

COMMUNITY ACTION PARTNERSHIP OF MERCER COUNTY

REQUEST FOR PROPOSAL

SERVICES: FINANCIAL AUDIT SERVICES

BID PACKAGE

Due: 4:00 pm on Friday, May 31, 2019

Opening: 4:00 pm on Friday, June 7th, 2019

No FAXES or ELECTRONIC SUBMISSIONS

REQUEST FOR PROPOSAL/FINANCIAL AUDIT SERVICES

PROCUREMENT OF FINANCIAL SERVICES:

Community Action Partnership of Mercer County (CAPMC), a private non-profit agency is issuing this Request for Proposals (RFP) to engage the services of a licensed certified public accounting firm to provide annual year-end financial audit services and financial reporting for CAPMC and its subsidiaries.

All proposals and contracts are subject to all applicable Federal and State laws.

All costs incurred by the proposers in the development of their proposals in responding to this RFP are the sole responsibility of the proposers. No such costs will be reimbursed by CAPMC. Furthermore, proposers should not include such costs as part of their cost proposals to perform any work described in the RFP.

All costs associated with the preparation of the proposal responding to this RFP will be the responsibility of the Offeror and will not be reimbursed by Community Action Partnership of Mercer County, its' programs or its' subsidiaries.

AGENCY PROFILE: CAPMC

CAPMC is a private, 501 C (3) non-profit agency located at 75 S. Dock Street, Sharon, PA 16146 with multiple sites across the county. It is governed by a tri-partite 15 member Board of Directors and an Executive Director as well. The agency employs approximately 28 employees and has an operating budget of approximately \$8,000,000 from various Federal, State and Local funding entities. Some of the programs offered are Weatherization, Community Services Block Grant, LI-HEAP, SSVF-Supportive Services for Veterans and Families, Work Ready, Coordinated Entry, Emergency Solutions, Early Childhood Programs, 9 Senior 202 Housing Subsidiaries and 1 811 Housing Subsidiary. Funding is provided by Federal, State and Local agencies. All records are maintained on the GMS-Grants Management System financial accounting software and payroll software programs respectively.

RFP SECTIONS:

Contract Terms

The length of this engagement is a period of three (3) years, beginning with the year ending 6/30/2020, with an option to extend for two (2) additional years.

The services to be provided include, but are not limited to:

- Audit to be performed in accordance with Government Auditing Standards (GAS).
- Audit reports containing financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP) promulgated by the Government Accounting Standards Board (GASB).
- The performance of Federal Single Audits pursuant to the Office of Management and Budget (OMB) Uniform Guidance.
- Preparation of Annual IRS Form 990 and Pennsylvania BCO-10 as well.
- Assistance with accounting policies and procedures during the audit.
- Telephone/email assistance with accounting and/or tax issues as needed throughout the year.
- Submitting federal audit report to both federal and state funding sources.
- Schedule of expenditures of federal awards and preparation of the Data Collection Form filed with the Federal Audit Clearinghouse.
- Any additional audit reporting required for non-profits.

Qualification requirements:

- Proposer must be a certified public accounting firm to practice in the Commonwealth of PA.
- Proposer must not have been the subject of an unfavorable review of its peers or any other disciplinary action or have been sanctioned by the Peer Review Board of American Institute of Certified Public Accountants (AICPA) or any other body that governs the standards of the accounting profession within the last ten (10) years. ***A copy of the audit organization's most recent peer review report to be included.***
- Proposers must have five years of prior experience with non-profit agencies in the Commonwealth of PA that receive funding from Federal, State and Local sources. ***Please provide a list of three (3) references from prior non-profit clients with budget over \$5 million***
- Proposers must possess and have demonstrated technical expertise with regard to evaluating the grantee's compliance with grant accounting, financial reporting and management of Federal, State and Local funds according to the requirements of Generally Accepted Auditing Standards, Government Auditing Standards and the Office of Management and Budgets, Uniform Guidance Requirements.

RFP Contact Person

All questions and submissions regarding this RFP shall be posed or sent to the contact person listed below.

Debbie Bellich, Chief Fiscal Officer, CAPMC 75 S. Dock Street, Sharon, PA 16146
Phone: 724-342-6222 ext. 12 Email: djb@capmercercer.org

Confidentiality:

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to Community Action Partnership of Mercer County, the Offeror agrees not to publish, reproduce or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit other to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Offeror's possession, to these employees on the Offeror's staff who must have information on a "need to know" basis.

Submission requirements

Proposals must be received at the above location no later than **4:00pm, May 31, 2019**. Late proposals will **not** be considered. It is the responsibility of the Offeror to ensure that the proposal is received by the date and time specified in the RFP. Faxes or electronic –email submissions will **not** be accepted. **Submit to: Debbie Bellich, CFO CAPMC 75 S. Dock St. Sharon, PA 16146. On left corner of envelope mark: Audit Services Bid**

Right to Reject:

CAPMC reserves the right to reject any and all proposals received in response to this RFP. A contract for the accepted proposal will be based upon the factors described in this RFP.

Firm Qualifications Information:

Submit a detailed narrative describing the experience of the proposer's project team assigned to the engagement, especially with regard to engagements that are relevant to services that are specified in this RFP. The following items should be included:

- Firm name, address, phone number and contact person.
- A description of the firm, location of offices and indicating whether local, regional or national.
- A confirmation that the firm meets the qualification requirements in the RFP.
- Descriptions of qualified staff (may include resumes)
- The extent of 5 years of experience with non-profit agencies.
- The extent of experience in conducting reviews in accordance with the Federal Single Audit requirements.
- Completed attached Audit Certification Page.

- Peer review report
- Three non-profit business references with budgets of over \$5 million.

Work Plan Schedule

All work is to be completed no later than December 15, 2020, with a draft copy sent to D. Bellich at djb@capmercercer.org no later than Dec. 1, 2020. A detailed plan and calendar that clearly indicates how the final deliverables will be completed on a timely basis including the following items:

- Single Audit Report
- Completion of 990 forms and BCO-10 reports
- Presentation to management team and Audit Committee
- Presentation to the Board of Directors

Fee Proposal

The fee structure for this RFP should include costs for all services for one (1) year and a three (3) year amount. The proposed costs should include a maximum fee for each of the years plus the optional two (2) additional years.

Payment for Services:

Payment will be made when Community Action Partnership of Mercer County had determined that the total work effort has been satisfactorily completed. Progress payments will be allowed to the extent that CAPMC can determine that satisfactory progress is being made.

Upon delivery of all of the stated requirements of the contract and their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for the audit.

EVALUATION PROCESS/SELECTION CRITERIA:

Evaluation process

- The Finance Committee, CFO and Executive Director will constitute the committee and will review all proposals and determine which proposers are qualified based on the RFP requirements.
- The Finance Committee, CFO and Executive Director will score and rank each proposal according to the selection criteria listed below. Based on these scores and rankings, one or more qualified proposers may be selected to be interviewed by the committee (if applicable).
- Following the committee's evaluation of all proposals, the committee will select and recommend one (1) proposal to the agency's Board of Directors for final approval. Only upon formal action of the Board will the contract be awarded. The Board of Directors has the right to reject any and all proposals.

Technical Scoring Criteria:

Total Possible: 150 pts.

- Responsiveness of the proposal to RFP requirements, clearly stating and demonstrating understanding of the overall work to be performed **(10 points)**.
- Technical experience of the firm: type of audits, nonprofit audit experience, references etc. **(25 points)**.
- Qualifications of staff to be assigned to the audit including education, position in the firm and years and types of experience **(20 points)**.
- Firm size, structure and resources available **(10 points)**.
- Past experience with the firm and auditors (audit report comments, cooperation resolving comments and audit documentation reviews) **(25 points)**.
- Recent favorable peer review report (within 10 years) **(5 points)**
- Work Plan Schedule of ability to complete overall audit in a timely manner while ensuring a high quality product **(15 points)**.
- Three references of non-profits of over \$5 million. **(10 points)**
- Auditor's Certification Page **(5 points)**
- Fee schedule for services proposed for 3 years and subsequent 2 years **(25 points)**.

Award Notification:

- Decision selecting the successful audit firm will be made within 3 weeks of the closing date for the receipt of the proposals.
- Upon conclusion of negotiation with successful audit firm, all Offerors submitting proposals in response to the RFP will be informed in writing of the name of the successful firm.

AUDITOR'S CERTIFICATION PAGE

1. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror. Initials: _____
2. The individual signing certifies that the Offeror is not involved in any agreement to pay money or other considerations for the execution of this agreement, other than to an employee of the Offeror. Initials: _____
3. The individual signing certifies that the price in this proposal have been arrived at independently, without consultation, communication or agreement, for the purpose of restricting competition. Initials: _____
4. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror. Initials: _____
5. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal. Initials: _____
6. The individual signing certifies that the Offeror is a properly licensed certified public accountant. Initials: _____
7. The individual signing certifies that the Offeror meets the independence standards of the Government Auditing Standards. Initials: _____
8. The individual signing certifies that he/she is aware of and will comply with the GOA Continuing Education Requirement of 80 hours of continuing education every two years; and that 24 hours of the hours of education will be in subjects directly related to the government environment and to government auditing. Initials: _____
9. The individual signing certifies that he/she is aware of and will comply with the GOA requirement of an external quality control (peer) review at least once every three years. Initials: _____
10. The individual signing certifies that he/she has read and understands all of the information in this Request for Proposal, including the information on the programs/grants/contracts to be audited. Initials: _____
11. The individual signing certifies that the Offeror, and any individuals to be assigned to the audits, does not have a record of substandard work and has not been debarred or suspended from doing work with any federal, state or local government. (If the Offeror or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed). Initials: _____

Print Offeror's Name: _____

Signature of Offeror's Representative: _____

Title of Offeror's Representative: _____

Signature Date: _____