



**REQUEST FOR PROPOSAL
AUDITING SERVICES
PROGRAM YEAR 2016-2017**

RFP 2017-01

**CAREERSOURCE CAPITAL REGION
325 John Knox Rd.
Atrium Building, Ste. 102
Tallahassee, FL 32303
(850) 410-2595**

PROPOSAL DEADLINE: MAY 31, 2017 BY 2:00 p.m. (EST)



REQUEST FOR PROPOSAL – RFP 2017-01 AUDITING SERVICES

I. GENERAL SUMMARY

CareerSource Capital Region is requesting proposals from qualified firms to provide auditing services. The funding period for contracts awarded under this RFP will be from July 1, 2017 through June 30, 2018, with an option to extend for up to four (4) years. Acceptable proposals shall, at a minimum, meet the specifications contained in this RFP. Auditing activities are to be performed in accordance with the Generally Accepted Auditing Standards, Government Auditing Standards, and the guidelines set by the U.S. Department of Labor, U.S. Department of Health and Human Services and any other specifications as may be necessary.

CareerSource Capital Region is a 501c3 not-for-profit organization that is chartered with the provisioning of various services associated with workforce development in Gadsden, Leon, and Wakulla counties. As one of 24 Regional Workforce Development Boards (RWDBs) CSCR receives federal funding for the operation of several programs including (but not necessarily limited to) those associated with the Workforce Investment & Opportunity Act (WIOA), the Welfare Transition Program (WTP) and the Wagner-Peyser Act.

Minority or female-owned businesses, and community-based organizations are encouraged to apply. When economically feasible, CSCR will consider dividing the total requirements and/or establishing flexible delivery schedules which encourage minority and female-owned business participation. No individual shall be excluded from participation in, denied the benefits of, subjected to discrimination under, or denied employment in the administration of or in connection with any services provided under this RFP because of race, color, religion, sex, national origin, age, handicap, or political affiliation or belief.

A. Conditions Applicable to All Proposals

The following conditions are applicable to all proposals:

- CSCR reserves the right to reject any and all proposals in whole or in part, to waive any informalities or irregularities in the proposals received, and to accept any proposal that is deemed most favorable to CSCR at the time and under the conditions stipulated in the specifications of this request.
- Non-conforming proposals will be considered non-responsive and are subject to return without review; however CSCR reserves the right to waive informalities and minor irregularities in proposals received.
- CSCR reserves the right to request additional information for clarification from proposers, or to allow corrections to errors or omissions.
- All proposals are subject to negotiation by CSCR.
- CSCR reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between CSCR and the firm selected.

Five copies of the proposal, one containing original signatures, along with an electronic copy are to be submitted no later than 2:00 p.m. EST on **May 31, 2017** to:

CareerSource Capital Region
325 John Knox Rd. Atrium Building, Ste. 102
Tallahassee, Florida 32303

Funding award decisions will be made on or about June 15, 2017. Successful bidders will commence services on or after August 1, 2017.

Administrative staff will be available to answer written technical questions if submitted in writing by May 12, 2017.

II. DETAILED SPECIFICATIONS FOR SERVICES DELIVERED

Overview of Section

CSCR, which administers the Workforce Investment & Opportunity Act (WIOA), the Welfare Transition Program (WTP) and the Wagner-Peyser Act programs in Gadsden, Leon, and Wakulla counties, is releasing this Request for Proposals (RFP) on March 16, 2017 for Auditing services.

CSCR is requesting proposals from certified public accounting firms, whose officers are independent certified public accountants, licensed by the State of Florida, to perform a financial and compliance audit for the fiscal year ending June 30, 2017, with the option to renew for four (4) subsequent years.

Financial auditing shall be performed in accordance with the General Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants and Government Auditing Standards issued by the Comptroller General of the United States and any other specifications as may be necessary

AUDITING SERVICES

A. General Information

Purpose & Period of Performance

This section of the Request for Proposal (RFP) is to contract for a financial and compliance audit and to prepare the IRS Form 990 for the Workforce Investment & Opportunity Act (WIOA), the Welfare Transition Program (WTP) and the Wagner-Peyser Act and several other workforce development programs in Regional Workforce Board 5 which includes Gadsden, Leon, and Wakulla counties. The period of performance for this agreement shall be for the fiscal year ending June 30, 2017. Only licensed certified Public Accountants may respond to this RFP.

Description of Entity and Records to be Audited

CSCR is a nonprofit organization that operates workforce development programs in Gadsden, Leon, and Wakulla counties. CSCR is a private, nonprofit corporation and has been determined to be exempt from Federal income tax under section 501 (c) (3) of the Internal Revenue Code.

CSCR has an annual budget of approximately 7.65 million dollars. Accounting records are maintained on an automated system using Sage 100 Fund Accounting software. Payroll services are provided by Paychex. CSCR currently has contracts with one (1) organization to provide services for Workforce Investment & Opportunity Act (WIOA), Welfare Transition Program (WTP) and the Wagner-Peyser participants throughout Region 5.

Options

At the discretion of CSCR, this audit contract can be extended for four (4) additional one-year periods. The cost for the option periods will be agreed upon by CSCR and the proposer. It is anticipated that the cost for optional years will be based upon the same approximate cost per thousand dollars of audited expenditures as the contract for the initial year.

Technical Assistance Provided by CSCR

CSCR Chief Financial Officer will be available to provide technical assistance with the provision of information needed to perform a financial and compliance audit and prepare the IRS Form 990. CSCR Chief Financial Officer will respond to requests for information, provide documentation or offer other assistance that may be necessary during the course of the review.



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CSCR will provide copies of prepared reports, statements or schedules for the auditor. In addition, CSCR will provide the auditor with reasonable workspace, desk and chair with access to a telephone, internet, copier and fax.

Report preparation, editing, and printing shall be the responsibility of the firm. The firm will be expected to make an annual presentation to the Audit Committee, Executive Committee and to the Board of Directors.

Availability of Prior Reports

Interested proposers who wish to review prior auditing reports should contact the Chief Financial Officer, CareerSource Capital Region, 325 John Knox Rd. Atrium Building, Ste. 102, Tallahassee, Florida 32303.

B. Specification Schedule

Scope of a Financial and Compliance Audit

The purpose of this RFP is to obtain the services of a public accounting firm, whose principal officers are independent certified public accountants, licensed by the State of Florida, hereinafter referred to the “Offeror” to perform a financial and compliance audit for CSCR.

Government Audit Standards require that, “Financial statement audits determine (1) whether the financial statements of an audited entity present fairly the financial position, results of operations, and cash flows or changes in financial position in accordance with generally accepted accounting principles, and (2) whether the entity has complied with laws and regulations for those transactions and events that may have a material effect on the financial statements.”

Description of Programs and Current Budgets

WIOA Adult Program	\$2.531M
WIOA Youth Program	\$1.89M
WIOA Dislocated Worker Program	\$868K
Welfare Transition Program	\$1.27M
Wagner Peyser	\$280K
Supplemental Nutrition & Assistance Program	\$198K
Department of Economic Opportunity Programs	\$177K
Special Purpose Grants	\$436K

Performance

The Board’s records are to be audited for the period of July 1, 2016 through June 30, 2017.

The Offeror is required to prepare audit reports in accordance with the Government Audit Standards- “Standards for Audit of Governmental Organizations, Programs, Activities and Functions” (1988 Revision), and Florida Department of Labor and Employment Security Division Policy PAD 91-02, “Audit and Audit Resolution Responsibilities.”

Delivery Schedule

The Offeror is to transmit thirty (30) copies of the draft audit report to the Board’s Chief Financial Officer. The draft audit report and IRS Form 990 is due on November 31, 2017.

Reports may be submitted earlier than the above schedule. However, if the Offeror fails to make delivery of the audit reports within the time schedule specified herein, or if the Offeror delivers audit reports which do not conform to all of the provisions of this contract, CSCR may, by written notice of default to the Offeror, terminate the whole or any part of this contract. Under certain extenuating circumstances the contracting agent may extend this schedule upon written request of the Offeror with sufficient justification.

Fee

The Offeror shall include the maximum fee for the audit, the preparation of the IRS Form 990 and a schedule of rates and hours for staff assigned to the audit and any other costs associated with the audit.

Payment

Payment will be made when CSCR has determined that the total work effort has been satisfactorily completed. Should CSCR reject the report, CSCR authorized representative will notify the Offeror in writing of such rejection giving the reason(s). The right to reject a report shall extend throughout the term of this contract and for ninety (90) days after the Offeror submits the final invoice payment.

Progress payments will be allowed to the extent that CSCR can determine that satisfactory progress is being made.

Upon delivery of the thirty (30) copies of the final reports to CSCR and their acceptance and approval, the Offeror may substitute a bill for the balance due on the contract for the audit.

Audit Review

All audit reports prepared under this contract will be reviewed by CSCR and its funding sources to ensure compliance with General Accounting Office's (GAO) Government Audit Standards – "Standards for Audit of Governmental Organizations, Programs, Activities and Functions" and other appropriate audit guides.

Exit Conference

An exit conference with CSCR representatives and the Offeror's representatives will be held at the conclusion of the fieldwork. Observations and recommendations must be summarized in writing and discussed with CSCR. It should include internal control and program compliance observations and recommendations.

Work Papers

Upon Request, the Offeror will provide a copy of the work papers pertaining to any questioned costs determined in the audit. The work papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.

The work papers will be retained for at least five (5) years from the end of the audit period.

The work papers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the General Accounting Office and CSCR.

Confidentiality

The Offeror agrees to keep information related to all contracts in strict confidence. Other than the reports submitted to CSCR, the Offeror agrees not to publish, reproduce or otherwise divulge such information in whole or part, in any manner or form or authorize or permit others to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Offeror's possession, to those employees on the Offeror's staff who must have the information on a "need to know" basis. The Offeror agrees to immediately notify, in writing, the CSCR's authorized representative in the event the Offeror determines or has reason to suspect a breach of this requirement.

AICPA Professional Standards

The AICPA Professional Standards state that “Engagements for audits of governmental grants, governmental units or other recipients of governmental monies typically require that such audits be in compliance with governmental audit standards, guides, procedures, statutes, rules and regulation, in addition to generally accepted auditing standards. If a member has accepted such an engagement, and undertakes an obligation to follow specified government audit standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards, they are obligated to follow such requirements. Failure to do so is an act discreditable to the profession in violation of Rule 501, unless the member discloses in the report the fact that such requirements were not followed and the reasons therefor.”

C. Technical Qualifications**Prior Auditing Experience**

The Offeror should describe its prior auditing experience including the names, addresses, contact persons and telephone numbers of prior organizations audited. Experience should include the following categories:

- Prior experience auditing Workforce Investment & Opportunity Act (WIOA), Welfare Transition Program (WTP) and the Wagner-Peyser programs.
- Prior experience auditing similar programs funded by the state.
- Prior experience auditing programs funded by the Federal Government.
- Prior experience auditing similar county or local government activities.
- Prior experience auditing nonprofit organizations.
- Prior experience designing and/or installing accounting systems.
- Prior experience preparing IRS form 990.

Organization, Size and Structure

The Offeror should describe its organization, size (in relation to audits to be performed) and structure. Indicate whether the firm is in compliance with the registration, licensure and permit requirements to practice as a public accounting firm in the state of Florida. Provide the number of CPA's in the office, and the maximum response time for auditing of a special nature (as for report of an illegal act). Indicate, if appropriate, that the firm is a small or minority-owned business. Offeror should include a copy of the most recent Peer Review, if applicable.

Staff Qualifications

The Offeror should describe the qualifications of staff to be assigned to the audits. Descriptions should include:

- Audit team makeup
- Overall supervision to be exercised
- Prior experience of the individual audit team members

Only include resumes of staff to be assigned to the audits. Education, position in firm, years and types of experience, continuing professional education, state(s) in which licensed as a CPA, will be considered.

Understanding of Work to be Performed

The Offeror, should describe its understanding of work to be performed, including audit procedures, estimated hours, and other pertinent information.

Certifications

The Offeror must sign and include as an attachment to its proposal the certifications listed on page 9. The publications listed in the certifications will not be provided to potential Offerors by the Board, because CSCR desires to contract only with an Offeror who is already familiar with these publications.

CERTIFICATIONS

- A. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
- B. The individual signing certifies that the Offeror is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Offeror.
- C. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
- D. The individual signing certifies that the Offeror is a properly licensed certified public accountant, or a public accountant licensed on or before December 31, 1970.
- E. The individual signing certifies that the Offeror meets the independent standards of the Government Audit Standards – “Standards for Audit of Governmental Organizations, Programs, Activities and Functions”.
- F. The individual signing certifies that he/she is aware of, and will comply with, the GAO Continuing Education Requirement of 80 hours of continuing education every two years; and, that 24 hours of this education will be in subjects directly related to the auditing of government grants by individuals.
- G. The individual signing certifies that he/she has read and understands the GAO requirement of an external quality control (peer) review at least once every three years.
- H. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:
 - 1. Government Audit Standards
 - 2. 2 CFR 200 - Uniform Administrative Requirements, Cost Principles, And Audit Requirements for Federal Awards.
 - 3. Audits of certain Nonprofit Organizations (AICPA Guide)
- I. 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 to be audited.
- J. The individual signing certifies that the Offeror, and any individuals to be assigned to the audits, does not have a record of substandard audit 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).
- K. The individual signing certifies that the Offeror (does/does not) carry professional malpractice insurance.

Dated this ____ day of _____, 2017.

Offeror’s Firm Name: _____

Offeror’s Representative Name/Title: _____

Offeror’s Representative Signature: _____