

**Homer Central School District  
PO Box 500  
Homer, New York 13077-0500**

**(607) 749-7241 ext 5030  
(607) 749-2312 FAX**

**Michael J. Falls  
Director of Business, Finance & Facilities III**

**MEMORANDUM**

**To: Homer CSD BOE & Kelli Yacavone, District Clerk**  
**From: Michael J. Falls, Director of Business, Finance & Facilities III**  
**Re: Internal/External Auditor Resolution**  
**Date: March 28, 2017**

It would be my recommendation to continue with Insero & Company and Raymond F. Wager based on their record of excellent service to the district and the bidding information listed below. The bids were for a four year term with a possible 5<sup>th</sup> year as determined by the district.

We received 3 responses to our RFP for External Auditing Services. They were from:

***Cuddy & Ward, LLP, CPA  
110 Genesee Street, Suite 230  
Auburn, NY***

***EFPR Croup, CPA, PLLC  
6390 Main Street, Suite 200  
Williamsville, NY***

***Insero & Company CPA, LLC  
401 E State Street, Suite 500  
Ithaca, NY***

We received 3 responses to our RFP for Internal Auditing Services. They were from:

***D'Arcangelo & Co., LLP  
200 East Garden Street  
Rome, NY 13440***

***Raymond F. Wager, CPA, PC  
1020 Lehigh Station Road  
Henrietta, NY***

<b>Internal Auditor</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Total</b>
<i>Raymond F. Wager, CPA, PC</i>	\$85/Hr					
Completion of Risk Assessment	\$ 6,000.00	\$ 6,100.00	\$ 6,200.00	\$ 6,300.00	\$ 6,400.00	\$ 31,000.00
Completion of Testing	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 17,500.00

<i>D'Arcangelo &amp; Co. LLP</i>	\$95/Hr					
Completion of Risk Assessment	\$ 6,705.88	\$ 6,817.65	\$ 6,929.41	\$ 7,041.18	\$ 7,152.94	\$ 34,647.06
Completion of Testing	\$ 3,911.76	\$ 3,911.76	\$ 3,911.76	\$ 3,911.76	\$ 3,911.76	\$ 19,558.82

<b>External Auditor</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Total</b>
All Inclusive Price to include: Extra Class, Single Audit & All other Funds/Accounts						
<i>Insero &amp; Company CPA, LLP</i>	\$ 18,900.00	\$ 18,900.00	\$ 19,400.00	\$ 19,400.00	\$ 20,000.00	\$ 96,600.00
<i>Cuddy &amp; Ward LLP, CPA</i>	\$ 18,000.00	\$ 19,000.00	\$ 20,000.00	\$ 20,500.00	\$ 21,000.00	\$ 98,500.00
<i>EFPR Group, CPA, PLLC</i>	\$ 21,000.00	\$ 21,500.00	\$ 22,000.00	\$ 22,500.00	\$ 23,000.00	\$110,000.00

**BOARD OF EDUCATION  
HOMER CENTRAL SCHOOL DISTRICT  
Homer CSD Internal/External Auditor Resolution  
March 28, 2017**

A regular meeting of the Board of Education of the Homer Central School District in the Counties of Cortland, Cayuga, Onondaga and Tompkins, New York was held at the Homer Elementary School, Central Park Place, Homer, New York, in said School District, on March 28, 2017, at 6:30 P.M. (Prevailing Time).

There were present:

Keith Fagerheim  
Michael Kilmer  
Joaquin Lira  
Luke M. Morenus, Vice President  
William Pedrick  
David Quinlan  
Levi Sutton  
Martin Sweeney  
Sonia Apker, President

There were absent:

Also Present:

Nancy S. Ruseio, Superintendent  
Michael Falls, Director of Business, Finance and Facilities III  
Kelli Yacavone, District Clerk

It was moved by \_\_\_\_\_, and seconded by Trustee \_\_\_\_\_,  
that the following resolution be adopted:

BE IT RESOLVED by this Board of Education as follows

**Homer CSD Internal/External Auditor Selection**

WHEREAS, bids were solicited for Internal and External Audit Services as described in the bid packets.

WHEREAS, bids were opened by Director of Business, Finance and Facilities III Michael Falls and Claims Auditor Melissa Meriwether on February 17, 2017 at 2:00 pm in Room 102 of Homer HS. Bids were received from:

<b>Internal Auditor</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Total</b>
<i>Raymond F. Wager, CPA, PC</i>	\$85/Hr.					
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All Inclusive Price to include: Extra Class, Single Audit & All other Funds/Accounts						
<i>Insero &amp; Company CPA, LLP</i>	\$ 18,900.00	\$ 18,900.00	\$ 19,400.00	\$ 19,400.00	\$ 20,000.00	\$ 96,600.00
<i>Cuddy &amp; Ward LLP, CPA</i>	\$ 18,000.00	\$ 19,000.00	\$ 20,000.00	\$ 20,500.00	\$ 21,000.00	\$ 98,500.00
<i>EFPR Group, CPA, PLLC</i>	\$ 21,000.00	\$ 21,500.00	\$ 22,000.00	\$ 22,500.00	\$ 23,000.00	\$110,000.00

NOW, THEREFORE, BE IT RESOLVED that the low bids provided by:

*Insero & Company CPA, LLC*  
*401 E State Street, Suite 500*  
*Ithaca, NY*

And

*Raymond F. Wager, CPA, PC*  
*1020 Lehigh Station Road*  
*Henrietta, NY*

Be approved.

The resolution was declared Adopted/Rejected.

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