



Jefferson Community College
Request for Proposal
Financial Audits

1. INTRODUCTION

This Request for Proposal (“RFP”) contains specifications covering independent audit services for the financial statements of:

- Jefferson Community College (JCC) and the Single Audit of Federal Awards

Attached for reference are the audited Financial Statements from last year. Audit services will be for a three-year period for the fiscal years ending August 31, 2026, 2027 and 2028 with the option to renew for two additional one-year terms upon mutual agreement by both parties.

JCC was founded in 1961. JCC is approved by and registered with the New York State Department of Education. It is authorized by the Board of Regents of the University of the State of New York to award Associate in Arts, Associate in Science, and Associate in Applied Science degrees.

2. GENERAL COMMENTS

- The accounting firm selected should be independent and not have any interest that would constitute a conflict of interest involving the Board of Trustees, Board of Directors, College or Affiliate employees or our County Sponsor.
- The accountant shall not assign, transfer, or subcontract any interest in the audit.
- The accounting firm shall not discriminate in its hiring practices against any employee or applicant because of age, race, religion, color, gender, sexual orientation, disability, marital status, or national origin; and be able to demonstrate compliance with affirmative action programs.
- For a period of at least five (5) years after the completion of the audit, the accountant shall make its work papers, records, and other evidence of the audit available to the Office of the New York State Comptroller and the State University of New York.
- The examination will consist of the review of internal controls and accounting procedures, and of the details of records including subsidiary records and supportive data as to legality, mathematical accuracy, propriety, and completeness of all transactions.
- In addition to auditing services, it is expected that the College, and its Affiliates, will require assistance with certain accounting and reporting



questions throughout the year. These should be anticipated in formulating your quotes and included in the annual audit fees.

- Final audit reports will be submitted and presented to the respective Boards.

3. SCHEDULE

The schedule for this RFP and the 2025 – 2026 Audit Schedule is shown below:

- | | |
|------------------------------------|----------------|
| • Release of RFP | April 2, 2026 |
| • Proposals due 2:00PM | April 30, 2026 |
| • Finance & Audit Committee Review | May 6, 2026 |
| • Board Approval of Selected Firm | June 3, 2026 |
| • Audit Planning | July 2026 |
| • Major Field Work | October 2026 |
| • Final College Audit Report | January 2027 |

4. CONTACTS

All inquiries of both a general and a technical nature should be emailed to Kaycee Ondrasek, kondrasek@sunyjefferson.edu Monday, April 13, 2026.

5. REQUIREMENTS

Proposals from independent certified public accountants must include:

- Information as to the firm's background and experience in auditing SUNY community colleges, other colleges and universities, programs financed by federal and local governments and non-profit organizations along with a list of references, contact names, and telephone numbers.
- Information as to the size and organizational structure of the firm.
- The location of the office which would perform the audit including the size and composition of this office (partners, staff, number and types of clients served).
- Identify the partner and, if possible, the managers who would be assigned to the audit along with the resumes for each. Also provide a description of the firm's policy on staff rotation.
- The proposals must quote separately the cost for each fiscal year to be audited. The cost proposals must be inclusive of all expenses for labor, travel, communications and all other miscellaneous expenses incurred in performing the audits.



- Anticipated timeframe within which you expect to conduct the audit to meet our deadline.
- A copy of the firm's latest Quality Peer Review Report.
- The firm must be available during the contract period to give opinions pertaining to the College's procedures, new systems, benefits, pensions, budgets, etc.
- Provide evidence of malpractice or errors and omissions insurance. The successful firm will take out and maintain such public liability and property damage, vehicle, special hazard and workers' compensation insurance to protect the College and Jefferson County from claims for all damage, loss or injury to persons and property which may arise, or be incurred, in or during the conduct of progress of all work without regard to whether the limits are listed herein. Successful firm shall provide Jefferson Community College with evidence of this insurance before it is permitted to work in the form of an insurance certificate.
- Sexual Harassment Compliance. The firm is in compliance with New York State Labor Law Section 201-g relative to Sexual Harassment prevention and training to all of its employees.
- Iranian Energy Sector Divestment. The firm is in compliance with New York General Municipal Law Section 103-g entitled "Iranian Energy Sector Divestment", in that said firm has not:
 - a. Provided good and services of \$20 million or more in the energy sector of Iran including but not limited to the provision of oil or liquified natural gas for the energy sector of Iran; or
 - b. Acted as a financial institution and extended \$20 million or more in credit to another person for forty-five days or more; if that persons intent was to use the credit to provide goods or services in the energy sector in Iran.

Any Contractor who has undertaken any of the above and is identified on a list created pursuant to Section 165-a (3) (b) of the New York State Finance Law as a person engaging in investment activities in Iran, shall not be deemed a responsible bidder pursuant to Section 103 of the New York State General Municipal Law.

Except as otherwise specifically provided herein, every Contractor submitting a bid in response to this Request for Bids must certify and affirm the following under penalties of perjury:

- 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 its knowledge and belief, that each bidder is not on the list created pursuant to NYS Finance Law Section 165-a (3) (b)." Jefferson



Community College will accept this statement electronically or within the bid documents submission in accordance with the provisions of Section 103 of the General Municipal Law.

Except as otherwise specifically provided herein, any Bid that is submitted without having complied with subdivision (a) above, shall not be considered for award. In any case where the Bidder cannot make the certification as set forth in subdivision (a) above, the Bidder shall so state and shall furnish with the bid, a signed statement setting forth in detail the reasons therefore. The College reserves its rights, in accordance with General Municipal Law Section 103-g to award the Bid to any Bidder who cannot make certification, on a case-by-case basis under the following circumstances.

1. The investment activities in Iran were made before April 12, 2012, the investment activities in Iran have not been expanded or renewed after April 12, 2012, and the Bidder has adopted, publicized and is implementing a formal plan to cease the investment activities in Iran and to refrain from engaging in any new investments in Iran; or
2. The College has made a determination the goods or services are necessary for the College to perform its functions and that, absent such an exemption, the College would be unable to obtain the goods or services for which the Bid is offered. Such a determination shall be made by the College in writing and shall be a public document.

Should any of the above-described policies be canceled or modified prior to their expiration date, the issuing company shall mail 30 days written notice of cancellation or modification to the College.



6. SUBMISSION OF PROPOSALS

Responses to this RFP must be e-mailed to: kondrasek@sunyjefferson.edu

Jefferson Community College
Attn: Kaycee Ondrasek
1220 Coffeen Street
Watertown, NY 13601

Proposals must be received no later than 2:00 PM on Monday, April 30, 2026.

Failure to respond to all points may be grounds for rejection. Jefferson Community College reserves the right to request additional information as needed.

7. SCOPE OF SERVICES

Objectives and Requirements – **General Purpose Financial Audits and OMB Circular A-133 (Single Audit)**. The entities wish to meet the following objectives as a result of general-purpose financial audit(s):

- To determine that the financial statements of the College present fairly their financial position and the results of operations in accordance with Generally Accepted Accounting Principles (GAAP) as of August 31 for each year ended covered under this proposal
- To determine that management assertions regarding economic actions and events embodied in the financial statements are verifiable, properly classified and disclosed.
- To determine the extent to which management assertions on the financial statements conform to established criteria, standards, rules, regulation, and applicable statutes.
- To communicate to the respective Boards the auditors' conclusions, in the form of an independent auditors' report, as to the fairness with which the financial statements present the financial position as of the year ended in each of the fiscal years covered by the proposal, and for the years then ended in conformity with GAAP.
- To communicate to the respective Boards the auditors' conclusions, in the form of a management letter regarding any existing material weaknesses in accounting, fiscal procedures, or internal control, and any other matters that may come to their attention, together with any recommendations for corrections or improvements.



Single Audit Objectives – The College wishes to meet the following objectives as a result of the single audit of federally funded award agreements and negotiated contracts:

- Determine that the College has internal accounting and other control systems to provide reasonable assurance that it is managing its federal awards in compliance with applicable laws and regulations.
- Determine that the College has complied with laws and regulations that may have a material effect on its financial statements and on each major federal award program, as defined in OMB Circular A-133.

COLLEGE AND ENTITIES WORK

- The College will assist in the preparation of draft financial statements, including footnotes and other appropriate supporting documentation, in accordance with GAAP as of August 31 and for the year then ended for each of the fiscal years covered by this proposal.
- The College will provide prior year and current year ending balances or amounts on schedules required by the audit firm. In an effort to assist the audit firm in reducing its costs, college staff has customarily provided detailed supporting schedules for all balance sheet accounts and major revenue and expense accounts.

AUDIT REQUIREMENTS

The financial statements and single audits will be conducted in accordance with:

- a) Generally Accepted Auditing Standards (GAAS)
- b) The American Institute of Certified Public Accountant's Industry Audit Guide
- c) Audits of Colleges and Universities (the "Audit Guide")
- d) OMB Revised Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations.
- e) Applicable Governmental Accounting Standards.

At a minimum, the financial statement audit shall consist of the following:

- An independent auditors' report and opinion as to the fairness with which the financial statements present fairly each entities financial position related to their business-type activities, the aggregate



discretely presented component units of Jefferson Community College and the respective changes in financial position and cash flows for the years then ended.

- Additionally, the auditors' report and opinion should indicate that any supplemental information included as part of the basic financial statements is fairly stated in all material respects in relation to the basic financial statements.
- Audited financial statements consisting of a Statement of Net Position as of August 31, the Statements of Revenues, Expenses and Changes in Net Position and the Statements of Cash Flows for the years then ended and other statements as may be required.
- A management letter identifying any existing material weaknesses in accounting, financial procedures or internal control and any other matters that may come to the auditors' attention, together with any recommendation for corrections or improvements.

At a minimum the single audit shall consist of the following:

- Financial statements and a schedule of federal awards which identifies all programs and includes the total expenditures for each program and the auditors' report on the statements and the schedules.
- A written report on the independent auditors' understanding of the internal control structure and the assessment of control risk.
- All fraud or illegal acts or indications of such acts, including all questioned costs found as the result of these acts that the auditors become aware of, may be covered in a separate written report.
- In addition to the audit reports, the college shall provide comments on the findings and recommendations of the reports, including a corrective action plan, resolution of audit findings, if any, between the college and the U.S. Department of Education.

AUDIT REPORTING

- The auditors shall submit 3 - 10 bound copies of the audited financial statements and related auditors' reports and opinions and single audit report. All reports must be delivered to the college in accordance with the agreed upon audit process schedule as prepared by the College and the audit firm.

AUDIT WORK PAPERS

- At the conclusion of the audits, the auditor shall meet with the representatives from each entity to review the audit reports, the



management letter or other comments or suggestions, and any other findings. Findings of material weaknesses, qualifications of the auditors' reports and defalcations shall be communicated in writing. The written communications shall include any responses or other comments as appropriate by the College management or its respective Boards as deemed necessary. During the course of the audits, the auditor will meet regularly with the appropriate management team member to review the status of each of the audits.

- If requested, audit work papers shall be made available to the College following completion of the audit.

OTHER REQUIRED SERVICES

- As a part of providing on going professional services to the College the auditor will be required to provide a timely written description of changes in rules and reporting requirements such as, GASB, GAAP, OMB circular A-133, and other applicable regulations occurring during the contract period and the impact thereof, if any, to the appropriate entity.
- To enhance the effectiveness of the College's management team, the auditor shall also provide current information on prevailing industry practices through mailings of technical material and other publications as appropriate.



8. EVALUATION OF PROPOSALS

Each proposal submitted will be reviewed and evaluated by a committee composed of appropriate College officials and their Finance, Audit & Compliance Committee(s). Proposals will be assessed according to the following criteria:

- Experience in college and university auditing, particularly, SUNY community colleges.
- Audit experience of partner / staff to be assigned with higher education audits.
- Cost of services for audit of financial statements and single audit.
- Responsiveness to the proposal in clearly stating an understanding of the scope of services.
- Results of the firm's peer review.
- Client references.

Firms submitting proposals may be requested to make a presentation to College officials and members of their respective Finance, Audit & Compliance Committee(s). Such presentations will provide submitting firms an opportunity to clarify any aspects of their written proposals about which there may be questions. Such oral presentations shall be requested solely at the discretion of the entities and not all submitting firms may be requested to present.

9. CONTRACT AWARD

- Each respondent should include in its written response its best pricing proposal as well as all requirements, terms or conditions it may have, and should not assume that an opportunity will exist to add such matters or modify their proposal after the proposal has been submitted.
- The entities will evaluate all proposals properly submitted in response to this RFP.
- The entities reserve the right in awarding a contract to consider the qualifications of the firms, as well as the amounts of the various proposals. The contract may not necessarily be awarded to the firm which proposes the lowest pricing offer. The entities reserve the right to accept or reject any and all proposals and to waive any irregularities or informalities and to award the contract that is deemed to be in the best interest of the entities.



Attachment
Certification Pursuant to Section 103-g
of the New York State General Municipal Law

- 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 its knowledge and belief that each bidder is not on the list created pursuant to paragraph (b) of subdivision 3 of Section 165-a of the New York State Finance Law.
- B. A Bid shall not be considered for award, nor shall any award be made where the condition set forth in Paragraph A above has not been complied with; provided, however, that in any case the bidder cannot make the foregoing certification set forth in Paragraph A above, the bidder shall so state and shall furnish with the bid a signed statement which sets forth in detail the reasons therefore. Where Paragraph A above cannot be complied with, the Purchasing Department to the political subdivision, public department, agency or official thereof to whom the bid is made, or his designee, may award a bid, on a case-by-case basis under the following circumstances:
1. The investment activities in Iran were made before April 12, 2012, the investment activities in Iran have not been expanded or renewed after April 12, 2012, and the Bidder has adopted, publicized and is implementing a formal plan to cease the investment activities in Iran and to refrain from engaging in any new investments in Iran; or
 2. The College has made a determination the goods or services are necessary for the College to perform its functions and that, absent such an exemption, the College would be unable to obtain the goods or services for which the Bid is offered. Such a determination shall be made by the College in writing and shall be a public document.

This proposal is signed by the bidder with full knowledge and acceptance of all the provisions listed above.

FIRM NAME _____
SIGNATURE _____
PRINT NAME _____
OFFICIAL ADDRESS _____
DATE _____ TELEPHONE NO. _____



Attachment
Certification Pursuant to Section 201-g
of the New York State Labor Law

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 the bidder has and has implemented a written policy addressing sexual harassment prevention in the workplace and provides annual sexual harassment prevention training to all of its employees.** Such policy shall, at a minimum, meet the requirements of section two hundred one-g (Section 201-g) of the labor law.

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 its knowledge and belief that each bidder is compliant and meets the requirements of Section 201-g of the labor law.

A Bid shall not be considered for award, nor shall any award be made where the conditions set forth above has not been complied with.

This proposal is signed by the bidder with full knowledge and compliance of all the provisions listed above.

_____ COMPANY NAME

_____ ADDRESS

_____ ZIP CODE

_____ TELEPHONE NUMBER

_____ AUTHORIZED SIGNATURE

_____ TITLE

_____ DATE



BID/RFP FORM & NON-COLLUSIVE BIDDING CERTIFICATE

BID/RFP TITLE: _____

DATE OF PROPOSAL: _____

The undersigned proposes to furnish products or services to specifications and/or award criteria included in this bid document, at the price(s) set forth, as required to meet the College's needs. Any deviation to the award criteria and/or specifications must be noted on the bid form, fully explained on Company Letterhead and attached or the deviations will not be considered part of the proposal. Please be advised that vendor changes to bid specifications and/or bid form may render a bid non-responsive and the bidder will be disqualified.

By submission of this proposal, 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 their knowledge and belief:

1. The prices in this bid/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 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.

This proposal/bid is signed by the bidder with full knowledge and acceptance of all the provisions of the general specifications, the proposal, and the group specifications.



Time needed for delivery after receipt of order: _____

Manufacturer's term or warranty and conditions (if applicable): _____

Deviations: Yes ___ No ___

Company Name: _____

Federal Identification #: _____

Address: _____

City, State, Zip Code: _____

Area Code/Telephone No: _____

Authorized Signature: _____

Printed Name: _____ Title: _____

Date: _____

NOTE: THE BID FORM AND NON-COLLUSIVE BIDDING CERTIFICATE MUST BE SIGNED TO COMPLETE BID.



JEFFERSON COMMUNITY COLLEGE

**FINANCIAL AUDITS PROPOSAL FORM
PER SPECIFICATIONS**

PROPOSAL FORM – THREE YEAR

We hereby propose to furnish auditing at Jefferson Community College and to complete this contract in accordance with the specifications for the sum of:

First Year	2025 – 2026	\$ _____
Second Year	2026 – 2027	\$ _____
Third Year	2027 – 2028	\$ _____
Fourth Year (OPTIONAL)	2028 – 2029	\$ _____
Fifth Year (OPTIONAL)	2029 – 2030	\$ _____

Signed

Title

Company

Address



NON-BIDDER'S RESPONSE FORM

For purposes of maintaining accurate bidder's lists and facilitating your firm's response to our invitation for bid, Jefferson Community College is interested in ascertaining reasons for prospective bidders' failure to respond to invitations for bids. If your firm is not responding to this bid, please indicate the reason(s) by checking any appropriate item(s) below and returning this form to Jefferson Community College Purchasing Department, 1220 Coffeen Street, Watertown, New York, 13601. Failure to either submit a bid proposal or return this form may result in removal of your firm's name from our bidder's lists. Thank you for your cooperation.

We are not responding to this invitation for bid for the following reason(s):

- Items or materials requested not manufactured by us or not available to our company.
- Our items or materials do not meet specifications.
- Specifications not clearly understood or applicable (too vague, too rigid, etc.).
- Quantities too small.
- Insufficient time allowed for preparation of bid.
- Incorrect address used. Correct mailing address is:

- Our branch/division handles this type of bid.
Correct name and mailing address is:

- We are unable to bid at this time but would like to continue to receive invitations for bids.

- We are unable to bid and wish to be removed from the bidder's lists.

FIRM NAME _____
SIGNATURE _____
PRINT NAME _____
OFFICIAL ADDRESS _____
DATE _____ TELEPHONE NO. _____