

Request For Proposal For Audit Services

For the period: January 1, 2021 to December 31, 2021

Inquiries and proposals should be directed to:

Name: Paul Bissett

Title: Homeless Programs Manager

Entity: Family Promise of Ozaukee County

Address: 136 W. Grand Ave. Port Washington, WI 53074

Phone: 262-268-2723

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Table of Contents

General Information

- A. Purpose
- B. Who May Respond
- C. Instructions on Proposal Submissions
 - a. Closing Submission Date
 - b. Inquiries
 - c. Conditions of Proposal
 - d. Instructions to Prospective Contractors
 - e. Right to Reject
- D. Description of Entity and Records to be Audited

Specification Schedule

- A. Performance
- B. Delivery Schedule
- C. Price
- D. Payment
- E. Audit Review
- F. Exit Conference
- G. Work papers
- H. Confidentiality

Offeror's Technical Qualifications

- A. Auditing Experience
- B. Understanding of Work to be Performed
- C. Certifications

Proposal Evaluation

- A. Submission of Proposals
- B. Non-responsive Proposals
- C. Proposal Evaluation
- D. Review Process

Certifications

General Information

A. **Purpose**

This Request for Proposal (RFP) is to contract for a financial and compliance audit of FPOZ's financial statements for the fiscal year ending December 31, 2021, with the option of auditing its financial statements for the subsequent two fiscal years.

B. **Who May Respond**

Only licensed Certified Public Accountants may respond to this RFP.

C. **Instructions on Proposal Submission**

1. Closing Submission Date: Proposals must be submitted no later than March 31, 2022.
2. Inquiries: Inquiries concerning this RFP should be directed to Paul Bissett at 262-268-2723.
3. Conditions of Proposal: All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Offeror and will not be reimbursed by FPOZ.
4. Right to Reject: FPOZ 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.
5. Notification of Award:
 - a. It is expected that a decision selecting the successful audit firm will be made within 2 weeks of the closing date for the receipt of proposals.
 - b. It is expected that the contract shall be a one-year fixed price contract with the option of renewing for each of the following two years.

D. **Description of Entity and Records to be Audited**

Family Promise of Ozaukee County (FPOZ) is a nonprofit organization which serves Ozaukee County, Wisconsin. FPOZ 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. It is governed by a 12-member volunteer Board of Directors. Administrative offices and all records are located at 136 W. Grand Ave., Port Washington, WI 53074.

Specification Schedule

A. Performance

The Offeror is required to prepare audit reports in accordance with the *Government Auditing Standards* including Circulars A-133 and the State Single Audit Guidelines issued by the Department of Administration. The Offeror is also required to prepare Federal Form 990 and related state filings including Federal Clearing House forms and the accompanying schedules by the appropriate due dates.

B. Delivery Schedule

Prior to completion of the onsite audit, the auditor will meet with the CEO and Board of Directors to review adjusting journal entries. Adjusted trial balance figures are to be delivered to FPOZ 's CEO by June 30, 2022. Offeror is to transmit one hard copy of the draft audit report to FPOZ 's CEO, due on July 15, 2022. The Offeror shall deliver 20 final audit reports and an electronic copy of the final audit to FPOZ no later than July 29, 2022.

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, FPOZ 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.

C. Price

Include information indicating how the price was determined and pricing for the subsequent years. For example, the Offeror should indicate the estimated number of hours by staff level, hourly rates, and total cost by staff level. Any out-of-pocket expenses should also be indicated.

D. Payment

Payment will be made when FPOZ has determined that the total work effort has been satisfactorily completed. Should FPOZ reject a report, FPOZ 's 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 for payment. Progress payments will be allowed to the extent that FPOZ can determine that satisfactory progress is being made.

Upon delivery of the 20 hard copies and an electronic copy of the final reports to FPOZ and their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for the audit.

E. Audit Review

All audit reports prepared under this contract will be reviewed by FPOZ and its funding sources to ensure compliance with General Accounting Office's (GAO) Government Audit Standards and other appropriate audit guides. FPOZ requires the ability to be actively involved in the format and production of our audit reports, including the use of footnotes.

F. Exit Conference

Two exit conferences with FPOZ 's representatives and the Offeror's representatives will be held at the conclusion of the field work. An exit presentation with the Agency's audit committee shall be done in June prior to the full board presentation in July. Observations and recommendations must be summarized in writing and discussed with FPOZ. It should include internal control and program compliance observations and recommendations.

G. Work papers

Offeror will provide a copy of all 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 available for examination, for a minimum of 7 years, by authorized representatives of the federal or state audit agency, the General Accounting Office, and FPOZ.

H. Confidentiality

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to FPOZ, 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 others 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 the information on a "need-to know" basis.

Technical Qualifications

The Offeror, in its proposal, shall, as a minimum, include the following:

A. Auditing Experience

The Offeror should describe its prior auditing experience. Include prior experience auditing similar NPOs funded by county, state, local, and federal agencies. The Offeror should also describe the qualifications of staff to be assigned to the audits.

B. 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.

C. Certifications

The Offeror must sign and include as an attachment to its proposal the Certifications enclosed with this RFP.

Proposal Evaluation

A. Submission of Proposals

All proposals shall include two copies of the Offeror's technical qualifications, two copies of the pricing information, and two copies of the signed Certifications. These documents will become part of the contract.

B. Non-responsive Proposals

Proposals may be judged non-responsive and removed from further consideration if any of the following occur:

1. The proposal is not received timely in accordance with the terms of this RFP.
2. The proposal does not include the Certifications.
3. The proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the Government Audit Standards of the U.S. Comptroller General.

C. Proposal Evaluation

Evaluation of each proposal will take into consideration the following areas:

Prior experience auditing NPOs

Prior experience auditing county, state, or government funded agencies

Offeror's understanding of the work to be performed

Realistic time estimates of each audit step

Price

D. Review Process

The FPOZ may, at its discretion, request presentations by or meetings with any or all Offerors, to clarify or negotiate modifications to the Offerors' proposals. However, FPOZ reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, which the Offeror can propose.

Certifications

On behalf of the Offeror:

1. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
2. 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.
3. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
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.
5. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
6. The individual signing certifies that the Offeror is a properly licensed certified public accountant, or a public accountant licensed on or before (date of licensing).
7. The individual signing certifies that the Offeror meets the independence standards of the Government Auditing Standards.
8. 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 hour of the 80 hours education will be in subjects directly related to the government environment and to government auditing for individuals.
9. The individual signing certifies that he/she is aware of and will comply with the GAO requirement of an external quality control (peer) review at least once every three years.
10. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:
 - Government Auditing Standards (Yellow Book)
 - OMB Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions
 - OMB Circular A-133 - Compliance Supplement
 - OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations
 - OMB Circular A-122, Cost Principles for Nonprofit Organizations

- A Guide for Nonprofit Organizations: Cost Principles and Procedures for Establishing Indirect Cost and Other Rates for Grants and Contract with the Department of Health and Human Services
- Audits of Voluntary Health and Welfare Organizations (AICPA Audit Guide)
- Audits of Certain Nonprofit Organizations (AICPA Audit Guide) (NOTE: If the entity is a unit of government, replace 4-8 above with the following:)
- OMB Circular A-102, Uniform Administrative Requirements for Grants-In-Aid to State and Local Governments including the Common Rule (Note: A-102 should be listed if funding source contracts require compliance with A-102/Common Rule.)
- OMB Circular A-87, Cost Principles for State and Local Governments (Note: A-87 should be listed if funding source contracts require compliance with A-87.)
- Audits of State and Local Units of Government (AICPA Audit Guide) (Note: The RFP should also list any regulations, publications, or audit guides that are relevant to specific programs to be audited. For example, if a Department of Energy weatherization program is to be audited, the Offeror should be familiar with 10 CFR Part 600, DOE's administrative requirements, and 10 CFR Part 400, DOE's weatherization program requirements.)

11. 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.

12. 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.)

(Date)

(Offeror's Firm Name)

(Signature of Offeror's Representative)

(Printed Name and Title of Individual Signing)