



**MT. PLEASANT COTTAGE SCHOOL UFSD  
REQUEST FOR PROPOSAL - INTERNAL CLAIMS AUDITING  
FY 2020-2021-2  
SEPTEMBER 2020**

**OVERVIEW**

The purpose of this engagement is to assist the Board of Education of Mt. Pleasant Cottage School UFSD in overseeing the audit of all claims to the District according to Board policy, contracts, and State and Federal laws and regulations. The winning bidder will perform a claims audit on each voucher on each warrant for each fund and will report directly to the Board of Education.

The audit of a voucher shall be a deliberate and thorough process to determine that each proposed payment is proper and just. The audit process shall ascertain that:

- A purchase order has been issued
- Purchases are consistent with the District's procurement policy and procedures
- The proposed payment is a valid and legal purpose
- The obligation was incurred by an authorized District official
- The goods or services were in fact received
- The voucher is in proper form; including appropriate required approval signatures; is mathematically correct; is in agreement with all applicable policies and law requirements and does not include charges previously claimed and paid, and is in agreement with an attached Purchase Order (PO).

The procedures should include:

- Review for completeness by comparing the vendor name, amount of payment and PO number on each PO package to the warrant (high level review)
- Review and audit each individual PO packet (detail)
- Verify there is a pre-numbered PO attached and signed by the purchasing agent
- Verify that all expenditures are valid District expenses
- Verify that the shipping address is a valid MPCs UFSD shipping address
- Verify that the PO date is prior to the invoice date
- Verify that the receiving copy of the PO is signed and indicates satisfactory receipt of goods/services. If order is not complete, it should be noted.

- Verify that original receipts and/or other appropriate back-up are attached
- Make sure that payments are made from original invoices; not a fax/photocopy or statement. If not original invoice, supporting documentation explaining why the invoice is not an original should be attached
- Verify proper approval signatures on invoice
- Verify correctness of invoice with regard to description of goods or service performed, correct dollar amount and mathematical accuracy
- Verify that the invoice matches the PO with regard to goods/service provided and comparable dollar amount
- Make sure no sales tax is to be paid.
- Verify compliance with bidding requirements and purchasing policy. Verify that each PO indicates the specifics of the purchase, such as whether an item was Bid, NYS contract, a sole provider or emergency.
- All written quotes, RFP's and/or bids should be attached to the PO. Likewise, appropriate contracts and/or Board approvals should be attached.
- Verify that reimbursements for conferences have properly documented and approved conference forms
- Trace any payments to consultants or professional services to contract or Board approvals
- Verify that all purchases associated with an open PO do not exceed limit
- Confirm all invoices paid are effectively canceled to prevent duplicate payments
- Initial and date each PO packet for every warrant and for every fund
- Compare the checks to the audited warrant to ensure there were no changes made to either the payees or the amounts
- Verify that the first check number used on the current warrant is the next in sequence from the previous warrant
- Prepare a claims audit report for each warrant. This report is given to the Board upon completion of the audit of the claims.

The Internal Claims auditor is an important part of the internal controls structure of the District, serving to protect the District's resources and improve its purchasing, claims and payroll processes on a schedule of up to twice per month as needed by the District.

### **RFP REQUIREMENTS**

Your proposal should clearly state the following:

1. Qualifications and experience of the firm or individual

Firms or individuals submitting proposals shall provide information about their size as well as their local government and school district experience.

2. Qualifications and experience of the firm's staff or of the individual

Brief resumes and listing of governmental or school district contacts to attest to their experience should be included. The Board of Education or the District reserves the right to reject staff who they feel do not have appropriate experience or qualifications to conduct the audit.

3. Proposed fee structure

Each proposal will clearly state the rate to be charged to the district for the audit of all funds of the District for the years ended June 30, 2021, June 30, 2022, June 30, 2023, June 30, 2024 and June 30, 2025. The proposal should anticipate up to two visits to the District per month to perform the above services, availability to address questions of the Board of Education as needed and appearing before the Audit Committee once per year.

This fee should be an hourly rate:

Hourly Rate

\$ \_\_\_\_\_ 2020-2021

\$ \_\_\_\_\_ 2021-2022

\$ \_\_\_\_\_ 2022-2023

\$ \_\_\_\_\_ 2023-2024

\$ \_\_\_\_\_ 2024-2025

This hourly rate should include all necessary expenses.

4. A listing of experience in the performance of the requested services for school districts or municipalities in New York State and the years of such experience.
5. Responses to this request for proposal should include an affirmation by the internal claims auditor that there are no conflicts of interest between the internal claims auditing firm and the Mt. Pleasant Cottage School Union Free School District.
6. The Board of Education reserves the right to withdraw from a contract entered into as a result of this proposal.

## **EVALUATION OF PROPOSALS**

THE BOARD OF EDUCATION RESERVES THE RIGHT TO ACCEPT OR REJECT ANY OR ALL PROPOSALS OR ANY PARTS OF PROPOSALS.

The original copy of all proposals received will be kept on file in the office of the Assistant Superintendent for Business.

Copies will be distributed as follows: Superintendent of Schools, District Audit Committee, and Board of Education. Anticipated appointment is October 19, 2020.

- Qualifications — experience of firm, size and experience of staff, educational background, specialized skills
- Level of people assigned to the internal claims audit and their government auditing experience
- Number of New York State school districts that the firm has audited, including total years of service
- Audit approach type of audit program, use of District's staff, time frame
- Hourly rate

## **RESULTS AND CONTRACT AWARD PROCESS**

It is the intent of the Board of Education to award a contract for Internal Claims auditing services within 60 days after the RFP deadline, all respondents shall receive notice informing of the Board's award. An award by the Board of Education shall be subject to successful contract negotiations.

## **MAILING INSTRUCTIONS**

All proposals must be received by the Assistant Superintendent for Business no later than October 9, 2020 at 10 a.m. Any proposals received after this deadline will be returned unopened to the firm.

Each firm shall submit three original proposals to the following address:

**Angelo M. Rubbo**  
**Assistant Superintendent for Business**  
**Mt. Pleasant Cottage School Union Free School District**  
**1075 Broadway, PO Box 8**  
**Pleasantville, New York 10570**

The envelope shall be labeled "**INTERNAL CLAIMS AUDITING PROPOSAL**"

All proposals and accompanying documentation become the property of the Mt. Pleasant Cottage School Union Free School District. The District shall not divulge any information presented in the RFP to anyone outside the District without the written approval of the firm.

Questions concerning this request for proposal may be directed to:

**Angelo M. Rubbo**  
**(914) 769-0456, x 1203**  
**ARUBBO@MPCSNY.ORG**