

Request for Proposals

- Issued by: United Workforce Development Board, Inc. (Career Link)
- Services Requested: Auditing Services
- Date Issued: Friday, April 12, 2024
- Due Date: Proposals must be at lnorris@careerlink16.com by not later than 5:00 PM on Friday, May 10, 2024. Faxes will not be accepted. Late proposals will not be considered.
- Bidder's Conference: There will not be a Bidder's Conference
- Limitations: This application process does not commit Career Link to award a contract, to pay any costs incurred in the preparation of a proposal to this request, or to procure or contract for services or supplies.
- Questions: Questions should be addressed only to LeeAnn Norris, Fiscal Director, at lnorris@careerlink16.com or (309) 347-8492, x1602.
- Evaluation and Review: Applications will be evaluated according to the criteria attached in this packet and only in accordance with the written material submitted by the applicant. A committee will rate the proposals and the results will be submitted to the Workforce Innovation Board or a designated committee thereof for final approval.
- Contract Terms: Contracts will be entered into with successful applicants for a one-year period with options to renew the contract for two additional years. The contract can be renewed for two additional years if mutually agreed to.
- Signature: The proposal must contain a cover letter with the signature of the owner or other authorized individual requesting consideration for funding provided by Adobe PDF email.

Requesting Organization Information

The United Workforce Development Board (UWDB), a.k.a. Career Link, is a non-profit organization created under Section 501(c)(3) of the Internal Revenue Code. The fiscal office is located in Pekin, Illinois, with additional offices located in Canton, Eureka, Havana, Henry, Normal, Peoria, and Wyoming. The geographic area encompasses Fulton, Marshall, Mason, McLean, Peoria, Stark, Tazewell, and Woodford counties. Program operations are overseen by a cooperate board of directors. Oversight of Workforce Innovation and Opportunity Act program activities is the responsibility of the Workforce Innovation Board and the chief elected officials. UWDB currently employs 28 staff. Approximately 300 clients are enrolled on a yearly basis. Approximately 5,000 checks are written annually. The auditor is expected to prepare the 990 tax return for the applicable year. Records to be audited include, but are not limited to, client files, financial and administrative records.

Statement of Need

This Request for Proposal (RFP) seeks an organization to conduct an audit, as required by subpart F of the Uniform Guidance, to verify the financial and programmatic compliance of UWDB which primarily administers funds under the Workforce Innovation and Opportunity Act as administered by the U.S. Department of Labor. The successful bidder will be awarded a one-year contract with an option to renew for two additional one-year contracts. Fees for subsequent years will be negotiated based on the number of grants that will require auditing and other relevant factors.

Grants to be covered in the audit include:

WIOA Trade	21-661015	\$73,036 (partial year)
WIOA Trade	22-661015	\$42,559 (partial year)
WIOA IE	21-651015	\$98,183 (partial year)
WIOA 1E	22-651015	\$550,589
WIOA PY22	22-681015	\$4,945,832
WIOA PY23	23-681015	\$45,478,986
Fed Apprentice	23-112015	\$105,000
IL GRF Funds	24-071015	\$371,739

Catalog of Federal Domestic Assistance numbers: 17.245, 17.258, 17.259, 17.260, and 17.285.

Funds are maintained in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating grant fund. A computerized accounting system is maintained using fund and

payroll software by Micro Information Products (MIP). All reports and ledgers are prepared using this accounting system. Client files are kept according to training activity in each of the four county offices. The UWDB will be responsible for seeing that all files are transported to the Pekin office for auditing purposes.

Equal Opportunity Assurances

The Offeror must abide by the following policies which promote fair hiring, promotion and recruiting practices in all job classifications in order to achieve equality in employment by complying with the non-discrimination and non-sectarian activities and provision under Section 188 of the Workforce Innovation and Opportunity Act, as well as abide by the following federal/state laws and regulations for EO/Non-discrimination:

- Executive Order 11246;
- Title VI and Title VII of the Civil Rights Act of 1964, as amended;
- The Age Discrimination Act of 1975;
- Sections 503 and 504 of the Rehabilitation Act of 1973, as amended;
- Title IX of the Education Amendments of 1972, as amended;
- U.S. Department of Labor Regulations at 29 CFR Part 37;
- The Illinois Human Rights Act, as amended;
- Americans with Disabilities Act of 1990;
- The Equal Pay Act of 1963;
- The affirmative action provisions of the Vietnam Era Veterans Readjustment Assistant Act of 1974;
- The Age Discrimination in Employment Act of 1967; and
- The anti-discrimination provision of the Immigration and Nationality Act.

General Submission Requirements

Only organizations with licensed Certified Public Accountants are eligible for a contractual award.

The Offeror must be familiar with the Sarbanes-Oxley Act.

If the auditing firm has a standard contract, it should be included in the submission.

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 the UWDB.

Efforts will be made to use small business and minority-owned businesses. An Offeror qualifies as a small business firm, if it employs fewer than 50 full-time employees.

Specification Schedule

The specific audit program employed for these audits must meet all requirements of this specification schedule and be consistent with the approach and procedures described in

the specific proposal submitted in response to this RFP. The Offeror is expected to take any further action necessary in order to render required opinions or statements.

Field work relating to the RFP can begin after September 30, 2024. The audit report required pursuant to the RFP must be submitted to the UWDB in accordance with the following schedules

- Draft Report by December 15, 2024
- Final Report by December 31, 2024

Any subsequent year contracts will follow a similar schedule. Reports may be submitted earlier than the above schedule. Failure to meet the delivery schedule will be grounds to terminate the audit contract in whole or in part.

An initial payment of 50% will be made on completion and acceptance of a draft report and the final 50% will be paid on the completion and acceptance of the final report. Should the UWDB reject a report, the Offeror will be notified in writing giving the reason(s). The right to reject a report shall extend throughout the term of this contract and for ninety days after the Offeror submits the final invoice for payment.

Upon delivery of five copies of the final reports and acceptance by the UWDB, the Offeror may submit a bill for the balance due on the contract.

All audit reports prepared under this contract will be reviewed by the UWDB and Illinois Department of Commerce and Economic Opportunity to ensure compliance with Government Auditing Standards (1994 Revision) and other appropriate audit guides and program regulations.

An entrance conference with UWDB representatives and the Offeror's representatives will be held at the beginning of the audit engagement to review the scope of work to be performed and the UWDB internal auditing policies.

At the conclusion of the field work an exit conference will be held by representatives of both parties. Observations and recommendations must be prepared in writing and discussed with representatives of the UWDB. A representative of the audit firm may be asked to present the final audit report, in person, to a meeting of the United Workforce Development Board of Directors.

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 shall be retained for at least three years from the end of the audit period. The work papers shall be available for examination by authorized representatives of the cognizant federal or state audit agency, the General Accounting Office, and the UWDB.

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to the UWDB, 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 those employees on the Offeror's staff who must have the information on a need-to-know basis. The Offeror agrees to immediately notify the UWDB in writing in the event the Offeror determines or has reason to suspect a breach of this requirement.

Response Items

The Offeror shall address the following items in a concise, but thorough manner. All responses shall be typewritten.

Prior Auditing Experience

The Offeror should describe its prior auditing experience, including the names, addresses, dates and telephone numbers of organizations audited during the last three years. The UWDB may contact some or all of the organizations to verify that audits were performed and the satisfaction of the organizations with your firm. Responses should include name, address and telephone number. Experience should be classified in the following categories:

1. Auditing non-profit agencies (excluding government funded programs)
2. Auditing government entities (excluding Workforce Innovation and Opportunity Act programs)
3. Auditing Workforce Innovation and Opportunity Act programs

Organizational Structure

The Offeror should describe its size, organizational structure and, if appropriate, that the firm is a minority-owned business. The Offeror should include a copy of the most recent Peer or Quality Review.

Staff Qualifications

The Offeror should describe the qualifications of staff to be assigned to the audit. Descriptions should include: audit team makeup, overall supervision to be exercised, prior experience of the individual audit team members, education, position in the firm, continuing professional education and licenses. Note change of makeup of audit team requirement for previous auditors.

Scope of Work

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

Equal Opportunity Assurances

Provide an assurance of compliance with Equal Opportunity provisions.

Price

The Offeror should indicate the total price to perform the first year audit in accordance with the specifications contained herein. The price must be a firm, fixed price amount. No additions or surcharges may be added.

Certifications

The Offeror must sign and include as an attachment to its proposal the enclosed Certifications signature page. See Attachment A. The publications listed in Attachment A will not be provided to potential Offerors.

Submission and Review

The UWDB will select staff and/or other representatives to review bids and rate each proposal. The proposal with the highest number of points consistent with the ability to perform the work requested will be awarded a contract subject to negotiations.

Proposal receiving less than 60 points will not be considered for funding.

All Offerors will be notified concerning their acceptance or rejection as a contractor.

Appendix

Attachment A:

Certifications

On behalf of the Offeror:

- A. The individual signing certifies that s/he 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 the prices in this proposal have been arrived at independently, without **consultation, communication, or agreement, for the purpose of restricting competition.**
- D. 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.
- E. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
- F. The individual signing certifies that the Offeror is a properly licensed certified public accountant, or a public account licensed on or before December 31, 2022.
- G. The individual signing certifies that the Offeror meets the independence standards of the *Government Auditing Standards*.
- H. The individual signing certifies that s/he 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 the 80 hours education will be in subjects directly related to the government environment and to government auditing for individuals.
- I. The individual signing certifies that s/he is aware of and will comply with the GAO requirement of an external quality control (peer) review at least once every three years.
- J. The individual signing certifies that s/he has read and understands the following publications relative to the proposed audits:
 1. *Single Audit Act of 1984, as amended.*
 2. *OMB Circular A-133, Audits of Higher Education and Other Nonprofit Organizations.*
 3. All Illinois rules and regulations governing WIA, WIOA, and TAA including but not limited to Illinois Administrative Code and WIA/WIOA/TAA Policy Letters.
- K. The individual signing certifies that s/he has read and understands all of the information in this Request for Proposal, including the information on the programs/grants/contracts to be audited.

PLEASE SIGN AND RETURN WITH THE PROPOSAL

- L. 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.)

Dated this ____ day of _____, 20____.

Offerors Firm Name

Signature of Offerors Representative

Printed Name and Title of Individual Signing

Attachment B

Proposal Rating Guide

Auditing Services - 2024

Bidder _____

CRITERIA	Possible Points	Points Assigned
<p>1. Auditing Experience: To what degree has the applicant described prior auditing experience that matches the minimum requested requirements listed in the Request for Proposals document?</p> <ul style="list-style-type: none"> Auditing non-profit agencies (excluding government-funded programs) – 10 points maximum Auditing government entities (excluding WIOA programs) – 10 points maximum Auditing WIOA programs – 10 points maximum 	30	
<p>2. Organizational Structure:</p> <ul style="list-style-type: none"> To what degree has the applicant adequately described its size and organizational structure? – 5 points maximum Is the organization a small business (less than 50 employees)? – 5 points maximum Is the organization owned by a female or minority? – 5 points maximum 	15	
<p>3. Staff Qualifications: To what degree has the applicant described the suitable qualifications of the staff to be assigned to the audit?</p>	20	
<p>4. Scope of Work: To what degree has the applicant described its understanding of the work to be performed including audit procedures, estimated hours and other pertinent information?</p>	20	
<p>5. Has the applicant provided the necessary Equal Opportunity assurances?</p>	0 or 5	
<p>6. Price: Is there an adequate explanation of the price and is the amount reasonable?</p>	20	
TOTAL	110	

To be eligible for a contract an applicant must receive a minimum of 60 points.

Rater _____

Date _____