



**DOLLAR COST BID**  
**RFP22 – INDEPENDENT EXTERNAL AUDITING SERVICES**  
April 28, 2022

Cheektowaga Central School District  
Depew Union Free School District  
East Aurora Union Free School District  
Erie 1 BOCES  
Erie 2-Chautauqua-Cattaraugus BOCES  
Hamburg Central School District  
Lancaster Central School District  
Lewiston-Porter Central School District  
Lockport City School District  
Maryvale Union Free School District  
Niagara Falls City School District

Sara M. Dayton, CPA | [sdayton@LumsdenCPA.com](mailto:sdayton@LumsdenCPA.com)  
Seth D. Hennard, CPA | [shennard@LumsdenCPA.com](mailto:shennard@LumsdenCPA.com)

## DOLLAR COST BID

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Our fees contemplate a partnership between the management and staff of the Districts and BOCES and Lumsden McCormick. As partners, we both have certain responsibilities and expectations about the conduct of the audit. Our responsibilities include the performance and timely completion of the audit and the issuance of our opinions on your financial statements and related reports. Our responsibilities also include adequately planning the audit with your management and staff and identifying the reports, workpapers, documents, and data that must be available before an audit can be performed.

All quotes are based on currently known facts and circumstances. Should changes result due to legislative or reporting requirements, revised fee estimates will be prepared based upon the additional services required and will be discussed with the districts.

Our fee estimate includes time to respond to non-audit related questions and issues that normally arise throughout the year. It is not our normal practice to charge separately for telephone, personal, and electronic communications relating to matters that arise during the year. We believe continuing communication to be an important aspect of our service approach. If we are engaged on matters requiring substantive research or specific consulting skills, we will provide you an estimate of the anticipated cost in advance. These services will be billed at the hourly rates quoted below. Approximate annual hours are dependent on the staffing needs of the individual districts but are estimated as follows:

	<b>Hourly Rate</b>	<b>Approximate Annual Hours</b>
Partner	\$310	15-50
Principal	260	20-50
Manager	187	20-60
Supervisory Staff	153	40-120
Staff	111	40-120
Other (Administrative Staff)	40	5-20

Our invoices are rendered each month as work is performed. We do not final bill until all reports are delivered. Our invoices are due upon presentation; work will be suspended if any invoice is past due for more than sixty days and will not be started again until all open invoices are paid.

It is our experience that differences in fee estimates are normally caused by unequal levels of proposed service. If you believe our fee estimate appears inconsistent with those proposed by other firms, we would welcome the opportunity to meet with you to ensure that the scope of the services you will receive is appropriate to meet your needs.

As a partner in Lumsden & McCormick, LLP, I certify that I represent our Firm. I am empowered to submit our proposal and sign engagement letters stipulating the terms of our engagement.

Signature   
Sara M. Dayton, CPA

Name of Firm Lumsden & McCormick, LLP  
Address 369 Franklin St.  
Buffalo, New York 14202  
Contact 716-856-3300 (phone) / 716-856-2524 (fax)  
Information sdayton@LumsdenCPA.com

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**Appendix A**


**Request for Proposals  
2022 RFP Independent (External) Audit Services**

**PROPOSER GUARANTEES**

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

The Proposer has read Appendix and Contractual Requirements, and agrees that the rights and prerogatives as detailed are retained by Erie 1 BOCES.

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

Signature of Official:   
Name (typed): Sara M. Dayton, CPA  
Title: Partner  
Firm: Lumsden & McCormick, LLP  
Date: April 28, 2022

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**Appendix B**

**Request for Proposals  
2022 RFP Independent (External) Audit Services**

**PROPOSER WARRANTIES**

Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees, or agents thereof.

Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of Erie 1 BOCES.

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

Signature of Official:



Name (typed):

Sara M. Dayton, CPA

Title:

Partner

Firm:

Lumsden & McCormick, LLP

Date:

April 28, 2022

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**Appendix C**

**Request for Proposals  
2022 RFP Independent (External) Audit Services**

**SCHEDULE OF AUDIT QUOTATIONS  
CHEEKTOWAGA CENTRAL SCHOOL DISTRICT**

June 30,	2022	Option Years			
		2023	2024	2025	2026
Audit of general-purpose financial statements	\$ 16,000	\$ 17,000	\$ 18,000	\$ 19,500	\$ 20,750
All other services not separately listed below (Extraclassroom)	3,000	3,100	3,300	3,300	3,300
Single Audit	3,500	3,500	3,500	3,500	3,500
<b>TOTAL ALL-INCLUSIVE MAXIMUM PRICE</b>	<b>\$ 22,500</b>	<b>\$ 23,600</b>	<b>\$ 24,800</b>	<b>\$ 26,300</b>	<b>\$ 27,550</b>

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**Appendix C**

**Request for Proposals  
2022 RFP Independent (External) Audit Services**

**SCHEDULE OF AUDIT QUOTATIONS  
DEPEW UNION FREE SCHOOL DISTRICT**

June 30,	2022	Option Years			
		2023	2024	2025	2026
Audit of general-purpose financial statements	\$ 18,500	\$ 20,000	\$ 21,500	\$ 23,000	\$ 24,500
All other services not separately listed below (Extraclassroom)	3,000	3,000	3,000	3,000	3,000
Single Audit	3,500	3,500	3,500	3,500	3,500
<b>TOTAL ALL-INCLUSIVE MAXIMUM PRICE</b>	<b>\$ 25,000</b>	<b>\$ 26,500</b>	<b>\$ 28,000</b>	<b>\$ 29,500</b>	<b>\$ 31,000</b>

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**Appendix C**

**Request for Proposals  
2022 RFP Independent (External) Audit Services**

**SCHEDULE OF AUDIT QUOTATIONS  
EAST AURORA UNION FREE SCHOOL DISTRICT**

June 30,	2022	Option Years			
		2023	2024	2025	2026
Audit of general-purpose financial statements	\$ 16,000	\$ 17,250	\$ 18,250	\$ 19,500	\$ 20,500
All other services not separately listed below (Extraclassroom)	2,500	2,500	2,750	2,750	3,000
Single Audit	3,000	3,000	3,000	3,000	3,000
<b>TOTAL ALL-INCLUSIVE MAXIMUM PRICE</b>	<b>\$ 21,500</b>	<b>\$ 22,750</b>	<b>\$ 24,000</b>	<b>\$ 25,250</b>	<b>\$ 26,500</b>

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**Appendix C**

**Request for Proposals  
2022 RFP Independent (External) Audit Services**

**SCHEDULE OF AUDIT QUOTATIONS  
ERIE 1 BOCES**

June 30,	2022	Option Years			
		2023	2024	2025	2026
Audit of general-purpose financial statements	\$ 28,000	\$ 30,000	\$ 32,000	\$ 34,000	\$ 36,000
All other services not separately listed below (Extraclassroom)	3,000	3,000	3,000	3,000	3,000
Single Audit	4,000	4,000	4,000	4,000	4,000
<b>TOTAL ALL-INCLUSIVE MAXIMUM PRICE</b>	<b>\$ 35,000</b>	<b>\$ 37,000</b>	<b>\$ 39,000</b>	<b>\$ 41,000</b>	<b>\$ 43,000</b>



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**Appendix C**

**Request for Proposals  
2022 RFP Independent (External) Audit Services**

**SCHEDULE OF AUDIT QUOTATIONS  
ERIE 2 CHAUTAUQUA-CATTARAUGUS BOCES**

June 30,	2023	Option Years			
		2024	2025	2026	2027
Audit of general-purpose financial statements	\$ 23,500	\$ 25,000	\$ 26,500	\$ 28,250	\$ 30,000
All other services not separately listed below (Extraclassroom)	3,000	3,000	3,000	3,000	3,000
Single Audit	3,500	3,500	3,500	3,500	3,500
<b>TOTAL ALL-INCLUSIVE MAXIMUM PRICE</b>	<b>\$ 30,000</b>	<b>\$ 31,500</b>	<b>\$ 33,000</b>	<b>\$ 34,750</b>	<b>\$ 36,500</b>

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Request for Proposals  
2022 RFP Independent (External) Audit Services

SCHEDULE OF AUDIT QUOTATIONS  
HAMBURG CENTRAL SCHOOL DISTRICT

June 30,	2022	Option Years			
		2023	2024	2025	2026
Audit of general-purpose financial statements	\$ 18,500	\$ 19,500	\$ 20,750	\$ 22,000	\$ 23,500
All other services not separately listed below (Extraclassroom)	3,000	3,000	3,100	3,200	3,200
Single Audit	3,500	3,500	3,500	3,500	3,500
<b>TOTAL ALL-INCLUSIVE MAXIMUM PRICE</b>	<b>\$ 24,750</b>	<b>\$ 26,000</b>	<b>\$ 27,350</b>	<b>\$ 28,700</b>	<b>\$ 30,200</b>

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Request for Proposals  
2022 RFP Independent (External) Audit Services

SCHEDULE OF AUDIT QUOTATIONS  
LANCASTER CENTRAL SCHOOL DISTRICT

June 30,	2022	Option Years			
		2023	2024	2025	2026
Audit of general-purpose financial statements	\$ 22,000	\$ 23,500	\$ 25,000	\$ 26,750	\$ 28,250
All other services not separately listed below (Extraclassroom)	3,000	3,000	3,000	3,000	3,250
Single Audit	3,500	3,500	3,500	3,500	3,500
<b>TOTAL ALL-INCLUSIVE MAXIMUM PRICE</b>	<b>\$ 28,500</b>	<b>\$ 30,000</b>	<b>\$ 31,500</b>	<b>\$ 33,250</b>	<b>\$ 35,000</b>

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Request for Proposals  
2022 RFP Independent (External) Audit Services

SCHEDULE OF AUDIT QUOTATIONS  
LEWISTON-PORTER CENTRAL SCHOOL DISTRICT

June 30,	2024	Option Years			
		2025	2026	2027	2028
Audit of general-purpose financial statements	\$ 18,000	\$ 19,250	\$ 20,500	\$ 21,750	\$ 23,250
All other services not separately listed below (Extraclassroom)	3,000	3,000	3,100	3,200	3,200
Single Audit	3,500	3,500	3,500	3,500	3,500
<b>TOTAL ALL-INCLUSIVE MAXIMUM PRICE</b>	<b>\$ 24,500</b>	<b>\$ 25,750</b>	<b>\$ 27,100</b>	<b>\$ 28,450</b>	<b>\$ 29,950</b>

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Appendix C

Request for Proposals  
2022 RFP Independent (External) Audit Services

SCHEDULE OF AUDIT QUOTATIONS  
LOCKPORT CITY SCHOOL DISTRICT

June 30,	2025	Option Years			
		2026	2027	2028	2029
Audit of general-purpose financial statements	\$ 22,750	\$ 24,250	\$ 25,750	\$ 27,500	\$ 29,250
All other services not separately listed below (Extraclassroom)	3,000	3,000	3,100	3,100	3,100
Single Audit	3,500	3,500	3,500	3,500	3,500
<b>TOTAL ALL-INCLUSIVE MAXIMUM PRICE</b>	<b>\$ 29,250</b>	<b>\$ 30,750</b>	<b>\$ 32,350</b>	<b>\$ 34,100</b>	<b>\$ 35,850</b>

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Request for Proposals  
2022 RFP Independent (External) Audit Services

SCHEDULE OF AUDIT QUOTATIONS  
MARYVALE UNION FREE SCHOOL DISTRICT

June 30,	2022	Option Years			
		2023	2024	2025	2026
Audit of general-purpose financial statements	\$ 17,000	\$ 18,000	\$ 19,250	\$ 20,500	\$ 21,750
All other services not separately listed below (Extraclassroom)	3,000	3,100	3,100	3,150	3,250
Single Audit	3,500	3,600	3,600	3,600	3,600
<b>TOTAL ALL-INCLUSIVE MAXIMUM PRICE</b>	<b>\$ 23,500</b>	<b>\$ 24,700</b>	<b>\$ 25,950</b>	<b>\$ 27,250</b>	<b>\$ 28,600</b>

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Request for Proposals  
2022 RFP Independent (External) Audit Services

SCHEDULE OF AUDIT QUOTATIONS  
NIAGARA FALLS CITY SCHOOL DISTRICT

June 30,	2022	Option Years			
		2023	2024	2025	2026
Audit of general-purpose financial statements	\$ 27,000	\$ 28,500	\$ 30,500	\$ 32,500	\$ 34,500
All other services not separately listed below (Extraclassroom)	3,500	3,750	3,750	3,750	3,750
Single Audit	4,500	4,500	4,500	4,500	4,500
<b>TOTAL ALL-INCLUSIVE MAXIMUM PRICE</b>	<b>\$ 35,000</b>	<b>\$ 36,750</b>	<b>\$ 38,750</b>	<b>\$ 40,750</b>	<b>\$ 42,750</b>

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**Appendix D  
Request for Proposals  
2022 RFP External Audit**

**SCHEDULE OF FEES FOR ADDITIONAL SERVICES AND AUDITS  
IF REQUESTED BY THE DISTRICT**

	<u>HOURLY RATE</u>
PARTNER	\$ 310
PRINCIPAL	260
MANAGER	187
SUPERVISORY STAFF	153
STAFF	111
OTHER (Administrative Staff)	40



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**Appendix E Request for Proposals  
2022 RFP External Audit  
EVALUATION SUMMARY**

**Name of Firm: Lumsden & McCormick, LLP**

- Independence (5) \_\_\_\_\_
- Prior Single Audit Experience (5) \_\_\_\_\_
- Firm Qualifications and Experience (25) \_\_\_\_\_
- Partner, Supervisory and Staff Qualifications and Experience (10) \_\_\_\_\_
- Similar Engagements with Districts (5) \_\_\_\_\_
- Specific Audit Approach (2) \_\_\_\_\_
- Identification of Anticipated Potential Audit Problems (5) \_\_\_\_\_
- Report Format (5) \_\_\_\_\_
- Cost (20) \_\_\_\_\_

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Grand Total – Total Points (100 max) \_\_\_\_\_