



**Request for Proposal for Independent Auditing
Services Fiscal Years 2025, 2026, 2027
Dated: September 15th, 2025**

Purpose of Request

The Tioga County Property Development Corporation (TCPDC), Tioga County Industrial Development Agency (TCIDA), and Tioga County Local Development Corporation (TCLDC) are soliciting proposals from qualified Independent Certified Public Accountants for the purpose of conducting an annual audit of the TCPDC's, TCIDA's and TCLDC's financial statements. The audit period shall cover the fiscal years 2025, 2026, 2027.

Background

The Tioga County Property Development Corporation was incorporated in 2017 and is a public benefit corporation chartered by the State of New York overseen by a nine-member board appointed by the Tioga County Legislature. Authorized under Article 16 of the Not-For-Profit-Corporation Law, the TCPDC is empowered to acquire, demolish, rehabilitate, manage or develop tax-foreclosed, vacant or abandoned properties for the purpose of putting such properties back for productive reuse.

The Tioga County Industrial Development Agency was created in 1971 and is a public authority chartered by the State of New York overseen by a seven-member board. Authorized under McKinney's General Municipal Law § 912, the TCIDA's mission is to promote, develop, encourage and assist in acquiring, constructing, maintaining, equipping and furnishing certain types of projects and facilities, to advance the job opportunities, health, general prosperity, economic welfare and recreation opportunities of the citizens of Tioga County.

The Tioga County Local Development Corporation (TCLDC) is directly responsible for the support, guidance, and oversight of the Tioga County Tourism Office, the official designated Tourism Promotion Agency (TPA) for Tioga County. The Tioga County Tourism Office's mission is dedicated to growing the tourism industry of Tioga County by promoting its attractions, the rural character, quality of life, and charm of the County to attract out-of-county visitors.

Through Administrative Services Agreements between the TCPDC and Tioga County and the TCIDA and Tioga County, the TCPDC and TCIDA are located within the County Office Building at 56 Main Street, Owego, NY and receive administrative services and assets from the County. TCLDC is located at

204 Front Street, Owego. TCPDC, TCIDA, and TCLDC records are maintained by staff and are formatted using a QuickBooks accounting system. The TCPDC, TCIDA, and TCLDC are exempt from federal and state income taxes, as well as sales tax.

Scope of Services

- Conduct the annual audit of the general-purpose financial statements in accordance with Generally Accepted Auditing Standards issued by the Comptroller General of the United States and in accordance with the Statutory Requirements prescribed by the Office of New York State Comptroller and the NYS Authorities Budget Office.

Audit Report Requirements

The following reports are required at the completion of each fiscal year audit engagement:

- The auditor's opinion as to whether the general-purpose financial statements present fairly the financial position and results of financial operations of the TCPDC and IDA in accordance with the generally accepted accounting principles for public authorities.
- Reports on compliance with laws, regulations and the provision of contracts and grant agreements. Reports on any non-compliance, which could have a material effect on the financial statements, and any non-compliance, which could have a direct and material effect on any aspect of the statements.
- Schedule of findings and questioned costs.
- An auditor's statement as to whether an internal system of control exists.
- A management letter to the Board of advisory including comments or recommendations relative to improving financial and/or program management.

Financial Statements must be filed with NYS annually by March 31st in order to comply with the Public Authorities Act. The selected firm is required to submit final audit documents to the TCPDC, TCIDA, and the TCLDC no later than March 1st.

Proposal Requirements

1. Qualifications and Experience of the Firm, Partner and Staff.
 - Detail your firm's experience in providing auditing services to municipalities, other public authorities and/or public benefit corporations in the State or New York.
 - Identify the Partner, Manager and in-charge accountant who will be assigned to this engagement and provide biographies.
 - Indicate the breadth and depth of the firm's specialized resources for unique accounting or tax situations.
 - Indicate whether the firm has alliances or affiliations with other firms or organizations to share knowledge and resources.

- Indicate whether the firm complies with independence requirements as required by the US Government Accountability Office's Government Auditing Standards and the Public Authorities law, adheres to the AICPA's Code of Professional Conduct and is licensed to practice public accounting/auditing in New York State.
- Provide the names and contact information for other, similar clients of the partner and/or manager that will be assigned to our organization for reference purposes.
- References may be included and bound at the end of the proposal

2. Fee Proposal.

Firms should provide a fee schedule which includes all costs to perform the audit, tax and compilation engagements as well as costs related to communications, on-site reviews and meetings.

Selection Criteria

1. All information included in the Proposal Requirements are satisfied.
2. Experience with performing an Audit of a NYS Public Authority is preferred, but not required.

Correspondence and Clarifications

All questions pertaining to this RFP shall be submitted on or before 4:00 p.m. on September 24th, 2025, via email to Sara Zubalsky-Peer, TCPDC Executive Administrator at zubalsky-peers@tiogacountyny.gov.

Submission of Proposal

Interested accounting professionals shall submit one original copy of their proposal to the TCPDC office by hand, mail, or e-mail **by 4:00 p.m. on September 30th, 2025**, to:

Sara Zubalsky-Peer, TCPDC Executive Administrator
Tioga County Property Development
Corporation 56 Main Street
Owego, NY 13827
zubalsky-peers@tiogacountyny.gov

BID SHEET

In response to this bid solicitation, please bid a total price that covers each organization. Firms should also provide a separate fee schedule which includes all costs to perform the audit, tax and compilation engagements as well as costs related to communications, on-site reviews and meetings.

Organization	2025	2026	2027
TCPDC			
TCIDA			
TCLDC			
TOTAL			

If awarded all of these jobs, the total of the prices bid above will be discounted by _____%.

Company Name: _____

Address: _____

Telephone Number: _____

Cell Number: _____

Email Address: _____

Signature

Print Name, Title

Date

EQUAL EMPLOYMENT OPPORTUNITY POLICY STATEMENT & M/WBE PARTICIPATION TIOGA COUNTY PROPERTY DEVELOPMENT CORPORATION

EQUAL EMPLOYMENT OPPORTUNITY (EEO)

It is the policy of _____ (name of organization) to provide equal employment opportunity to all people without regard to race, color, sex, religion, age, national origin, disability, sexual preference, or veteran status. This organization will undertake and/or continue existing programs of affirmative action to ensure that minority group members are afforded equal employment opportunities without discrimination, and shall make and document its conscientious and active efforts to employ and utilize minority group members and women in its work force. These programs will be in accordance with all relevant Federal and State non-discrimination laws and regulations.

This organization shall state in all solicitation and advertisements for employees that all qualified applicants will be afforded equal employment opportunities without discrimination. In addition, this organization shall request of any employment agency, labor union, or other authorized representative used to solicit employees that they will not discriminate on the basis of race, color, sex, religion, age, national origin, disability, sexual preference, or veteran status, AND that such union or representative will affirmatively cooperate in the implementation of this organization's obligations herein.

Finally, this organization agrees to include these same EEO provisions in every subcontract in such a manner that the requirements will be binding upon the subcontractor doing work in connection with this contract.

M/WBE PARTICIPATION

This organization shall take good faith actions to achieve M/WBE participation in this contract by taking and documenting the following steps:

1. Actively and affirmatively solicit bids and/or quotes for subcontracts (and/or supplies) from qualified State certified MBEs or WBEs, including solicitations from M/WBE contractor associations.
Documentation shall include:
 - a. Copies of solicitations to M/WBE firms and copies of any responses.
 - b. Copies of any advertisements placed for participation of M/WBEs (including dates of advertisements and publications)
2. Ensure that documents used to secure bids and/or quotes are made available in sufficient time for review by prospective M/WBE's.

3. If responses to the organization's solicitations were received, but a certified M/WBE was not selected, provide specific reasons that such enterprise was not selected.
4. Contractor will also ask for and maintain records of any actions that subcontractors have taken to achieve M/WBE participation.

This organization agrees to provide copies of said documentation illustrating good faith efforts upon award of contract.

Agreed on this _____ day of _____, 20_____

By:

(Signature)

Print Name: _____

Title: _____

NON-COLLUSIVE BIDDING CERTIFICATION

Special Note:

BIDDER MUST RETURN THIS FORM WITH THE PROPOSAL FORM

TO THE TIOGA COUNTY PROPERTY DEVELOPMENT CORPORATION:

In accordance with Section 103D of the New York State General Municipal Law, the Undersigned declares that, in submitting this Proposal, he/she is or they are the only person(s) interested in said Proposal that it is made without any connection with any person making another Proposal for the same Contract; that the Proposal is, in all respects, fair and without Collusion, Fraud or Mental Reservation; and that no officials of the Tioga County Property Development Corporation or any person in the employ of the Tioga County Property Development Corporation is directly or indirectly interested in said Proposal or in the Supplies, Materials, Equipment or Work to which it relates, or in any portion of the profits thereof.

NON-COLLUSIVE BIDDING CERTIFICATION: (Section 103d, as amended)

1. By submission of this Proposal, each Bidder and each Person signing on behalf of any Bidder certifies, 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 knowledge and belief:
 - A. 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 Bidder or with any Competitor.
 - B. Unless otherwise required by law, the prices which have been quoted in this Proposal, have not been knowingly disclosed by the Bidder and will not knowingly be disclosed, by the Bidder prior to Proposal Opening, either directly or indirectly, to any Bidder or to any Competitor.
 - C. No attempt has been made or will be made, by the Bidder, to induce any other person, partnership or corporation to submit or not submit a Proposal, with the purpose or restricting competition.

NAME OF BIDDER

SIGNATURE OF SIGNER

TITLE

NOTE:

A Proposal shall not be considered for award nor shall any award be made where: Paragraph 1, Subparagraphs A, B and C above, have not been complied with, providing however, that, if in any case, the Bidder cannot make the foregoing certification, the Bidder shall so state and shall furnish, with the Proposal, a signed statement which sets forth, in detail, the reason therefore.

Where Paragraph 1, Subparagraphs A, B and C above, have not been complied with, the Proposal shall not be considered for award nor shall any award to 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/her designee, determines that such disclosure was not made for the purpose of restricting competition.

The fact that a Bidder has published price lists, rates or tariffs covering items being procured; informed prospective customers of proposed or pending publications of new or revised price lists for such items or has sold the same items to other customers at the same prices as being Proposed; does not constitute, without more, a disclosure within the meaning of paragraph 1, subparagraphs A, B & C.

NON-COLLUSIVE AFFIDAVIT

STATE OF NEW YORK _____)

)ss.

COUNTY OF _____)

being first duly sworn, deposes and says that:

- A. He/She is owner, partner, officer, representative or agent of:

_____)
the Bidder that has submitted the attached Quotation.
- B. He/She is fully informed respecting the preparation and contents of the attached Quotation and of all pertinent circumstances respecting such Quotation;
- C. Such quotation is genuine and is not a collusive or sham Quotation;
- D. Neither the said Bidder nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this Affiant, has in any way colluded, conspired, connived, agreed, directly or indirectly, with any other Bidder, firm or person, to submit a collusive or sham Proposal, in connection with such Contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Bidder, firm or person to fix the price or prices in the attached Quotation or that of any other Bidder, or to fix any overhead, profit or cost element of the quote price or the quoted price of any other Bidder or to secure, through any collusion, conspiracy, connivance or unlawful agreement, any advantage against the Local Public Agency or any person interested in the proposed Contract, and;
- E. The price or prices quoted in the attached Proposal are fair and proper and are not tainted by collusion, conspiracy, connivance or unlawful agreement on the part of the Bidder or any of its agents, representatives, owners, employees or parties in interest, including this Affiant.

(Signed): _____

Subscribed and sworn to before me

this day of _____ 20

My Commission expires: