

I. GENERAL INFORMATION

A. Purpose

This Request for Proposal (RFP) is to contract for a financial and compliance audit for year ending June 30, 2024. The proposal options for two (2) additional years.

B. Who May Respond

Only licensed Certified Public Accountants (CPA) may respond to this RFP.

C. Instructions on Proposal Submission

1. Closing Submission Date

Proposals must be submitted no later than 3:00 p.m. on April 30, 2024.

2. Inquiries

Inquiries concerning this RFP should be directed to David Wytiaz at phone number (724) 728-4860, Ext. 210.

3. Conditions of Proposal

All costs incurred in the preparation of proposal responding to this RFP will be the responsibility of the Offeror and will not be reimbursed by Job Training for Beaver County, Inc. (JTBC, Inc.)

4. Instructions to Prospective Contractors

Your proposal should be addressed as follows:

David Wytiaz
Fiscal Specialist
Job Training for Beaver County, Inc.
285 Beaver Valley Mall, Route 18
Monaca, PA 15061

It is important that the proposal be submitted in a sealed envelope clearly marked in the lower left hand corner with the following information:

Request for Proposal
3:00 p.m. April 30, 2024
SEALED PROPOSAL
Audit Services

Failure to do so may result in premature disclosure of your proposal.

It is the responsibility of the Offeror to ensure that the proposal is received by JTBC, Inc. by the date and time specified above. Late proposals will not be considered.

5. Right to Reject

JTBC, Inc. 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.

6. Small and/or Minority-Owned Businesses

Efforts will be made by JTBC, Inc. to utilize small businesses and minority-owned businesses.

An Offeror qualifies as a small business firm, if it meets the definition of "small business" as established by the Small Business Administration (13 CFR 121.201), by having average annual receipts for the last three fiscal years of less than six million dollars.

7. Notification of Award

It is expected that a decision selecting the successful audit firm will be made within thirty (30) days of the closing date for the receipt of proposals. Upon conclusion of final negotiations with the successful audit firm, all Offerors submitting proposals in response to this Request for Proposal will be informed, in writing, of the name of the successful audit firm.

It is expected that the contract shall be a one-year fixed price contract with options for two (2) additional one-year periods.

D. Description of Entity and Records to Be Audited

JTBC, Inc. is a nonprofit organization which serves Beaver County, Pennsylvania. JTBC, Inc. 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 seven (7) member volunteer Board of Directors. Administrative offices and all records are located at 285 Beaver Valley Mall, Route 18, Monaca, PA 15061.

The following types of records will be audited:

1. Bank accounts
2. One set of books
3. Automated accounting system (Blackbaud)
4. Payroll is processed by CTR Payroll/HR
5. Approximately 1,200 checks processed per year.

E. Options

At the discretion of JTBC, Inc., this audit contract can be extended for additional one-year periods. The cost for the option periods will be agreed upon by JTBC,

Inc. and the Offeror. It is anticipated that the cost for the optional years will be based upon the same approximate cost per thousand dollars of audited expenditures as the contract for the initial year.

II. SPECIFICATION

A. 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, certified or licensed by a regulatory authority of a state or other political subdivision of the United States, hereinafter referred to as the “Offeror” to perform a financial and compliance audit of JTBC, Inc.

Government Audit Standards (1994 Revision), states on page 2-1:

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.

B. Description of Programs/Contracts/Grants

The funding sources that are included in the audit are listed in APPENDIX A.

C. Performance

The JTBC, Inc.’s records should be audited through June 30, 2024.

The Offeror is required to prepare audit reports in accordance with the *Government Audit Standards* (1994 Revision), the Financial and Compliance Audit Guide for the Workforce Innovation and Opportunity Act (WIOA), GAO Standards for Audit of Governmental Organizations, Programs, Activities and Functions (Yellow Book), Guidelines for Financial and Compliance Audits of Federally Assisted Programs, and other generally accepted standards established by the American Institute of Certified Public Accountants.

D. Delivery Schedule

Offeror is to transmit one copy of the draft report to JTBC, Inc.’s Executive Director. The draft audit report is due on November 15, 2024.

The Offeror shall deliver ten (10) final audit reports to JTBC, Inc.’s Board of Directors no later than December 20, 2024.

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, JTBC, Inc. 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.

E. Price

The Offeror's proposed price should be submitted separately. Include information indicating how the price was determined. For example, the Offeror should indicate the estimated number of hours by staff level, hourly rate, and total cost by staff level. Any out-of-pocket expenses should also be indicated. The pricing information should be in a separate sealed envelope.

F. Payment

Payment will be made when JTBC, Inc. has determined that the total work effort has been satisfactorily completed. Should JTBC, Inc. reject a report, JTBC, Inc.'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 JTBC, Inc. can determine that satisfactory progress is being made.

Upon delivery of the ten (10) copies of the final reports to JTBC, Inc. and their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for the audit.

G. Audit Review

All audit reports prepared under this contract will be reviewed by JTBC, Inc. and its funding sources to ensure compliance with General Accounting Office's (GAO) *Government Audit Standards* and other appropriate audit guides.

H. Exit Conference

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

I. Workpapers

1. Upon request, the Offeror will provide a copy of the workpapers pertaining to any questioned costs determined in the audit. The workpapers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
2. The workpapers will be retained for at least three years from the end of the audit period.
3. The workpapers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the General Accounting Office, and JTBC, Inc.

J. Confidentiality

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to JTBC, Inc., 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. The Offeror agrees to immediately notify, in writing, JTBC, Inc.'s authorized representative in the event the Offeror determines or has reason to suspect breach of this requirement.

K. AICPA Professional Standards

The AICPA Professional Standards state:

Ethics Interpretation 501-3 – Failure to follow standards and/or procedures or other requirements in governmental audits. Engagements for audits of government grants, government units or other recipients of government monies typically require that such audits be in compliance with government audit standards, guide procedures, statutes, rules and regulations, in addition to generally accepted auditing standards. If a member has accepted such an engagement, and undertakes an obligation to follow such standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards, he is 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 his report the fact that such requirements were not followed and the reasons therefore.

III. OFFEROR'S TECHNICAL

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

A. 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:

1. Prior experience auditing nonprofit agencies.
2. Prior experience auditing similar programs funded by Pennsylvania.
3. Prior Experience auditing programs financed by the Federal Government.
4. Prior experience auditing similar county or local government activities.

B. Organization, Size, and Structure

The Offeror should describe its organization, size (in relation to audits to be performed) and structure. Indicate if appropriate, if the firm is a small or minority-owned business. Offeror should include a copy of the most recent Peer Review, if the Offeror has had a Peer Review.

C. Staff qualifications

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

1. Audit team makeup
2. Overall supervision to be exercised.
3. 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, and state(s) in which licensed as a CPA, etc. will be considered.

D. 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.

E. Certifications

The Offeror must sign and include as an attachment to its proposal the Certifications enclosed with this RFP. The publications listed in the Certifications will not be provided to potential Offerors by JTBC, Inc., because JTBC, Inc. desires to contract only with an Offeror who is already familiar with these publications.

IV. PROPOSAL

A. Submission of Proposals

All proposals shall include two copies of the Offeror’s technical qualifications, two copies of the pricing information (in a separate sealed envelope), and two copies of the signed Certifications. These documents will become part of the contract.

B. Nonresponsive Proposals

Proposals may be judged nonresponsive 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 follow the specified format.
3. The proposal does not include the Certifications.
4. 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 (1994 Revision).

C. Evaluation

Evaluation of each proposal will be based on the following criteria:

<u>Factors</u>	<u>Point Range</u>
1. Prior auditing experience.	
a. Prior experience auditing nonprofit organizations	0-5
b. Prior experience auditing programs funded by the Commonwealth of Pennsylvania	0-5

c. Prior experience auditing programs financed by the Federal Government	0-5
d. Prior experience auditing similar county or local government activities	0-5
2. Organization, size, and structure of the Offeror's firm (Considering size in relation to audits to be performed).	
a. Adequate size of firm	0-5
b. Minority/small business	0-5
3. Qualification of staff to be assigned to the audits to be performed. This will be determined from resources submitted. Education, position in firm, years and types of experience, continuing professional education, and state(s) in which licensed as a CPA, etc. will be considered.	
a. Audit Team makeup	0-10
b. Overall supervision to be exercised	0-5
c. Prior experience of the individual audit team Members	0-10
4. Offeror's understanding of work to be performed.	
a. Adequate coverage	0-10
b. Realistic time estimates of each audit step	0-5
5. Price	0-30
MAXIMUM POINTS	<u>100</u>

D. Review Process

The JTBC, Inc. may, at its discretion, request presentations by or meetings with any or all Offerors, to clarify or negotiate modifications to the Offerors' proposals.

However, JTBC, Inc. 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.

JTBC, Inc. contemplates award of the contract to the responsible Offeror with the highest total points.

CERTIFICATONS

On behalf of the Offeror:

- 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 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 accountant licensed on or before January 1, 2010.
- G. The individual signing certifies that the Offeror meets the independence standards of the *Governing Auditing Standards* (1994 Revision).
- H. 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 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 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.
- J. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:

1. Governing Auditing Standards (2018 Update) (Yellow Book)
 2. 2 CFR part 200, subpart F (December 26, 2013).
 3. OMB Circular A-110, *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations* (1993) (Amended September 30, 1999).
 4. OMB Circular A-122 – *Cost Principles for Nonprofit Organizations* (May 1987)
 5. *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* (May 1983).
 6. *Audits of Voluntary Health and Welfare Organizations* (AICPA Audit Guide)
 7. *Audits of Certain Nonprofit Organizations* (AICPA Audit Guide)
- K. 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.
- L. The individual signing certifies that the Offeror, and any individuals to be assigned to the audits, does not have a record of substantial 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__.

 (Offeror's Firm Name)

 (Signature of Offeror's Representative)

 (Printed Name and Title of Individual Signing)

APPENDIX A

GRANT NAME	START DATE	END DATE	GRANT AMOUNT	CONTRACT NO.	CFDA NO.
ADULT 23	7/1/2023	6/30/2024	\$91,578.00	23300102	17.258
	10/1/2023	6/30/2024	\$382,419.00	23301102	17.258
ADULT 22	7/1/2022	6/30/2024	\$72,287.00	22300102	17.258
	10/1/2022	6/30/2024	\$317,019.00	22301102	17.258
DISLOCATED WORKER 23	7/1/2023	6/30/2024	\$147,891.00	23400102	17.278
	10/1/2023	6/30/2024	\$540,659.00	23400102	17.278
DISLOCATED WORKER 22	7/1/2022	6/30/2024	\$110,469.00	22400102	17.278
	10/1/2022	6/30/2024	\$434,688.00	22401102	17.278
TANF 23	7/1/2023	6/30/2024	\$219,367.00	23336102	93.558
TANF 22	7/1/2022	6/30/2024	\$200,099.00	22336102	93.558
BEP 21	2/1/2022	12/31/2023	\$58,050.00	21413202	17.278
BEP 22	7/1/2023	7/1/2024	\$58,050.00	22413202	17.278
WORC	9/15/2022	6/30/2025	\$64,815.00	WORC 2202	17.280
EARN 23	7/1/2023	6/30/2024	\$350,751.00	23 EARN	93.558
SNAP	7/1/2023	6/30/2024	\$22,672.00	23 SNAP	10.561
OPERATOR	7/1/2021	6/30/2024	\$11,239.71	21 OPERATOR 02	17.258/.259 17.278
BUILD BACK BETTER	10/1/2022	8/30/2026	\$387,000.00	BBB 2202	11.307
YOUTH 23 LOCAL	7/1/2023	6/30/2024	\$500,397.00	23330102	17.259
YOUTH 22 LOCAL	7/1/2022	6/30/2024	\$407,152.00	22330102	17.259
YOUTH REENTRY	7/1/2023	6/30/2024	\$58,050.00	22403202	17.278
P4W ARC INSPIRE	10/1/2023	9/30/2025	\$29,670.00	P4W ARC INSPIRE	23.002
ENTREPRENEUR	1/1/2023	12/31/2023	\$72,800.00	CD 225511	N/A
ENTREPRENEUR	1/1/2024	12/31/2024	\$64,300.00	CD 235511	N/A