BOARD CONSIDERATION:

The Board of Education must approve the recommendation of the External Audit Committee to accept the proposal for Auditing Services for the Ogdensburg City School District, as required by the New York State Education Department.

FACTS AND ANALYSIS:

The firm of Pinto Mucenski Hooper VanHouse & Co. CPAs, P.C. presented a quotation for auditing services for the Ogdensburg City School District for the year ending June 30, 2021 and the four subsequent years. The audit and financial statements will be prepared in accordance with New York State Education Department guidelines and Generally Accepted Auditing Standards and Regulations of the New York State Comptroller and Federal Government in regards to Federal Funds.

RECOMMENDED ACTION:

Moved by \_\_\_\_\_ and supported by \_\_\_\_\_ that, having the approval of the Superintendent of Schools, the Board of Education of the Ogdensburg City School District does hereby accept the proposal for auditing services by the firm of Pinto Mucenski Hooper VanHouse & Co. CPAs, P.C. for the year ending June 30, 2021, on this 21<sup>st</sup> day of June, 2021. The fee for 2021 and the four subsequent years are as follows:

<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
\$19,000	\$19,600	\$20,200	\$21,000	\$21,800

APPROVED FOR PRESENTATION TO THE BOARD:

  
\_\_\_\_\_  
Superintendent

KK/alf  
Attachment

**OGDENSBURG CITY SCHOOL DISTRICT  
PROPOSAL FOR PROFESSIONAL AUDITING SERVICES  
FOR THE YEARS ENDING JUNE 30, 2021 – 2025**

**PINTO MUCENSKI HOOPER VAN HOUSE & CO.,  
CERTIFIED PUBLIC ACCOUNTANTS**

**CONTACT PERSON:  
Mark T. Mashaw, CPA  
301 Ford Street  
PO Box 327  
Ogdensburg, NY 13669  
315-393-7502  
mmashaw@pmhvcpa.com**

**June 10, 2021**



Pinto·Mucenski·Hooper  
Van House & Co.  
Certified Public Accountants, P.C.

301 Ford Street  
P.O. Box 327  
Ogdensburg, NY 13669  
(315) 393-7502  
Fax: (315) 393-9231  
[www.pmhvcpa.com](http://www.pmhvcpa.com)

June 10, 2021

Board of Education  
Ogdensburg City School District  
1100 State Street  
Ogdensburg, NY 13669

Dear Board Members:

We are pleased to respond to your request for proposal (RFP) for auditing services for the years ending June 30, 2021 through June 30, 2025. Each of the five fiscal years during that period will be audited annually in accordance with the requirements set forth in the District's RFP, as applicable. Our audits will be conducted in accordance with the auditing standards generally accepted in the United States of America, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the Uniform Guidance; and will follow the guidance issued by the New York State Comptroller and the New York State Education Department.

We understand the work to be done, having successfully completed school district audits over many years for a number of schools, and we are committed to completing the work within the time period indicated in the RFP. We possess all required professional education and work diligently to complete all pertinent continuing education regarding emerging issues and changes in laws and regulations concerning school districts and governmental audits. This is a firm and irrevocable offer for the period covered. Mark T. Mashaw, CPA is empowered to submit the proposal for the firm and to sign the contract with the District.

  
Mark T. Mashaw, CPA

OGDENSBURG CITY SCHOOL DISTRICT  
AUDITING SERVICES PROPOSAL  
FOR THE YEARS ENDING JUNE 30, 2021 - 2025

**A. FIRM QUALIFICATIONS AND EXPERIENCE**

Our firm is independent of the District under the independence requirements issued by the AICPA *Code of Professional Conduct* and the U.S. Government Accountability Office *Government Auditing Standards*.

We are a certified public accounting firm, organized as a professional corporation under the laws of New York State. We have participated in governmental audits since the firm's inception in 1968. We annually complete pertinent continuing education in the field of governmental accounting and auditing. We maintain a full electronic library of authoritative literature and practice guides and our employees are well versed in the use of these aids. We are a firm of approximately 30 employees, including 6 certified public accountants, operating from offices in Ogdensburg, Potsdam and Massena. The firm has a staff of 10 accountants with experience in governmental audits. The District's audit would be performed primarily from our Ogdensburg office.

The following is a listing of three school district references for whom services were rendered within the past five years. Additional references can also be provided.

Lisbon Central School District  
6866 County Route 10  
Lisbon, NY 13658  
Patrick Farrand, Superintendent  
(315) 393-4951

Edwards-Knox Central School District  
2512 Co. Rt. 24  
Hermon, NY 13652  
Glenda Morales-Hanley, Assistant Business Manager  
(315) 562-8130 ext. 25527

Long Lake Central School District  
PO Box 217  
20 School Lane  
Long Lake, NY 12847  
Victoria Snide, Business Manager  
(518) 624-2221

## **B. FIRM STAFF**

The primary staff to be assigned to your audit are as follows:

Edward S. Mucenski, CPA (quality control partner) – BS, Clarkson University; 40+ years public accounting and governmental auditing experience. Mr. Mucenski has met all governmental auditing standards requirements for specialized Continuing Professional Education.

Mark T. Mashaw, CPA (engagement partner) – BS, SUNY Plattsburgh; 5 years New York State Public Authority experience and 26 years public accounting and governmental auditing experience. Mr. Mashaw has met all governmental auditing standards requirements for specialized Continuing Professional Education.

Jacqueline Davison (senior auditor) – AAS and BS, SUNY Canton; 9 years public accounting and governmental auditing experience. Ms. Davison has met all governmental auditing standards requirements for specialized Continuing Professional Education.

Sarah Whitcombe, CPA (senior auditor) – MBA, SUNY Oswego; 9 years public accounting and governmental auditing experience. Ms. Whitcombe has met all governmental auditing standards requirements for specialized Continuing Professional Education.

The firm understands that the Board of Education reserves the right to reject staff who they feel do not have appropriate experience or qualifications to conduct the audit.

## **C. AUDIT APPROACH**

The work plan to be used in conducting your audit will be based on the risk assessment performed as a first step in this audit. The risk assessment will include consideration of the District's internal control structure, the District's budget, management reports, Board of Education recorded actions, supporting schedules to general ledger entries, organizational charts, programs, the NYS system of accounts and related manuals and your management information system and related software.

Further highlights to our audit approach are as follows:

- The audit will be segmented into the following major areas; understanding of the client and internal controls, risk assessment, planning, preliminary client contact, testing and substantive audit procedures, concluding client contact, financial and compliance report production, and final client communications.
- Various levels of staffing will be used throughout each segment of the audit. The staffing and hours are determined by risk assessment conclusions.
- Sample size is determined by the risk assessment. Statistical sampling will be employed during audit testing and substantive procedures as necessary.
- The District's management information systems software and policies for use are an integral part of risk assessment and audit planning. Audit procedures will be developed around the understanding of internal controls, including management information systems.
- Analytical procedures will be used in various areas of the audit. Analytical procedures are an effective tool in assessing risk, evaluating specific account balances, and evaluating expected financial performance.

- In determining laws and regulations that will be subject to test work, we will employ NYS Department of Education guidelines, rulings of the NYS Comptroller, specific grant award requirements, *Government Auditing Standards*, and the Uniform Guidance.
- The approach taken in drawing audit samples will be based on risk assessment, generally accepted auditing standards, and *Government Auditing Standards*.

#### **D. FEES**

The total all-inclusive fee proposal is submitted with the fee proposal schedule issued within the RFP.

Our firm's professional audit staff would also be available for questions, in a reasonable amount, throughout the period of the engagement at no cost.

We appreciate the opportunity to propose services to the Ogdensburg City School District and believe this letter accurately summarizes the significant terms of our proposal. If you have any questions, please let us know.



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Mark T. Mashaw, CPA

# OGDENSBURG CITY SCHOOL DISTRICT AUDIT SERVICES REQUEST FOR PROPOSAL

Project Name: SCHOOL DISTRICT AUDIT SERVICES FOR OGDENSBURG CITY SCHOOL DISTRICT

RFP Due by: June 14, 2021

## REQUEST FOR PORPOSAL (RFP) ADVERTISEMENT FOR SCHOOL DISTRICT AUDIT SERVICES

NOTICE IS HEREBY GIVEN that proposals and qualifications are being solicited by the Ogdensburg City School District to obtain "AUDIT SERVICES" as described herein. Individuals responding to this Request for Proposal (RFP) should have a knowledgeable background in municipal and governmental accounting and have extensive experience in providing auditing services for school districts in New York State.

The RFP package for this service is available in the Superintendent's Office of the Ogdensburg City School District, 1100 State Street, Ogdensburg, during regular business hours (8:00am-4:00pm). The response to the RFP shall be submitted by June 14, 2021 by 11:00 am in the Superintendent's Office.

The Board of Education has the right to reject any and all proposals.

A handwritten signature in blue ink, appearing to read "Kevin Kendall", is written over a horizontal line.

Kevin Kendall, Superintendent of Schools

**Proposal to Provide Audit Services to  
Ogdensburg City School District  
For the Years Ending  
June 30, 2021, 2022, 2023, 2024, 2025**

**NOTICE TO BIDDERS**

The Board of Education of the Ogdensburg City School District of Ogdensburg, New York hereby invites the submission of sealed bids for:

**INDEPENDENT AUDIT  
SERVICES**

of the Ogdensburg City School District, 1100 State Street, Ogdensburg, NY 13669.

Bids will be received until 11:00 a.m. on Monday, June 14, 2021, at the Office of the Superintendent, 1100 State Street, Ogdensburg, New York, at which time and place all bids will be publicly opened and read.

Forms for Proposal, Certification, Conditions, Specifications, and Bids may be obtained at the same address as above. The Board of Education reserves the right to reject all bids. Any bid will be binding for 45 days after the date of the bid opening.

**INVITATION**

Scaled bids, subject to the conditions as shown herein, are requested on the following material and or list of materials, suppliers or services, for the department or departments, as mentioned, with delivery to destination or destinations shown. Bids shall include all charges for delivery, packing, etc.

For questions or prior financial statements please contact Patricia Smithers, Business Manager at [psmithers@sllboces.org](mailto:psmithers@sllboces.org) or at the above address.

**GENERAL  
CONDITIONS**

All invitations to bid issued by the Ogdensburg City School District will bind bidders and successful bidders to the conditions and requirements set forth in these general conditions, and such conditions shall form an integral part of each purchase contract awarded by the School District.

**I. General Bid Certification**

The bidder certifies that he will furnish, at the prices herein quoted, the materials, equipment and/or services as proposed on this bid.

**II. Non-Collusive Bidding Certification**

By submission of this bid proposal, the bidder certifies that he is complying with Section 103-d of the General Municipal Law as follows:

1. Statement of non-collusion in bids and proposals to political subdivision of the state. Every bid or proposal hereafter made to a political subdivision of the state or any public department, agency or official thereof where competitive bidding 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 bidder and affirmed by such bidder as true under the penalties of perjury: Non-collusive bidding certification.



- a) By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of knowledge and belief:
- 1) The prices in this bid 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 bidder or with any competitor.
  - 2) Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the bidder and will not knowingly be disclosed by the bidder prior to opening, directly or indirectly, to any other bidder or to any competitor; and
  - 3) No attempt has been made or will be made by the bidder to induce any other person, partnership or corporation to submit or not to submit a bid for the purpose of restricting competition.
- b) A bid shall not be considered for award nor shall any award be made where a) 1) 2) and 3) above have not been complied with; provided however, that if in any case the bidder cannot make the foregoing certification, the bidder shall so state and shall furnish with the bid a signed statement which sets forth in detail the reasons therefore. Where a) 1) 2) and 3) above have not been complied with, the bid shall not be considered for award nor shall any award be made unless the head of the purchasing unit of the political subdivision, public department, agency or official thereof to which the bid is made, or his designee, determines that such disclosure was not made for the purpose of restricting competition.

The fact that a bidder a) has published price lists, rates or tariffs covering items being procured, b) has informed prospective customers of proposed or pending publication of new or revised price lists for such items, or c) has sold the same items to other customers at the same prices being bid, does not constitute, without more, a disclosure within the meaning of subparagraph 1) a).

- 2 Any bid hereafter made to any political subdivision of the state of any public department, agency or official thereof by a corporate bidder for work or services performed, to be performed or goods sold or to be sold, where competitive bidding is required by statute, rule, regulation, or local law, and where such bid contains the certification referred to in subdivision one of the section, shall be deemed to have been authorized by the board of directors of the bidder, and such authorization shall be deemed to include the signing and submission of the bid and the inclusion therein of the certificate as to non-collusion as the act and deed of the corporation.

Firm Name: Pinto Mucenski Hooper VanHouse & Co., CPA's

Authorized Signature: 

Title: Partner

### DEFINITIONS

"School District"	shall be the legal designation of the district
"Board"	the Board of Education of the school district
"Bid"	an offer to furnish materials, services, supplies, and/or equipment in accordance with invitation to bid, the general conditions, and the specifications
"Bid Offer"	the form on which the bidder submits his bid
"Bidder"	any individual, company, or corporation submitting his bid
"Successful Bidder"	any bidder to whom an award is made by the school district
"Specifications"	description of services to be performed by bidder and school district together with the materials, supplies, and/or equipment that is to be used and maintained together with the conditions for such services and maintenance

### BIDS

1. The date and time of bid opening will be given in the Notice to Bidders.

2. All bids must be submitted on and in accordance with forms provided by the Board and included in this bound document. The proposal sheets are not to be removed from the document.
3. All bids received after the time stated in the Notice to Bidders may not be considered and will be returned to the bidder. The bidder 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 bidder assumes responsibility for having his bid deposited on time at the place specified.
4. All information required in the Notice to Bidders, Specifications, and Bid offer, in connection with each item against which bid is submitted, must be provided to constitute a regular bid.
5. The submission of a bid will be construed to mean that the bidder is fully informed as to the extent and character of the services, supplies, materials, or equipment required and a representation that the bidder can furnish the services, supplies, materials, or equipment satisfactorily in complete compliance with specifications.
6. No alteration, erasure, or addition is to be made in the typewritten or printed matter. Any deviations from the conditions and specifications will constitute sufficient grounds for rejection of bid.
7. Prices and information required, except signature of bidder, should be typewritten for legibility. Illegible or vague bids may be rejected. All signatures must be written. Facsimile, printed, or typewritten signatures are not acceptable.
8. No charge will be allowed for federal, state, or municipal sales and excise taxes, since the school district is exempt from such tax. Exemption certificates, if required, will be furnished on forms provided by the bidder.
9. Under penalty of perjury the bidder certifies that:
  - a) The bid has been arrived at by the bidder independently and has been submitted without collusion with any other vendor of services, materials, supplies, or equipment of the type described in the invitation for bids, and
  - b) The contents of the bid have not been communicated by the bidder, nor to its best knowledge and belief, by any of its employees or agents to any person not an employee or agent of the bidder or its surety on any bond furnished herewith prior to the official opening of the bid.
10. No interpretation of the meaning of the specifications or other contract document will be made to any bidder orally. Every request for such interpretation should be made in writing, addressed to the school district, not later than five (5) days prior to the date fixed for the opening of bids. Notice of any and all such interpretations and any supplemental instructions will be sent to all bidders of record by the school district in the form of addenda to the specifications. All addenda so issued shall be sent by certified mail, return receipt requested, and shall become a part of the contract documents. Failure of any bidder to receive any such addendum of interpretation shall not relieve any bidder from any obligation under his bid submitted.
11. All bids must be sealed. They may be submitted either in plain or opaque envelopes, or in those furnished by the school district. All bids must be addressed to the Board of Education, Ogdensburg City School District. Bid envelopes must be clearly marked "AUDIT PROPOSAL". Also, the date and time of the bid opening as indicated on the Notice to Bidders must appear on the envelope. Bids must not be attached to or enclosed in packages containing bid samples. Telephoned quotations or amendments will not be accepted at any time.

#### AWARD

12. The school district reserves the right to make awards within 45 days after the date of the bid opening during which period bids may not be withdrawn.

#### CONTRACT

13. Each bid will be received with the understanding that the acceptance thereof in writing by the school district, approved by the Board of Education, to furnish any or all of the items described therein shall be incorporated in an agreement mutually agreed upon and as suggested by the State of New York. Contract shall bind the successful bidder on his part to furnish the labor and materials required at the prices and in accordance with the

conditions of this bid.

14. The placing in the mail of a notice of award to a successful bidder, to the address given in the bid, will be considered sufficient notice of acceptance of contract.
15. It is mutually understood and agreed that the successful bidder shall not assign, transfer, convey, sublet, or otherwise dispose of the contract or his right, title, or interest herein, or his power to execute such contract, or any part thereof to any person, company, or corporation, without the previous written consent of the school district.
16. The General Conditions, Specifications, Notice to Bidder, and Addenda shall form a part of this contract, and the provisions thereof shall be binding upon the parties hereto. The term contract documents shall include all of the aforesaid together with the contract itself.
17. Each and every provision of law and clause required by law to be inserted in this Contract shall be deemed to be inserted herein and the Contract shall be read and enforced as though it were included herein, and if through a mistake or otherwise, any such provision is not inserted or is not correctly inserted, then upon the application of either party, the contract shall forthwith be physically amended to make such insertion.

#### **GUARANTEES BY THE SUCCESSFUL BIDDER**

18. The District may at any time by written order, and without notice of the sureties, require the performance of such Extra Work or changes in the work as it may find necessary or desirable.

The amount of compensation to be paid to the Contractor for any extra work as so ordered shall be determined by the applicable prices set forth in the contract.

The District shall not be liable for any extra work or increased compensation unless authorized by the district's written order.

19. All material, services, and workmanship shall be subject to inspection, examination and a test by the District. The selection of bureaus, laboratories and/or agencies for the inspection and test of services, supplies, materials, and equipment shall be made by the district.
20. The successful bidder warrants and guarantees:
  - a. That he is financially solvent and that he is experienced in and competent to perform the type of work or to furnish the materials, supplies and equipment to be performed or furnished by him.
  - b. That where installation of any equipment is required by the terms of the contract, he shall procure and maintain Worker's Compensation and New York State Disability Insurance for all of his employees engaged in the installation.
  - c. To comply with minimum wage standards set by law or to all of his employees while same are engaged in work under any contract between contractor and school district.

#### **PAYMENTS**

21. The acceptance by the contractor of the final payment shall be and hereby is a release to the District of all claims and of all liability to the Contractor for all things done or furnished in connection with this work and for every act and neglect of the District and others relating to or arising out of this work, excepting the Contractor's claims for interest upon the Final Payment, if this be improperly delayed. No payment, however, final or otherwise, shall operate to release the Contractor of any bid bond required.
22. Payments of any claim shall not preclude the school district from making claim for adjustment on any item found not to have been in accordance with general conditions and specifications.
23. The District may withhold from the Contractor so much of the payment due him as may in the judgment of the District be necessary: 1) to assure the payment of just claims then due and unpaid of any persons supplying labor or materials; 2) to protect the District from loss due to defective work not remedied or to protect the District from loss due to injury to person or damage to the work or property of other Contractors, subcontractors, or others caused by the act of neglect of said Contractor to apply any amounts so withheld in

such manner as the District may deem proper to satisfy such claims or to secure such protection. Such application of such money shall be deemed payments for the account of the Contractor.

### SAVINGS CLAUSE

24. The successful bidder shall not be held responsible for any losses resulting if the fulfillment of the terms of the contract shall be delayed or prevented by wars, acts of public enemies, fires, floods, acts of God, or for any other acts not within the control of the successful bidder and which by the exercise of reasonable diligence he is unable to prevent.

### SERVICES TO BE PROVIDED

25. Audit the general-purpose financial statements of the Ogdensburg City School District for the years-ending June 30, 2021, 2022, 2023, 2024 and 2025 in accordance with generally accepted auditing standards and government auditing standards. Audit must comply with the requirements of OMB circular A-133 "Audits of States, Local Governments and Non-Profit Organizations". Issue appropriate reports on the general-purpose financial statements, internal controls, and compliance. Audit shall follow all GASB 34, GASB 45, GASB 68, GASB 84, and any initiatives as outlined by the New York State Comptroller's office and all compliance requirements as required by law. Also, perform tests on the extra-curricular accounts.
26. Availability throughout the year to discuss various issues with the District's management. It is usually more efficient to resolve issues as they arise rather than wait until year-end. If these discussions do not entail a significant amount of research or time, they are included in the annual audit fee. If it appears that the District requires a special project, the project will be discussed with management, and a mutually agreeable fee will be determined.
27. Audit approach must involve four (4) distinct but related phases at a minimum.

**Planning:** In the planning phase, obtain an understanding of the District's operations, its internal controls, control environment, and risk factors. From this understanding, assess risk, determine sampling methods and sizes, and develop audit programs.

**Internal Control & Compliance Testing:** During this phase, perform appropriate tests of the District's internal controls and compliance as required by OMB Circular A-133 and Government Auditing Standards. When possible, perform these procedures at a mutually agreeable interim date. Make determinations as necessary on the laws and regulations that have a direct and material effect on the School's financial statements for testing in accordance with Government Auditing Standards. Compliance with OMB Circular A-122, Cost Principles for Nonprofit Organizations is an example of these laws or regulations. Use appropriate sampling sizes and methods. Using the results of these tests and observations in the planning phase, develop recommendations to management and the Board of Education.

**Year-End Financial Statement Testing:** Prior to starting year-end testing, review planned audit approach and make appropriate modifications based on the results of the work performed in the previous phases. At this point, perform tests of the District's financial statements and account balances. Propose any significant adjustments to management and develop opinion on the District's financial statements.

**Upon Completion:** Hold an exit conference with management and review the final results and recommendations of the audit. Also hold at least one meeting with the Board of Education Audit Committee. Then, present the audited financial statements and the results of the audit to the whole Board of Education. Provide management all final financial statements and file with all appropriate agencies.

### DELIVERABLES

28. In addition to entrance and exit conferences, meetings to be scheduled as needed to inform of potential issues and progress of the audit.

Prior to the Board of Education presentation an electronic copy the financial statements, management report and management letter must be submitted to the business office. The audit must be complete by October 15th of each year.

## FIRM BACKGROUND & BID SHEET

29. Provide firm background;

Provide credentials and biography of all firm principals and;

Provide references of schools audited.

Firm Name:

Pinto Mucenski Hooper VanHouse & Co., CPA's

Firm Address:

301 Ford Street, PO Box 327, Ogdensburg, NY 13669

Firm Contact Person and Phone:

Mark Mashaw 315-393-7502

Signature of a Firm Principal:



### FEE PROPOSAL

2020-21	\$ <u>19,000</u>
2021-22	\$ <u>19,600</u>
2022-23	\$ <u>20,200</u>
2023-24	\$ <u>21,000</u>
2024-25	\$ <u>21,800</u>

**The Board of Education has the right to accept or reject all quotes.**

**PROPOSAL MUST INCLUDE SIGNED BID CERTIFICATE AND THIS PROPOSAL SHEET.**

Mailing instructions:

All proposals must be received by June 14, 2021 at 11:00 a.m.  
in a sealed envelope marked "Audit Proposal" sent to:  
Alane Farrell, Secretary to the Superintendent  
1100 State Street  
Ogdensburg, NY 13669