

**North Greece Fire District
1766 Latta Road
Rochester, NY 14612**

**Request for Proposal for Professional Auditing Services
2026-2030**

I. INTRODUCTION

A. General Information

The North Greece Fire District (hereafter referred to as District) is requesting proposals from qualified Independent Certified Public Accountants, or Independent Public Accountants to Audit its Financial Statements for five (5) fiscal years (ending December 31 of each year) of 2026 thru 2030. It is the District's responsibility, not the Auditor, to prepare all required components of the Financial Statements to be Audited. The audit is to be conducted in accordance with U.S. Generally Accepted Auditing Standards and the Standards Applicable to Financial Audits Contained in Government Auditing Standards, issued by the Comptroller General of the United States.

The following conditions apply to this Request for Proposals (RFP):

1. There is no express or implied obligation for the District to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.
2. Inquiries concerning this RFP must be submitted via email, and shall be addressed to Andy Hinds, District Treasurer, Treasurer@NorthGreeceFD.com. Inquiries shall be sent via email by July 10, 2026. District responses to all inquiries will be distributed to each potential proposer.
3. An appointment and on-site inspection may be scheduled by each proposer interested in submitting a proposal at the District Office, 1766 Latta Road, Rochester, New York 14612. Each potential proposer is cautioned that an on-site inspection is only intended to afford the proposer an opportunity to better understand the required level of service so the proposer may fully prepare a complete proposal. The on-site interview is not intended to afford a potential proposer the opportunity to discuss its specific audit approach and/or its qualifications and cost. If conducted, an on-site visit with each potential proposer will be scheduled.
4. For the proposal to be considered, the proposal must be received by sealed bid on or before July 14, 2026, by 2:00pm, addressed to Kari Dutton, District Secretary, at 1766 Latta Road, Rochester, New York 14612. The District reserves the right to reject any or all proposals submitted.
5. During the evaluation process, the District reserves the right where it may serve the District's best interest to request additional information or clarification from the proposer, or to allow corrections of non-material errors or omissions or waive non-material requirements. At the discretion of the District, firms submitting proposals may be requested to make oral presentations as part of the evaluation process. If conducted, oral presentations will be scheduled with each proposer.
6. 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.
7. Submission of a proposal indicates acceptance by the firm of the conditions contained in this RFP, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.
8. It is anticipated that the selection of a firm will be completed by July 14, 2026. RFP to be approved by the Board of Fire Commissioners July 14, 2026. Following notification of the selected firm, it is expected that a contract will be executed between both parties within a week or so following BOFC approval.
9. The District reserves the right, as best serves its interest, to change any of the projected dates set forth in this RFP.

B. Term of Engagement

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A five-year (5) contract is contemplated.

C. Subcontracting

No subcontracting is allowed.

II. NATURE OF SERVICES REQUIRED

A. General

The District is soliciting the services of Qualified Independent Certified Public Accountants and Independent Public Accountants to Audit The Financial Statements prepared by the District for the fiscal years (ending December 31 of each year) of 2026-2030. The audit is to be performed in accordance with the provisions contained in this RFP and shall include the Audit of the District's Length of Service Awards Program (LOSAP), and preparation of the District's Annual Financial Report.

B. Scope of Work to be Performed

The Auditor will be asked to express an opinion on the Fair Presentation of Its Financial Statements in conformity with Generally Accepted Accounting Principles or the Single Entry/Modified Accrual Regulatory Basis of Accounting as prescribed by the Office of the State Comptroller.

C. Auditing Standards to be Followed

To meet the requirements of this RFP, the audit shall be performed in accordance with:

Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

D. Reports to be Issued

For Audits of Financial Statements Prepared in Accordance with Generally Accepted Accounting Principles (GAAP).

Following completion of the Audit of the District's Fiscal Year-End Financial Statements, where applicable, the Auditor shall include:

- a. Independent Auditor's Report.
- b. Management Discussion and Analysis.
- c. Basic Financial Statements.
 - I. District-Wide Financial Statements.
 - II. Fund Financial Statements.
 - III. Notes to Financial Statements.
- d. Required Supplemental Information.
- e. Supplemental Information, as required by the New York State Office of the State Comptroller.
- f. Report on Compliance and on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.

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- g. Such other things as designated by the Office of the State Comptroller, including, but not limited to the District's responses to the questions listed in the District Questionnaire, which is part of the required filing in the Annual Financial Report (AFR).
- h. Such other things as designated by the Office of the State Comptroller, including, but not limited to the District's Length of Service Awards Program (LOSAP)

E. Other Reports

- 1. In the required report(s) on Internal Controls, the Auditor shall communicate any Reportable Conditions found during the Audit. A Reportable Condition shall be defined as a Control Deficiency, Significant Deficiency, or a Material Weakness in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the Financial Statements.
- 2. Non-reportable conditions discovered by the Auditors shall be verbally reported to management.
- 3. 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 Board of Fire Commissioners.
- 4. Reporting to the Board of Fire Commissioners.
Auditors shall ensure that the District's Governing Board is informed of each of the following:
 - a. The Auditor's responsibility under generally accepted auditing standards.
 - b. Significant accounting policies.
 - c. Management judgments and accounting estimates.
 - d. Significant audit adjustments.
 - e. Other information in documents containing Audited Financial Statements.
 - f. Disagreements with management.
 - g. Management consultation with other accountants.
 - h. Major issues discussed with management prior to retention.
 - i. Difficulties encountered in performing the audit.

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 seven (7) years, unless the firm is notified in writing by the 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:

- 1. North Greece Fire District
- 2. Office of the NYS State Comptroller

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.

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III. DESCRIPTION OF THE DISTRICT

A. Name and Telephone Number of Contact Person

The Auditor's principal contact with the District will be Andy Hinds, District Treasurer.
585-581-5426 – ahinds@northgreecefd.com

A list of key District personnel (note - titles remain same, names may change):

Commissioner – Walter Bedford
Commissioner – Jim Maxwell
Commissioner – Mark Stolte
Commissioner – William Rickman
Commissioner – John Nolan
Treasurer – Andy Hinds
Secretary - Kari Dutton
District Administrator - Tina Gretzinger
Chief – Kevin Battaglia

B. Background Information

1. The District response area encompasses approximately 28 square miles, and provides Fire Protection, Rescue & EMS Services to approximately 40,000 residents, numerous businesses, and facilities of public access such as churches and schools in the Northern part of the Town of Greece and Eastern part of the Town of Parma.
2. The District's fiscal year begins on January 1 and ends on December 31.
3. The District's 2026 total budget appropriations was \$22,533,245.
4. The District has approximately 65 active employees and 20 retirees.
5. The District also has a Length of Service Awards Program with approximately 25 active volunteers, along with approximately 20 past volunteers collecting from the Service Awards program.
6. The District would like its Auditor to come in quarterly and do various testing, provide a report with any deficiencies found during the quarterly testing.
7. The Treasurer may have questions throughout the year, and would appreciate a response within a day, and be on-site if necessary or requested. The District would prefer that the individuals directly working on the audit have significant fire district experience.

C. Fund Structure

The District uses the following Fund Types in its Financial Reporting:

1. General Fund (legally adopted annual budget), including Reserve Funds
2. Capital Project Funds (from time to time)

D. Budgetary Basis of Accounting

1. The District prepares its budget on a basis consistent with its basis of accounting and the office of the State Comptroller.

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2. The District follows the Guidelines as recommended in the New York State “Fire District Accounting and Reporting Manual”.

E. Pension and Other Plans the District Participates in

1. New York State and Local Retirement System.
2. New York State Police and Fire Retirement System.
3. Length of Service Awards Program (LOSAP).

F. Magnitude of Finance Operations

All Financial Accounting and Reporting is handled through the Treasurer.

1. Number of vendors the District regularly does business with approximately 300.
2. Number of purchase orders, vouchers, & invoices generated in a year: approximately 2,000.
3. Number of non-payroll checks issued in a year: approximately 1,000.
4. Number of paychecks distributed in a pay period (bi-weekly): approximately 65.

G. Computer Software

The District utilizes accounting software provided by Intuit, QuickBooks Online.

H. Availability of Prior Audit Reports and Working Papers

Each interested proposer wishing to review Prior Years’ Audit Reports and Management Letters should contact Andy Hinds at the North Greece Fire District office, 1766 Latta Road, Rochester, New York, 14612, 585-581-5426 or ahinds@northgreecefd.com. The District will use its best efforts to make prior audit reports and supporting working papers (on-site viewing only) available to each proposer to aid in its response to this RFP.

IV. TIME REQUIREMENTS

A. Proposal Calendar

The following is a list of key dates:

- | | |
|--|---------------|
| 1. RFP Released for Distribution: | June 23, 2026 |
| 2. Due Date for Notification of Inquiries or Review: | July 10, 2026 |
| 3. Due Date for Submitted Proposals: | July 14, 2026 |

B. Notification and Contract Dates

- | | |
|---|---------------------------------------|
| 1. Selection of Audit Firm by Committee: | July 14, 2026 |
| 2. Approved by the Board of Fire Commissioners: | July 14, 2026 |
| 3. Signed Contract between District & Audit Firm: | Within a week following BOFC approval |

C. Date Final Report is Due

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1. The Final Report of the Financial Statements of the District is due by the March Regular Scheduled meeting of the Board of Fire Commissioners each year.
2. The Final Report and five (5) copies shall be delivered to the Fire District Office if requested by the District Treasurer, along with an electronic copy provided via email.
3. The Final Report will be verbally presented to the Board of Fire Commissioners at a Board meeting following the distribution of the copies.

V. PROPOSAL REQUIREMENTS

A. General Requirements

1. Submission of Notification of Interest:
Firms interested in submitting a proposal are requested to submit in writing to the North Greece Fire District Secretary via USPS or email to kdutton@northgreecefd.com by July 10, 2026 with their "Notification of Interest".
2. Submission of Notification of Interest:
An on-site inspection of the District may be arranged for firms interested in submitting proposals. Fire District Office staff will be available to discuss their areas of responsibility.
3. Inquiries
Written inquiries concerning the RFP and its subject must be made to:
North Greece Fire District
Attention: Treasurer Andy Hinds
1766 Latta Road
Rochester, New York 14612
585-581-5426
ahinds@northgreecefd.com

District responses to all inquiries will be distributed to each potential proposer.
4. Submission of Proposals
The following material is required to be received by July 14, 2026 for a proposing firm to be considered.
 - a. A master copy (so marked) of a Technical Proposal and TWO copies to include the following:
 - i. Title Page
Title page showing the RFP subject; the firm's name; name, address, and telephone number of the contact person; and the proposal date.
 - ii. Table of Contents
 - iii. Transmittal Letter
A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes it to be best qualified to perform the engagement, and a statement that the proposal is a firm and irrevocable offer.
 - iv. Detailed Proposal
The detailed proposal should follow the order set forth in Section V, Part B, of this RFP.

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- b. A master copy (so marked) and TWO copies of a Cost Proposal in a separate sealed envelope marked as follows:

NORTH GREECE FIRE DISTRICT
RFP AUDIT - SEALED COST PROPOSAL
PROFESSIONAL AUDITING SERVICES
1766 LATTA ROAD
ROCHESTER, NEW YORK 14612

- c. The completed proposal, consisting of the two separate envelopes, shall be sent to the following address:

NORTH GREECE FIRE DISTRICT
RFP AUDIT
1766 LATTA ROAD
ROCHESTER, NEW YORK 14612

B. Technical Proposal

- 1. General Requirements
 - a. 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 District in conformity with the requirements of this RFP. As such, the substance of proposals will carry more weight than the 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 RFP requirement.

 - b. **THERE SHALL BE NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN THE TECHNICAL PROPOSAL DOCUMENT.**

 - c. The Technical Proposal shall address all points outlined in the RFP (excluding any cost information that should only be included in the Cost Proposal). The Technical Proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the RFP requirements. While additional data may be presented, the information in ensuing items 2 through 8 must be included. They represent the criteria against which the Technical Proposal will be evaluated.

- 2. Independence
 - a. The firm should provide an affirmative statement that it is independent of the District as defined by the standards applicable to Financial Audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

- 3. Firm Qualifications and Experience
 - a. The proposer should state the size of the firm, the size of its governmental audit staff, the location of the office where this engagement is to be performed, and the number and nature of the professional staff to be employed in this engagement on a full and part-time basis.

 - b. The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement of whether that quality control review included a review of specific government engagements.

 - c. 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

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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.

4. Partner, Supervisory and Staff Qualifications and Experience
 - a. Proposer shall 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 person is registered or licensed to practice as a Certified Public Accountant in New York State. Information on the Government Auditing Experience of each person, including relevant continuing professional education for the past five (5) years and membership in professional organizations relevant to the performance of this audit should be provided.
 - b. 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. Indicate how the quality of staff over the term of the agreement will be assured.
 - c. Engagement partners, managers, other supervisory staff, and specialists mentioned in response to this RFP 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. However, in either case, the District retains the right to approve or reject replacements.
 - d. Consultants and firm specialists mentioned in response to this RFP can only be changed with the express prior written permission of the District, which retains the right to approve or reject replacements.
 - e. Other audit personnel may be changed at the discretion of the proposer provided replacements have substantially the same or better qualifications or experience.
5. Similar Engagements with Other Fire Districts
 - a. For the Firm's Office that will be assigned responsibility for the audit, list the most Significant Engagements (maximum of five) performed in the last five years that are similar to the engagement described in the RFP.
 - b. Indicate the scope of work, date, engagement partners, total hours, and name and telephone number of the principal client contact.
6. Specific Audit Approach
 - a. The Technical 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 RFP. 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.
 - b. Each proposer will be required to provide the following information on its Audit Approach:
 - a. Proposed segmentation of the engagement.
 - b. Level of staff and number of hours to be assigned to each proposed segment of the engagement.

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- c. **NO DOLLAR COSTS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL**
 - c. Sample size, type, and extent of testing.
 - d. Approach to be taken to gain and document an understanding of the District's Internal Control Structure.
 - e. Approach to be taken in determining Laws and Regulations that will be subject to audit test work.
 - f. Approach to be taken in Drawing Audit Samples for purposes of Tests of Compliance.
7. Identification of Anticipated Potential Audit Problems
- a. The Technical 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.
8. Report Format
- a. The Technical Proposal should include sample formats for required reports.

C. Sealed Cost Proposal

- 1. All-Inclusive, Not-to-Exceed (NTE) Price
 - a. The Cost Proposal should contain all pricing information relative to performing the audit engagement as described in this RFP. The All-Inclusive NTE price to be bid is to contain all direct and indirect costs, including all out-of-pocket expenses.
 - b. The District will not be responsible for expenses incurred in preparing and submitting the Technical Proposal or the Cost Proposal. Such costs should not be included in the Cost Proposal.
 - c. The first page of the Cost Proposal should include the following information:
 - i. Name of firm.
 - ii. Certification that the person signing the Cost Proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the District.
 - iii. An All-Inclusive NTE Price for the December 31, 2026 engagement, the December 31, 2027 engagement, the December 31, 2028 engagement, the December 31, 2029 engagement, and the December 31, 2030 engagement.
- 2. Hourly rates by Partner, Specialist, Supervisory and Staff Level Multiplied by Hours Anticipated for Each
- 3. Hourly Rates for Additional Professional Services
- 4. Manner of Payment
 - a. Periodic payments will be made based on hours of work completed during the course of the engagement and out-of-pocket expenses incurred, up to the NTE price for the engagement. Ten percent (10%) may be withheld from each billing pending delivery of the firm's final reports.

VI ELECTION OF AUDITOR

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1. The Board of Fire Commissioners will approve a firm based on an evaluation of the proposals. The District reserves the right to enter into negotiations with the proposed offering the next-best value should the District be unable to negotiate and execute a contract with the awardee.
2. It is anticipated that a firm will be selected by committee by July 14, 2026. The committee will make their recommendation to the Board of Fire Commissioners for approval on July 14, 2026. Following notification of the firm selected, it is expected a contract prepared by the District will be executed between both parties within a week of BOFC approval.
3. Right to Reject Proposals
 - a. Submission of a proposal indicates acceptance by the firm of the conditions contained in this RFP unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.
 - b. The District reserves the right without prejudice to reject any or all proposals.

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APPENDIX A

PROPOSER GUARANTEES

1. The Proposer Certifies it can and will provide and make available, as a minimum, all services set forth in Nature of Services Required.
2. The Proposer has read Appendixes A-E and Contractual Requirements and Agrees that the District retains the rights and prerogatives as detailed.
3. The Proposer agrees to be bound by the Contractual Requirements Delineated in Appendixes A-E.

Signature of Official: _____

Name (typed or printed): _____

Title: _____

Firm: _____

Date: _____

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APPENDIX B

PROPOSER WARRANTIES

1. 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.
2. Proposer warrants that it will not assign, delegate, or subcontract its responsibilities under this agreement.
3. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.
4. Proposer warrants to complete all District required vendor documents.

Signature of Official: _____

Name (typed or printed): _____

Title: _____

Firm: _____

Date: _____

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APPENDIX C

ALL-INCLUSIVE, NOT-TO-EXCEED PRICE

2026 For the Audit Engagement as outlined in Section II above: \$ _____

2027 For the Audit Engagement as outlined in Section II above: \$ _____

2028 For the Audit Engagement as outlined in Section II above: \$ _____

2029 For the Audit Engagement as outlined in Section II above: \$ _____

2030 For the Audit Engagement as outlined in Section II above: \$ _____

ANNUAL LENGTH OF SERVICE AWARDS (LOSAP) AUDIT

2026 Preparation of the Annual Length of Service Awards (LOSAP) Audit: \$ _____

2027 Preparation of the Annual Length of Service Awards (LOSAP) Audit: \$ _____

2028 Preparation of the Annual Length of Service Awards (LOSAP) Audit: \$ _____

2029 Preparation of the Annual Length of Service Awards (LOSAP) Audit: \$ _____

2030 Preparation of the Annual Length of Service Awards (LOSAP) Audit: \$ _____

ANNUAL FINANCIAL REPORT PRICE

2026 Preparation of the Annual Financial Report: \$ _____

2027 Preparation of the Annual Financial Report: \$ _____

2028 Preparation of the Annual Financial Report: \$ _____

2029 Preparation of the Annual Financial Report: \$ _____

2030 Preparation of the Annual Financial Report: \$ _____

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APPENDIX D

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

HOURLY RATES

Partners: \$ _____

Managers: \$ _____

Supervisory Staff: \$ _____

Staff: \$ _____

Other (Specify): \$ _____

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APPENDIX E

LIST FIRE DISTRICTS YOU'RE CURRENTLY PROVIDING ACCOUNTING SERVICES

District: _____

Services Provided: _____

District: _____

Services Provided: _____

District: _____

Services Provided: _____

District: _____

Services Provided: _____

District: _____

Services Provided: _____