PERU CENTRAL SCHOOL DISTRICT

REQUEST FOR PROPOSALS

FOR

EXTERNAL AUDITING SERVICES

2026-27

2027-28

2028-29

2029-30

2030-31

PERU CENTRAL SCHOOL DISTRICT
BUSINESS OFFICE
PO BOX 68, 17 SCHOOL STREET
PERU, NY 12972

Proposal Deadline
Tuesday, December 1, 2026, 2:00 p.m.

TABLE OF CONTENTS

I. INTRODUCTION 1
A. General Information 1
B. Term of Engagement 1
C. Subcontracting 1
II. NATURE OF SERVICES REQUIRED 1
A. General 1
B. Scope of Work to be Performed 2
C. Auditing Standards to be Followed 2
D. Reports to be Issued 2
E. Special Considerations 5
F. Working Paper Retention and Access to Working Papers 5
III. DESCRIPTION OF THE DISTRICT 6
A. Name and Telephone Number of Contact Person 6
B. Background Information 6
C. Fund Structure 6
D. Budgetary Basis of Accounting 7
E. Federal Awards 7
F. Pension and Other Plans 7
G. Component Units and Joint Venture 7
H. Magnitude of Financial Operations 8
I. Computer Software 8
J. Availability of Prior Audit Reports and Working Papers 8
IV. TIME REQUIREMENTS 8
A. Proposal Calendar 8
B. Notification and Contract Dates 8
C. Deadline for Final Audit Reports and Financial Statements 8
V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION 9
A. Business Office and Clerical Assistance 9
B. Electronic Data Processing (EDP) Assistance 9
C. Workspace, Internet, and Equipment Access 9
D. Report Preparation 9
VI. PROPOSAL REQUIREMENTS 9

A. General Requirements 9
B. Technical Proposal – Detailed Proposal 11
C. Sealed Dollar Cost Bid (Appendix C – Dollar Cost Bid Proposal Form) 14
VII. PROPOSAL EVALUATION 14
VIII. FINAL SELECTION 15

APPENDICES

A. Non-Collusive Proposal Certification ...……... 17
B. Technical Proposal Certification ...……... 18
C. Dollar Cost Bid Proposal Form …… 19

PERU CENTRAL SCHOOL DISTRICT

REQUEST FOR PROPOSALS

FOR EXTERNAL AUDITING SERVICES

I. INTRODUCTION

A. General Information

The Peru Central School District (District) is requesting proposals from qualified firms of certified or independent public accountants to audit its financial statements for the fiscal years ending June 30, 2027, through June 30, 2031.

The audit shall be conducted in accordance with all applicable auditing standards, federal Uniform Guidance regulations, and New York State oversight guidelines as detailed in Section II.C of this Request for Proposals.

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

To be considered, THREE physical copies of a **proposal must be received** by the School Business Executive at Peru Central School District, PO Box 68, 17 School Street, Peru, New York 12972 **by 2:00 p.m. on December 1, 2026**.

It is anticipated the **selection of a firm will be completed by December 7, 2026**. Following notification of the selected firm it is expected a **contract will be executed between both parties by January 4, 2027.**

B. Term of Engagement

Five years.

C. Subcontracting

No subcontracting will be allowed without the express prior written consent of the Peru Central School District.

II. NATURE OF SERVICES REQUIRED

A. General

The Peru Central School District is soliciting the services of qualified firms of certified or independent public accountants to audit its financial statements for the

fiscal years ending June 30, 2027, through June 30, 2031. The audits are to be conducted in accordance with the provisions contained in this request for proposals.

B. Scope of Work to be Performed

The Peru Central School District desires the auditor to assist in the preparation of and to express an opinion on the fair presentation of its financial statements in conformity with generally accepted accounting principles. 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 shall perform a Single Audit in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Subpart F – Audit Requirements (Uniform Guidance). The auditor is required to audit the District's Schedule of Expenditures of Federal Awards (SEFA), test and report on internal control over compliance for major federal programs and render an opinion on the District's compliance with federal requirements applicable to each major program.

In any fiscal year where the District's total federal expenditure does not meet or exceed the Uniform Guidance Single Audit threshold, 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 is to be performed in accordance with generally accepted auditing standards (GAAS) as set forth by the American Institute of Certified Public Accountants (AICPA); generally accepted government auditing standards (GAGAS) set forth for financial audits in the Government Accountability Office's (GAO) Government Auditing Standards (Yellow Book); the provisions of the Single Audit Act Amendments of 1996; the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Subpart F – Audit Requirements; and the applicable Regulations and Guidelines of the Commissioner of the New York State Education Department (NYSED) and the Office of the New York State Comptroller (OSC).

D. Reports to be Issued

Following completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. Independent Auditor's Report on Basic Financial Statements with Accompanying Required Supplementary Information and Supplementary Information.

2. Management Discussion and Analysis

3. Statement of Net Position

4. Statement of Activities

5. Balance Sheet – Governmental Funds

6. Statement of Revenues, Expenditures and Changes in Fund Balance

7. Reconciliation of Governmental Fund Balance Sheet to the Statement of Net Position

8. Reconciliation of Governmental Funds Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities

9. Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position

10. Notes to the Financial Statements

Supplementary Information:

11. Combined Balance Sheet – Non-Major Funds

12. Combined Statement of Revenues and Expenditures – Non-Major Funds

13. Schedule of Change From Adopted Budget to Final Budget and the Real Property Tax Limit – General Fund

14. Schedule of General Fund Revenues and Expenditures – Budget and Actual

15. Notes to Required Supplementary Information

16. Schedule of Project Expenditures – Capital Project fund

17. Schedule of Investment in Capital Assets, Net of Related Debt

18. Schedule of Changes in the District's Total OPEB Liability and Related Ratios

19. Schedules of District's Proportionate Share of the Net Pension Liability and District's Contributions for NYSERS and NYSTRS

20. Schedule of Expenditures of Federal Awards (if applicable)

21. Notes to Schedule of Expenditures of Federal Awards (if applicable)

22. Independent Auditor's Report on the Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.

23. Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance (if applicable)

24. Schedule of Findings and Questioned Costs

25. Corrective Active Plan as provided by the District (if applicable)

Extraclassroom Activity Fund

26. Independent Auditor's Report

27. Statements of Assets, Liabilities, and Fund Balance

28. Statement of Cash Receipts, Disbursements, and Ending Fund Balance

29. Notes to Financial Statements

In the required report(s) on internal controls, the auditor shall communicate any significant deficiencies and material weaknesses found during the audit.

Any control deficiencies that are neither significant deficiencies nor material weaknesses discovered by the auditors shall be reported to management in a written Management Letter.

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.

3. Management judgments and accounting estimates.

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 Peru Central School District has determined that the United States Department of Education and/or United States Department of Agriculture will function as the cognizant federal agency in accordance with the provisions of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

2. The schedule of federal awards and related auditor's report, as well as the reports on the internal controls and compliance are not to be included with the general purpose financial statements, but are to be issued separately, unless otherwise approved by the District.

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

F. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of six (6) years, unless the firm is notified in writing by the Peru Central 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:

- Peru Central School District
- U.S. Department of Education
- U.S. Government Accountability Office
- Office of the New York State Comptroller

- Parties designated by the federal or state government or by the Peru Central School District as part of an audit quality review process
- 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 Peru Central School District will be Kara Bowes, School Business Executive. The auditor's secondary contact with the Peru Central School District will be Jessica LaClair, District Treasurer.

B. Background Information

The Peru Central School District covers approximately 130 square miles and provides educational services to over 1,700 students across four school buildings in grades Pre-Kindergarten through 12. The District operates and maintains its own transportation, food service, and facilities maintenance operations. The District's fiscal year begins on July 1 and ends on June 30.

The District is governed by a seven-member Board of Education. For the 2026–27 fiscal year, the District has an adopted budget of $56,518,175. Total annual payroll is approximately $24 million, covering approximately 385 full- and part-time employees across three primary collective bargaining units (instructional, administrative, and support staff) alongside non-represented management/confidential personnel.

Accounting and financial reporting functions are centralized within the District Business Office, fully computerized, and integrated. Secondary-level students (grades 6–12) participate in recognized Extraclassroom activity funds. More detailed operational and financial information is available in the District's latest audited financial statements and adopted budget documents.

C. Fund Structure

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

General Fund (legally adopted annual budget)
Special Revenue Fund
Special Aid Fund
School Lunch Fund
Debt Service Fund

Capital Fund
Fiduciary Fund

D. Budgetary Basis of Accounting

The Peru Central 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 subsequent year's expenditures.

E. Federal Awards

The District receives and administers federal awards as follows:

Agency/Program Title	CFDA/ALN Number	$1,000,000 or More
U.S. Department of Education		
IDEA Part B – Sec 611	84.027A	
IDEA Part B – Sec 619	84.173A	
Title IA – Impr Acad Achment	84.010A	
Title IIA – Teacher & Prin Training	84.367A	
Title IV – SSAE Allocation	84.424A	
U.S. Department of Agriculture		
National School Breakfast	10.553	
National School Lunch	10.555	
Summer Food Service	10.559	

While no individual award is greater than $1,000,000, total federal expenditures are expected to exceed the current Uniform Guidance threshold of $1,000,000 for each fiscal year covered by the RFP, therefore necessitating a Single Audit.

F. Pension and Other Plans

The Peru Central 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) and 125 plans for its employees.

G. Component Units and Joint Venture

The Peru Central School District is defined, for financial reporting purposes, in conformity with the Governmental Accounting Standards Board's (GASB) Codification of Governmental Accounting and Financial Reporting Standards, Section 2100, *Defining the Financial Reporting Entity*. Using these criteria, there are no component units included in the District's financial statements. The District does participate with 16 other districts in the Clinton-Essex-Warren-Washington

Board of Cooperative Educational Services (CEWW BOCES), which is deemed a joint venture for financial reporting purposes.

H. Magnitude of Financial Operations

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

Approx. number of purchase orders issued in a year:	1,220
Approx. number of non-payroll checks issued in a year:	3,850
Approx. number of paychecks per pay period:	425
Approx. number of Extraclassroom checks issued per year:	192

I. Computer Software

The business office utilizes Finance Manager's nVision software to manage its budget, accounting, purchasing, payroll and human resources.

J. Availability of Prior Audit Reports and Working Papers

Interested responders who wish to review prior years' audit reports and management letters should contact Kara Bowes, School Business Executive by phone at (518) 643-6003. The District will use its best efforts to make prior audit reports and supporting working papers available to responders 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	October 30, 2026
Due date for proposals	2:00 p.m., December 1, 2026

B. Notification and Contract Dates

Selected firm notified	December 7, 2026
Contract date	NLT January 4, 2027

C. Deadline for Final Audit Reports and Financial Statements

The final audit reports and financial statements are due to the District no later than October 15th immediately following the close of the respective fiscal year (ending June 30th). For example, the final June 30, 2027 audit reports and financial statements are due to the district by October 15, 2027.

An electronic copy and up to ten (10) bound copies, upon the District's request, of the final reports must be delivered to the School Business Executive 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 by retrieving existing records and preparing supporting schedules for individually significant account balances, as necessary. In addition, business office staff may assist in the preparation of spreadsheets and schedules at the auditor's request upon mutual agreement by the auditor and the District.

C. Workspace, Internet, and Equipment Access

The Peru Central School District will provide the auditor with reasonable workspace, desks and chairs, as well as high-speed internet/Wi-Fi access. The auditor will also have access to standard office equipment (photocopier and printer), subject to reasonable availability and shared District use.

D. Report Preparation

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

VI. PROPOSAL REQUIREMENTS

A. General Requirements

1. On-site Inspections

An on-site inspection of the District may be arranged for firms interested in submitting proposals. Business Office and other staff will be available to

discuss their areas of responsibility upon request through the Business Executive.

2. Inquiries

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

Kara Bowes, School Business Executive
Peru Central School District
PO Box 68, 17 School St
Peru, NY 12972
(518) 643-6003
kbowes@perucsd.org

3. Submission of Proposals

The following material is required to be received by 2:00 p.m. on Tuesday, December 1, 2026, for a proposing firm to be considered:

a. **Technical Proposal:** An original and TWO copies of a Technical Proposal to include the following:

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

ii. 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 for years 2026-27 through 2030-31.

iii. Non-Collusive Proposal Certification (Appendix A)
The completed Form annexed hereto as Appendix A.

iv. Technical Proposal Certification (Appendix B)
The completed Form annexed hereto as Appendix B.

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

b. **Sealed Dollar Cost Bid Proposal**: An original and TWO copies of a Dollar Cost Bid Proposal to include the requirements set forth in Section VI C of this request for proposals, on the following Form:

i. Dollar Cost Bid Proposal Form (Appendix C)
The completed Form annexed hereto as Appendix C.

The Sealed Dollar Cost Bid Proposal should be submitted in a separate sealed envelope marked as follows:

SEALED DOLLAR COST BID PROPOSAL
FOR
PERU CENTRAL SCHOOL DISTRICT
FOR
EXTERNAL AUDITING SERVICES

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

ATTN: Kara Bowes
Peru Central School District
PO Box 68, 17 School St
Peru, NY, 12972

B. Technical Proposal – Detailed 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 Peru Central 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, items Nos. 2 through 9, must be included. They represent the technical elements that will be evaluated against the formal criteria in Section VII.

2. Independence

The firm should provide an affirmative statement that it is independent of the Peru Central School District as defined by generally accepted auditing standards/the U.S. Government Accountability Office's Government Auditing Standards (current version).

3. Prior Single Audit Experience

The firm should include prior or current engagements pursuant to the Single Audit Act and the Uniform Guidance (2 CFR 200, Subpart F).

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, and the firm's capacity to adequately staff this engagement.

The firm is also required to submit a copy of the report on its most recent external quality control review, if applicable, 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 personnel who will be assigned to the engagement, including the lead engagement partner, manager, and supervisory staff. For each individual, provide a summary of their governmental auditing experience, NYS CPA licensure status, and an affirmative statement that all assigned professional staff comply with applicable CPE requirements.

Engagement partners, managers, other supervisory staff 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 permission of the District. However, in either case, the District retains the right to approve or reject replacements.

Audit personnel may be changed at the discretion of the Proposer if 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. Total estimated hours broken down by key segments of the engagement.

NO DOLLARS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL

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

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

e. 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 proposer shall confirm that all final financial statements, accompanying notes, supplementary schedules, and Uniform Guidance compliance reports will be prepared in full conformity with current GAAP, GASB, NYSED, OSC, and federal reporting guidelines.

C. Sealed Dollar Cost Bid (Appendix C – Dollar Cost Bid Proposal Form)

1. Total All-Inclusive Maximum Price for Each Year of the Proposal

   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.

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

3. Rates for Additional Professional Services

VII. PROPOSAL EVALUATION

A. Proposals will be received until 2:00 pm, on Tuesday, December 1, 2026, at the office of Kara Bowes, School Business Executive, located at Peru Central School District, 17 School Street, Peru, NY 12972.

B. Proposals will be evaluated based on the following criteria:

<u>Mandatory Criteria (Pass/Fail)</u>

- The firm possesses qualifications commensurate with duties of an external auditor.
- The firm meets independence standards, with no conflict of interest in relation to other work for the District.
- The firm submits a copy of its last external quality control/peer review report (if applicable) and has a record of quality external audit work.

- The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal.

Technical Criteria (Max of 70 points – will be evaluated blind of cost)

- The firm's experience and performance on comparable school district engagements. (Max of 20 points)
- The firm's specific audit approach and methodology. (Max of 20 points)
- The qualifications and experience of the firm's supervisory/management personnel and staff to be assigned to the engagement. (Max of 15 points)
- The proposal's clarity and completeness and the firm's demonstrated understanding of the District's needs. (Max of 15 points)

Cost Criteria (Max of 30 points)

- Calculated based on 5-year maximum all-inclusive cost for the engagement.
- The lowest submitted 5-year fee will receive 30 points, and all other proposals will receive points inversely proportional to their cost.

C. 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 proposals, 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.

VIII. FINAL SELECTION

A. The Board of Education will approve a firm based on the recommendation of the Superintendent and the School Business Executive.

B. It is anticipated that a firm will be selected by December 7, 2026 and recommended for approval by the Board of Education on December 8, 2026. Following notification of the firm selected, it is expected a contract will be executed between both parties by January 4, 2027.

C. All proposals shall be binding for 45 days subsequent to the date of the proposal deadline.

D. Right to Reject Proposals: The District reserves the right without prejudice to reject any or all proposals.

E. 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.

F. 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.

G. The District reserves the right to amend any segment of the RFP prior to announcement of the successful vendor. In such an event, all responding vendors will be afforded the opportunity to revise their proposal to accommodate the RFP amendment. The District also reserves the right, without prejudice, to reject any or all proposals, or parts of proposals, to waive any informalities therein, to extend proposal due dates, or to cancel this solicitation for proposals if it is considered to be in the best interest of the School District.

H. Termination for Convenience: The District reserves the right to terminate any service contract upon 10 calendar days written notice to the service provider. In the event that such termination is for the convenience of the District, service provider will be compensated for services rendered through termination based upon the percentage of completion of services as measured against the agreed upon price for services to be rendered for that year. No compensation shall be made for lost profits with respect to services not performed.

APPENDIX A
NON-COLLUSIVE PROPOSAL CERTIFICATION

The Firm submitting this response and each person signing below certifies, and in the case of a joint proposal each party thereto certifies as to its own organization, under penalty of perjury, that to the best of their knowledge and belief:

1. The prices in this proposal have been arrived at independently without collusion, consultation, communication or agreement, relating to such prices with any other vendor or with any competitor;
2. Unless otherwise required by law, the prices which have been quoted in this proposal have not been knowingly disclosed prior to opening, directly or indirectly, to any other vendor or to any competitor; and
3. No attempt has been made or will be made to induce any other person, partnership, or corporation to submit or not to submit a proposal for the purpose of restricting competition.

[NOTE: A proposal shall not be considered for award nor shall any award be made where (1), (2) and (3) above have not been complied with; provided, however, that if in any case the vendor cannot make the foregoing certification, the vendor shall so state and shall furnish with the proposal a signed statement which sets forth in detail the reasons therefore. Where (1), (2) and (3) above have not been complied with, the proposal 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 proposal is made, or his designee, determines that such disclosure was not made for the purpose of restricting competition. The fact that a vendor (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 proposed, does not constitute, without more, a disclosure within the meaning subparagraphs (1) (2) or (3) above.]

I hereby certify under penalties of perjury that the above statements are true and accurate to the best of my knowledge and belief:

Signature of Official: _____

Name (printed): _____

Title: _____

Firm: _____

Date: _____

APPENDIX B
TECHNICAL PROPOSAL CERTIFICATION

I. GENERAL PROPOSAL CERTIFICATION

The person or Firm submitting this proposal certifies that they will furnish, at the prices herein quoted, the materials, equipment and/or services as outlined on this proposal. Services will be compensated pursuant to the SEALED DOLLAR COST BID PROPOSAL submitted simultaneously herewith.

II. PROPOSER GUARANTEES

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

B. The Proposer has read Appendix and Contractual Requirements, and agrees that the rights and prerogatives as detailed are retained by the Peru Central School District.

C. The Proposer agrees to be bound by the contractual requirements delineated in the RFP.

III. PROPOSER WARRANTIES

A. The Proposer warrants that it is willing and able to obtain the following required insurance coverage:

Workers' Compensation and NYS Disability Insurance: Statutory Workers' Compensation (C-105.2 or U-26.3); and NYS Disability Insurance (DB-120.1) for all employees. Proof of coverage must be on the approved specific form, as required by the New York State Workers' Compensation Board. ACORD certificates are not acceptable. A person seeking an exemption must file a CE-200 Form with the state. The form can be completed and submitted directly to the WC Board online.

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 effective date must pre-date the inception of the contract or agreement. Coverage shall remain in effect for three years following the completion of work.

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

I hereby certify that I am entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with the District:

Signature of Official: _____

Name (printed): _____

Title: _____

Firm: _____

Date: _____

APPENDIX C
DOLLAR COST BID PROPOSAL FORM

SCHEDULE OF PROFESSIONAL FEES

	6/30/27	6/30/28	6/30/29	6/30/30	6/30/31
Audit of general purpose financial statements, and all other services not separately listed below.	_____	_____	_____	_____	_____
Single Audit	_____	_____	_____	_____	_____
Audit of Extraclassroom Activity Fund	_____	_____	_____	_____	_____
TOTAL ALL-INCLUSIVE MAXIMUM PRICE	_____	_____	_____	_____	_____

SCHEDULE OF FEES FOR ADDITIONAL SERVICES AND AUDITS IF REQUESTED BY PERU CENTRAL SCHOOL DISTRICT

For services outside the scope of fixed price services quoted above, the following hourly rate schedule will apply:

	HOURLY RATE
PARTNERS	_____
MANAGERS	_____
SUPERVISORY STAFF	_____
STAFF	_____
OTHER (SPECIFY)	_____

I hereby certify that I am entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with the District:

Signature of Official: _____

Name (printed): _____

Title: _____

Firm: _____

Date: _____