

**Request for Proposal
Internal Auditing Services
RFP# 2024-25-03**

The Putnam Valley Central School District is requesting proposals from accounting and auditing firms to perform internal auditing functions in accordance to the generally accepted auditing standards for the fiscal year end June 30, 2026. To obtain a copy of the RFP packet, please visit our website at www.pvcasd.org or contact Karen Weise at kweise@pvcasd.org or 845-528-8125.

**Proposals will be received until 2:00 PM on
MARCH 12, 2025 and must be delivered to the
following address before said deadline:**

Putnam Valley CSD
Attn: Karen Weise, Senior Account Clerk
Business Office
171 Oscawana Lake Road
Putnam Valley, NY 10579

The Board of Education reserves the right to reject any proposal containing informalities, to reject all proposals and make no award, or to award the proposer who best meets the District's needs in accordance to the evaluation criteria.

Request for Proposal - Internal Auditing Services

I. INTRODUCTION

A. *General Information*

The Putnam Valley Central School District is requesting proposals from firms or individuals (hereafter known as the "firm") who are qualified to provide Internal Auditing Services for the fiscal years 2025-26 and four subsequent years if agreed to by all parties.

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

Firms interested in submitting a proposal should send it to: Karen Weise – Senior Account Clerk, Putnam Valley Central School District, Business Office, 171 Oscawana Lake Road, Putnam Valley, New York 10579.

To be considered, **one original plus two (2) copies of the Technical Proposal and completed Appendices A-G** must be received by the Assistant Superintendent for Business Administration, or Senior Account Clerk by 2:00 PM prevailing time on March 12, 2025. The District reserves the right to reject any or all proposals submitted.

Submissions can be mailed or hand delivered to the above address. Please note that the proposer assumes the risk of any delay in the mail or in the handling of the mail by District employees. The proposer assumes all responsibility for having the proposal deposited on time at the place specified prior to the deadline. Proposals must be delivered in a sealed envelope clearly marked: "RFP 2024-25-03 INTERNAL AUDITING SERVICES" to prevent opening from unauthorized individuals.

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 firms, 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 any and all such exceptions are clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.

As part of the engagement, representatives of the firm familiar with the engagement may be required to attend night meetings with any of the following: district personnel, Board of Education, Audit Committee, or external auditor. The cost of the two evening meetings shall be included in the cost of the risk assessment for each year. Additional evening meetings during the first year or any in subsequent years shall be billed at the per-hour rate.

B. Terms of Engagement

A five-year fee schedule should be proposed, subject to annual review and concurrence of the District's Board of Education, and the annual availability of an appropriation. All fees must be all inclusive. Fees shall be submitted as follows: fixed price for the initial risk assessment and a per-hour rate for all additional work for year one and a per-hour rate for subsequent years. All rates must include any expenses incurred by the firm. There will be no billing allowed for expenses incurred. Include an estimation of the number of hours for subsequent risk assessments and internal audits.

The auditor as well as the District shall have the option to cancel the engagement provided that thirty days written notice is given to the other party or at the pleasure of the Board of Education.

II. NATURE OF SERVICES REQUIRED

1. Scope of Work

The internal auditor will be required to develop a risk assessment (including policies and procedures and testing of internal controls) of school district operations. This will entail developing and documenting a comprehensive understanding of the internal controls of the school district. (The regulations of the Commissioner of Education in this regard must be understood and followed). Required tasks are to be performed in accordance with the International Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors.

2. Intensive Review

At various times, a specific area will be targeted for intensive review at the quoted per-hour rate, at the request of the Board of Education. The firm will conduct an internal audit on a specific area as directed by the Board of Education. The specific area controls will be tested resulting in any recommendations for improving related area controls. A report will be provided to the Board of Education summarizing the internal audit process.

3. Work Papers

All working papers and reports must be retained, at the Internal Auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the District of the need to extend the retention period. The Internal Auditor will be required to make working papers available, upon request, to the district or its designees. In addition, the internal auditor shall respond to the inquiries of any successor Internal Auditor to review working papers relating to the Internal Control system and any findings or reports issued.

III. DESCRIPTION OF THE SCHOOL DISTRICT

A. Basic Information

The Internal Auditor's principal contacts with the Districts are:

Dr Grace Chan, Assistant Superintendent for Business Administration
Matthew Cirieco, District Treasurer

B. Background Information

Proposed 2025-26 budget: \$63,331,741

The following three reports are available upon request:

- 1) Statement of Net Assets,
- 2) Balance Sheet, and
- 3) Statement of Revenues, and Expenditures and Changes in Fund Balances for year ended June 30, 2024

Approximately 300 employees

1 high school, 1 middle school and 1 elementary school

The fiscal year of the District is July 1 through June 30.

C. Fund Structure

The Districts utilizes the following fund types in its financial reporting:

- General Fund
- Special Aid Fund
- School Lunch Fund
- Debt Service Fund
- Capital Fund
- Special Purpose Fund
- Agency Fund
- Extra-classroom Activity

D. Budgetary Basis of Accounting

The Districts prepare their budgets on a basis consistent with generally accepted accounting principles for local government units and the uniform system of accounts as prescribed by the State of New York.

E. Grants

The Districts receive Federal and State grants as well as various grants from other organizations (PTA, Foundation, gifts, etc.) If more detailed information is required, you must contact the District Treasurer.

F. Pension Plans

The Districts participate in the following pension plans:

- New York State and Local Employees Retirement System
- New York State Teachers Retirement System

These are cost sharing multiple employer retirement systems. A separate publicly available report is issued.

G. Magnitude of Finance Operations

The Putnam Valley District's Business Office staffing headcount (not FTE) is listed below:

Treasurer: 1
Office Assistants: 1
Accountant & Tax Collector: 1
Payroll: 1
Accounts Payable: 1
Purchasing Agent: 1
Purchasing Account Clerk: 1
Internal Claims Auditor: 1

H. Financial Software:

The financial software utilized by the Putnam Valley Central District is customized and proprietary to the District.

I. Availability of Prior Audit Reports

Interested firms who wish to review prior years' audit reports (external, internal and /or OSC) and management letters should contact
Matthew Cirienco at (845) 528-8125; mcirienco@pvcsd.org

IV. INTERNAL AUDIT SCHEDULE

A. Internal Control System

It is the responsibility of the internal auditor to develop a comprehensive understanding of the internal control system. In doing so, the system must be documented and made available for periodic review by the Board of Education and or its designee. This initial review and documentation must be included in the fee.

V. ASSISTANCE TO BE PROVIDED TO THE INTERNAL AUDITOR

The business office department staff and responsible management personnel will be available to assist the auditor by providing information, documentation, existing work papers and explanations. It should be noted that the business office takes pride in their work and will make every attempt to provide answers as requested in a timely fashion. Report preparation, editing and printing shall be the responsibility of the Internal Auditor.

VI. PROPOSAL REQUIREMENTS

- **Inquiries:** General inquiries concerning the request for proposals and the subject of the request for proposals must be made via e-mail to :
Karen Weise
kweise@pvcsd.org

- **Proposal: Please include the following in your proposal (see subsequent paragraphs for more detail):**
 - Title Page showing the RFP's subject; the firm's name; the name, address and telephone number of a contact person; and the date of the proposal.
 - A signed letter of transmittal briefly stating the firm's understanding of the work to be done, a 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 an offer for the years 2025-26, and 2026-27, 2027-28, 2028-29, 2029-30.
 - A copy of the Firm's External Quality Review Report.

- A brief narrative detailing the firm's history including location, size and date of inception.
 - A brief biography of all partners.
 - A brief biography of all partners and staff members that may or will be assigned to the district.
 - A current list of school district audits/or internal control assignments (special engagements) performed by the firm.
 - A list of contacts in each school district including name, telephone number and email address.
 - Any reports issued by the New York State Comptroller's office indicating negative findings on previous or current audits (including special engagements).
 - A sample risk assessment report.
- **Independence:** The firm should provide an affirmative statement that it is independent of the District as defined by the U.S. General Accounting Office's Government Auditing Standards.

The firm should also list and describe the firm's professional relationships involving the District or current Board of Education Members for the past five (5) years (if any), together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit. In addition, the firm shall give the District written notice of any such professional relationships entered into during the period of this agreement.

- **Qualifications and Experience:** The proposal 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 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 so employed on a part-time basis. In addition, the proposal should clearly state that the firm is registered with the NYS Education Department and indicate that all CPAs licensed to practice in New York have completed the required continuing professional education (CPE).

If the firm is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal in this engagement should be noted, if applicable.

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 reviews or field reviews of its audits/special engagements 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 state regulatory bodies or professional organizations.

- **Partner, Supervisory and Staff Qualifications and Experience:** The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in New York State. The firm also should provide information on the school district auditing (both external and internal) 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. The firm should 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. The firm also should indicate how the quality of staff over the term of the agreement would 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. Staff personnel may be changed at the discretion of the contractor provided that replacements have substantially the same or better qualifications and relevant work experience.

- **Similar Engagements with Other Government Entities:** For the firm's office that will be assigned responsibility for the engagement, list the most significant engagements (maximum of 5) performed in the last five years that are similar to the engagement described in this request for proposals. The firm should also provide a list of any school district engagements in New York that were either added or dropped in the last three years.
- **Specific Approach:** The proposal should set forth a work plan, including an explanation of the methodology to be followed, to perform the services required in this request for proposal. In developing the work plan, reference should be made to such sources of information as District's budget and related materials, financial and other management information systems.
- **Report Forma:** The proposal should include two actual client reports.

- **Manner of Payment:** Approximately 45 days after required reports are received by the District and approved by the Board of Education, and original invoice is submitted.

* NOTE: All pertinent information must be included in a one or two-page executive summary at the beginning of the proposal.

VII. RIGHTS RESERVED

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal 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 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 reserve 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.

VIII. NON-COLLUSION

You must complete the Affidavit of Non-collusion (APPENDIX C) and include it with your proposal.

IX. PRICING

A pricing sheet must be submitted to the District. See Attachment B for the required format.

X. RFP

Proposal must be received by 2:00 PM on March 12, 2025 at: Putnam Valley Central School District, Business Office, 171 Oscawana Lake Road, Putnam Valley, New York 10579

Each proposal must include the following documents:

1. Items requested in Section VI
2. Completed Attachment A
3. Completed Attachment B
4. Completed Attachment C
5. Completed Attachment D
6. Completed Attachment E
7. Completed Attachment F
8. Completed Attachment G

APPENDIX A

RFP FORM

**RFP 2024-25-03
Internal Auditing Services
2025-2026**

By Submitting a proposal, the Proposer indicates acceptance by the firm of all terms and conditions contained within each section of the RFP packet.

The Proposer warrants that all information provided in connection with this submission is true and accurate.

NAME OF FIRM: _____

BUSINESS ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

TELEPHONE: _____ FAX: _____

EMAIL ADDRESS: _____

TYPE OF ENTITY: CORP: _____ PARTNERSHIP: _____ INDIVIDUAL: _____

EMPLOYER IDENTIFICATION #: _____ OR SOCIAL SECURITY #: _____

DATE ORGANIZATION WAS ESTABLISHED: _____

INDIVIDUAL WHO PREPARED PROPOSAL: _____

TITLE: _____

SIGNATURE: _____

- An advertisement of the RFP was published in the Westchester Journal News on Wednesday, March 5, 2025
- An advertisement of the RFP was published in the Putnam County News & Recorder on Wednesday March 5, 2025

APPENDIX B

COST PROPOSAL

All-inclusive Prices for Updated Risk Assessment and Audit Cycle

The District requests all-inclusive pricing for the yearly updated risk assessment, as well as the internal audit of one cycle, for five consecutive years, beginning with the 2025-2026 school year. The all-inclusive pricing being proposed is to contain all direct and indirect costs including all out-of-pocket expenses. Proposers should base their pricing on an estimated 90-hour audit.

School Year	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total Cost
Risk Assessment Price						
Internal Audit of One Cycle						

Rates for Additional Professional Services

The District requests the hourly rates for various staff levels should it become necessary for the District to request the Auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issues on this engagement. Such additional work shall be performed only if once agreed upon in writing between the District and the Auditor.

School Year	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
Partners					
Managers					
Staff/Junior					
Other (specify)					

APPENDIX C

NON-COLLUSIVE BIDDING CERTIFICATION

RFP# 2024-25-03 Internal Auditing Services

- I. In accordance with Section 103-D of the General Municipal Law, the following must be subscribed to by every Proposer:
 - A. By submission of this Proposal, each Proposer and each person signing on behalf of any Proposer, 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 knowledge and belief:
 1. The prices in this Proposal 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 Proposer or with any competitor;
 2. Unless otherwise required by law, the prices which have been quoted in this Proposal have not been knowingly disclosed by the Proposer and will not knowingly be disclosed by the Proposer prior to opening, directly or indirectly, to any other Proposer or to any competitor; and
 3. No attempt has been made or will be made by the Proposer to induce any other person, partnership, or corporation to submit or not to submit a Proposal for the purpose of restricting competition.
 - B. A Proposal 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 Proposer cannot make the foregoing certification, the Proposer shall so state and shall furnish with the Proposal, a signed statement which sets forth in detail the reasons therefore. Where (A) (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 the Proposer (i) has published price lists, rates or tariffs covering items or services being procured, (ii) has informed prospective customers of proposed or pending publication of new or revised price lists for such items or services, or (iii) has sold or provided the same items or services to other customers at the same prices being Proposed, does not constitute, without more, a disclosure within the meaning of section I. (A) above.
- II. Any Proposal hereafter made to any political subdivision of the State or any public department, agency or official thereof by a corporate Proposer for work or services performed or 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 Proposal contains the certification referred to Section I above, shall be deemed to include the signing and submission of the Proposal and the inclusion therein of the certificate as to non-collusion as the act and deed of the corporation.

Signature of Official: _____

Name (typed): _____

Title: _____

Company Name: _____

Date: _____

APPENDIX D

CERTIFICATION OF COMPLIANCE WITH THE IRAN DIVESTMENT ACT

As a result of the Iran Divestment Act of 2012 (the "Act"), chapter 1 of the 2012 Laws of New York, a new provision has been added to Stat Finance Law (SFL) § 165-a and New York General Municipal Law § 103-g, both effective April 12, 2012. Under the Act, the Commissioner of the Office of General Services (OGS) will be developing a list of "persons" who are engaged in "investment activities in Iran" (both are defined terms in the law) (the "Prohibited Entities List"). Pursuant to SFL § 165-a(3)(b), the initial list is expected to be issued no later than 120 days after the Act's effective date at which time it will be posted on the OGS website.

By submitting a bid in response to this solicitation or by assuming the responsibility of a Contract awarded hereunder, each Bidder/Contractor, any person signing on behalf of any Bidder/Contractor and any assignee or subcontractor and, in the case of a joint bid, each party thereto, certifies, under penalty of perjury, that once the Prohibited Entities List is posted on the OGS website, that to the best of its knowledge and belief, that each Bidder/Contractor and any subcontractor or assignee is not identified on the Prohibited Entities List created pursuant to SFL §165-a(3)(b).

Additionally, Bidder/Contractor is advised that once the Prohibited Entities List is posted on the OGS Website, any Bidder/Contractor seeking to renew or extend a Contract or assume the responsibility of a Contract awarded in response to this solicitation must certify at the time the Contract is renewed, extended or assigned that it is not included on the Prohibited Entities List.

During the term of the Contract, should the School District receive information that a Bidder/Contractor is in violation of the above-referenced certification, the School District will offer the person or entity an opportunity to respond. If the person or entity fails to demonstrate that he/she/it has ceased engagement in the investment which is in violation of the Act within 90 days after the determination of such violation, then the School District shall take such action as may be appropriate including, but not limited to, imposing sanctions, seeking compliance, recovering damages or declaring the Bidder/Contractor in default. The School District reserves the right to reject any bid or request for assignment for a Bidder/Contractor that appears on the Prohibited Entities List prior to the award of a contract and to pursue a responsibility review with respect to any Bidder/Contractor that is awarded a contract and subsequently appears on the Prohibited Entities List.

I, _____, being duly sworn, deposes and says that he/she is the _____ of the _____ Corporation and that neither the Bidder/Contractor nor any proposed subcontractor is identified on the Prohibited Entities List.

SIGNED

SWORN to before me this

_____ day of _____ 20__

Notary Public: _____

DECLARATION OF BIDDER'S INABILITY TO PROVIDE CERTIFICATION OF COMPLIANCE WITH THE IRAN DIVESTMENT ACT

Bidders shall complete this form if they cannot certify that the Bidder/Contractor or any proposed Subcontractor is not identified on the Prohibited Entities List. The District reserves the right to undertake any investigation into the information provided herein or to request additional information from the bidder.

Name of Bidder: _____

Address of the Bidder: _____

Has bidder been involved in investment activities in Iran? _____

Describe the type of activities including but not limited to the amounts and the nature of the investments (e.g banking, energy, real estate)

If so, when did the first investment activity occur? _____

Have the investment activities ended? _____

If so, what was the date of the last investment activity? _____

Has the bidder adopted, publicized, or implemented a formal plan to cease the investment activities in Iran and to refrain from engaging in any new investments in Iran? _____

If so, provide the date of the adoption of the plan by the bidder and proof of the adopted resolution, if any and a copy of the formal plan. _____

In detail, state the reasons why the bidder cannot provide the Certification of Compliance with the Iran Divestment Act below (additional pages may be attached): _____

I, _____ being duly sworn, deposes and says that he/she is the _____ of the _____ Corporation and the foregoing is true and accurate.

SIGNED

SWORN to before me this

_____ day of _____ 20____

Notary Public: _____

APPENDIX E

HOLD HARMLESS AGREEMENT

It is hereby agreed and understood that the Contractor agrees to hold harmless and indemnify the district, the Board of Education or any officer, servant, agent or employee of the district from any lawsuit, action, proceeding, liability, judgment, claim, or demand which may arise out of:

- a) any injury to person or damage to property sustained by the Contractor, its agents, servants or employees
or by any person, firm, or corporation employed directly or indirectly by them upon or in connection with their performance under the contract, except for such injury or damage arising out of the gross negligence or willful misconduct of the district, the Board of Education, its officers, agents, servants or employees;
- b) any injury to person or damage to property sustained by any person, firm, or corporation, caused by any negligent act, default, error or omission of the Contractor, its agents, servants or employees, or by any person, firm, or corporation employed directly or indirectly by them upon or in connection with their performance under the Contract.

The assumption of indemnity, liability and loss hereunder shall survive Contractor's completion of service or other performance hereunder and any termination of this Contract.

The Contractor, at its own expense and risk, shall defend any legal proceedings that may be brought against the district, the Board of Education, or any officer, servant, agent or employee of the district on any such claim or demand, and shall satisfy any judgement that may be rendered against the district, the Board of Education, or any officer, servant, agent or employee of the district arising out of any such claim or demand.

This indemnification, defense and hold harmless agreement shall apply to any lawsuit, action, proceeding, liability, judgment, claim or demand, of whatever name or nature, notwithstanding that the Contractor may deem the same to be frivolous or without merit. It is intended that this agreement be interpreted in the broadest manner possible so as to insulate all of the entities, parties, and individuals of the district from any liability, cost or judgment, monetary or otherwise, as the same may relate to personnel and services provided by the Contractor; provided however, this indemnification, defense and hold harmless agreement shall not apply to any lawsuit, action, proceeding, liability, judgment, claim, or demand arising out of the gross negligence or willful misconduct of the district, the Board of Education, or any officer, servant, agent or employee of the district.

The bidder affirms acceptance of the Hold Harmless Agreement.

Signature: _____ Date: _____

Print Name & Title _____

APPENDIX F

STATEMENT OF INDEPENDENCE

The Proposer should provide an affirmative statement that they are independent of the District's business operations as defined by generally accepted auditing standards (GAAS), the U.S. General Accounting Office's Government Auditing Standards (1994) and the Institute of Internal Auditors. If applicable, the Proposer should list and describe its professional relationships involving the District during the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit or create an impairment to the Proposer's independence from the District's business operations. If the Proposer is a former employee of the District, a period of no less than twelve (12) months shall have elapsed since the Proposer completed their employment with the District before they may submit a proposal to provide internal auditing services for the District. In addition, the Proposer shall give the District written notice of any professional relationships entered into during the period of this agreement that might impair their independence.

APPENDIX G
INSURANCE REQUIREMENTS

The following is for informational purposes, and does not need to be returned as part of the proposal submissions

1. Notwithstanding any terms, conditions or provisions, in any other writing between the parties, the Proposer hereby agrees to effectuate the naming of the District as an Additional Insured on the Proposer's insurance policies, except for workers' compensation and N.Y. State Disability insurance.

2. The policy naming the District as an Additional Insured shall:

Be an insurance policy from an A.M. Best A- rated or better insurer, licensed to conduct business in New York State. A New York licensed and admitted insurer is strongly preferred. The decision to accept non-licensed and non-admitted carriers lies exclusively with the District.

State that the organization's coverage shall be primary and non-contributory coverage for the District, its Board, employees and volunteers with a waiver of subrogation in favor of the District for all coverages including Workers Compensation.

Additional insured status for General Liability coverage shall be provided by standard or other endorsements that extend coverage to the District. The decision to accept an endorsement rests solely with the District. A completed copy of the endorsements must be attached to the Certificate of Insurance to include General Liability, Auto Liability (where applicable) and Umbrella/Excess coverages.

3. The certificate of insurance must describe the services provided by the Proposer that are covered by the liability policies. At the District's request, the Proposer shall provide a copy of the declaration page of the liability and umbrella/excess policies with a list of endorsements and forms. If requested, the Proposer will provide a copy of the policy endorsements and forms.

4. The Proposer agrees to indemnify the District applicable deductibles and self-insured retentions.

5. Minimum Required Insurance:

Commercial General Liability Insurance

\$1,000,000 per Occurrence/ \$2,000,000 Aggregate

\$2,000,000 Products and Completed Operations

\$1,000,000 Personal and Advertising Injury

\$100,000 Fire Damage

\$10,000 Medical Expense

Automobile Liability

\$1,000,000 combined single limit for owned, hired, borrowed and non-owned motor vehicles.

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.

Umbrella/Excess Insurance

\$3,000,000 each Occurrence and Aggregate. Umbrella/Excess coverage shall be on a follow-form basis or provide broader coverage over the required Auto Liability (where applicable), General Liability and Professional Liability coverages.

6. The Proposer acknowledges that failure to obtain such insurance on behalf of the District constitutes a material breach of contract and subjects it to liability for damages, indemnification and all legal remedies available to the District. The Proposer is to provide the District with a certificate of insurance, evidencing the above requirements have been met, prior to the provision of services. The failure of the District to object to the contents of the certificate or the absence of same shall not be deemed a waiver of any rights held by the District.