



Workforce Solutions

for North Central PA

425 Old Kersey Road • Kersey PA 15846

North Central Workforce Development Board

Request for Proposal for Audit Services

Issued April 1, 2023

Workforce Solutions for North Central Pennsylvania, the North Central Workforce Development Board, seeks proposals for qualified independent auditing firms who possess the capability and expertise to provide auditing and tax services for a period of up to three (3) years, starting with the fiscal year ending June 30, 2023.

Proposals must include the following services:

1. Annual audit of the consolidated financial statements
2. Preparation and submission of IRS Form 990
3. Management letter
4. Presentation of audit to the North Central Workforce Development Board

It is the policy of the Board of Directors to periodically request such bids. The purpose of this process is to obtain the necessary auditing and tax services at a competitive price.

PROCEDURAL INSTRUCTIONS

Intent

The intent of this Request for Proposals (RFP) is to select one independent auditing firm to provide comprehensive accounting, auditing and tax services for the North Central Workforce Development Board.

Proposal Form

Each proposer should follow the outline contained under "Proposal Form and Content."

Responses to Proposer Questions

A proposer may submit written questions to clarify any matters relating to this RFP. The proposer's question and the Board's answer will be shared with those who submit questions. Telephone responses will not be provided. Questions are due by: Friday, April 14, 2023.

North Central Workforce Development Board's Contact:

Pam Streich, Executive Director
425 Old Kersey Road
Kersey, PA 15846
(814)245-1835
pstreich@ncwdb.org

Proposal Due Date

Proposals must be received at the Workforce Solutions office, 425 Old Kersey Road, Kersey, PA 15846 by 3:00 pm, Friday, May 26, 2023. Both printed and electronic versions must be submitted. Please send the electronic version to Pam Streich, Executive Director at pstreich@ncwdb.org.

Please send the printed version to Pam Streich at the address listed above.

Right to Reject Proposals and Waive Informalities

Workforce Solutions reserves the right to reject any and all proposals, and the right in its sole discretion to accept the proposal considered most favorable to Workforce Solutions. Workforce Solutions reserves the right to conduct personal interviews of any or all proposers prior to selection. Workforce Solutions will not be liable for any costs incurred by the proposer in connection with such interview. Workforce Solutions reserves the right to conduct pre-contract negotiations with any or all potential proposers, including the technical and price details of the proposals.

ORGANIZATION OVERVIEW

Workforce Solutions works to ensure that the North Central PA workforce system, covering numerous agencies and multiple disciplines, meets both employers' needs for skilled workers and workers' career and economic advancement. Our mission is to serve as the premier facilitator of an innovative workforce development system that meets the changing human capital needs of our employers and provides resources for our job seekers that maximizes their career potential and focuses on the customers' needs.

Workforce Solutions is a 501(c) (3) non-profit corporation and serves as the fiscal agent for the North Central Local Workforce Development Area funds. As such, Workforce Solutions is responsible for the administration of Federal and State funding approved through the US Department of Labor (USDOL) and the Department of Human Services (DHS).

SCOPE OF SERVICES

The roles and responsibilities of the auditor shall include the following:

1. Assistance in finalizing Workforce Solutions' financial statements and supplemental financial schedules;
2. Audit of financial statements;
3. Compliance with the Uniform Guidance, Pennsylvania Department of Labor & Industry Financial Management Policy, Generally Accepted Auditing Standards (GAAS), Government Auditing Standards, WIOA Final Rule, and all other applicable guidelines;
4. Prepare the Single Audit for Workforce Solutions' federally funded programs, including but not limited to WIOA, TANF, state, and local expenditures;
5. Prepare and submit audit of Workforce Solutions' financial statements as well as the Single Audit and Management Letter to Federal Clearinghouse;
6. Facilitate review and coordinate entrance and exit conferences with Workforce Solutions to discuss any audit findings and responses prior to issuance of the final audit report;
7. Prepare and file IRS Form 990 tax return; and
8. Provide general ledger accounting technical assistance during the Single Audit and audit of Workforce Solutions' financial statements.

PROPOSER REQUIREMENTS

Each proposer must:

- Be a CPA firm licensed to practice in the Commonwealth of Pennsylvania
- Be independent of Workforce Solutions
- Have relevant experience in preparing such audits for local workforce development boards or other similar entities
- Agree to the scope of services as provided
- Be able to submit a draft audit report to Workforce Solutions by December 1st of each year
- Be able to complete the annual audit and related services by December 31st of each year

PROPOSAL FORM AND CONTENT

Proposals must clearly demonstrate the organization's ability to provide the requested services. For ease of review, each proposal shall be organized in the following manner.

1. Summary Cover Sheet – which includes the following:

- Name of the firm
- Address of the firm
- Name, telephone number, email, and title of the individual with authority to commit the firm
- Name, address, telephone number, email and title of Board's contact
- Date of submission

2. Table of Contents

Clearly identify information provided in the proposal by section name and page number.

3. Firm Description

Submit a detailed description of the firm that includes:

- The location of the office from which the work is to be performed and the number of partners, managers, supervisors, seniors and other professional staff employed at that office;
- Size of the organization;
- Years in business;
- History of the business;
- Range of services performed by the organization;
- The firm's experience in conducting Single Audits and auditing federal and state grants for non-profit organizations;
- Affirmation that the firm is a properly licensed certified public accounting firm and that the firm meets the independence requirements of the Standards for Audits of Governmental Organizations, Programs, Activities and Functions, published by the US General Accounting Office, Comptroller General; and
- Completion of Exhibit A – Assurances and Certifications.

4. Audit Team Qualifications and Experience

Submit a description of the audit team that includes:

- The specific individuals of the team proposed to conduct the audit, their roles and responsibilities, education, and professional history including years of experience in present position and total years of experience serving non-profit clients;
- Indicate the extent of continuing professional education and development that has been completed by the proposed audit team.
- Describe recent auditing experience similar to the type of audit requested. Specifically site Single Audit experience. Provide a list of current non-profit clients being served by the proposed audit team and their role in the engagements.

5. Scope of Services

Clearly describe the scope of services to be provided and the services required. Proposers should include an engagement timeline, showing significant dates for audit work and publication in this section.

Describe the project strategy and approach and the assistance needed from Workforce Solutions.

The auditors shall familiarize themselves with and comply with the provisions of any and all federal and state requirements, covenants, rules and regulations that may pertain to the work required under this engagement.

6. References

Provide a client list of five similar not-for-profit engagements performed during the past three years. The client list should include name, address, contact person, email address, and telephone number of individual providing the reference. Two references shall have had audits subject to Uniform Guidance.

7. Fees and Contracts

Provide a schedule of the audit's estimated hours by individual and hourly cost of each type of professional, and the total audit cost. Each proposer must state a guaranteed, not-to-exceed audit cost for each of the three years of the engagement: 2023, 2024, and 2025. See Exhibit B – Engagement Fees.

8. Professional Liability Insurance

Each proposer must provide proof of professional liability insurance coverage.

SELECTION PROCESS

Workforce Solutions staff and Finance Committee will evaluate each proposal. All proposals will be thoroughly reviewed to ensure that they are complete and accurate, and contain all required attachments. Workforce Solutions will evaluate the proposal's responsiveness in clearly stating an understanding of the work to be performed and the firm's capacity to provide those services in a timely manner at a competitive rate.

Proposals will be evaluated based on the following criteria:

- a. Scope of services and comprehensiveness of the audit work plan, including timeline (25 Points)
- b. Technical experience of the firm (20 Points)
- c. Qualifications of staff assigned to the audit (20 Points)
- d. Firm description (10 Points)
- e. Total audit cost to the Workforce Solutions including multi-year fee quotations (25 Points)

See Exhibit C for more information regarding the evaluation criteria.

CONTRACT TERMS

Contract Period

The selected firm shall be designated as the Workforce Solutions independent auditor for up to a three (3) year term commencing July 1, 2023. The agreement may be canceled at any time upon ninety (90) days' written notice by either party without cause.

Award of Contract

Workforce Solutions Independent Auditing Services Contract is expected to be awarded at a Finance Committee Meeting of the Board of Director's to be held prior to June 30, 2023.

Subsequent Contracts

If the contract for any subsequent year is awarded to a different auditing firm, the previous auditing firm must turn over its work papers or copies to the newly appointed auditor, as needed. The firm awarded this contract must guarantee the prompt submission of the audit documents, including trial balances, adjusting entries, fund balance reconciliations, and explanations as requested by a new auditing firm. Failure to state agreement with this provision will result in non-consideration of a proposal.

ADDITIONAL INFORMATION

Workforce Solutions shall not be liable for any costs incurred in the preparation of proposals and shall not be responsible for any costs not included in this proposal.

The submission of this proposal shall serve as evidence that the proposer has full knowledge of the scope, nature, quantity, and quality of the work to be performed; the detailed requirements of the specifications; and the conditions under which the work is to be performed.

Each proposer shall be expected to furnish Workforce Solutions such additional information as may be reasonably required.

EXHIBIT A - ASSURANCES AND CERTIFICATIONS

As a condition to the award of financial assistance under WIOA from the Department of Labor, the subcontractor assures, with respect to operation of the WIOA-funded program or activity and all contracts or arrangements to carry out the WIOA-funded program or activity that it will comply fully with the following:

Subcontractor assures and certifies that:

1. The Subcontractor will comply with the requirements of all federal and state laws and regulations pertaining to the prohibition of discrimination and sexual harassment, including, but not limited to, the Age Discrimination Act of 1975, Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act of 1990, and Title VI of the Civil Rights Act of 1964;
2. The Subcontractor assures that 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 such program or activity because of race, color, religion, national origin, age, disability, political affiliation or belief;
3. The Subcontractor will comply with the requirements of the **Federal Lobbying Act**;

By accepting this grant, signee hereby certifies, to the best of his or her knowledge and belief, that:

- a. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of an Federal loan, the entering into any cooperative contract, and the extension, continuation, renewal, amendment or modification of any Federal contract, grant, loan or cooperative contract.
 - b. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an office or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant loan, or cooperative contract, the undersigned shall complete and submit Standard Form-LLL, "disclosure Form to Report Lobbying,": in accordance with its instructions.
 - c. The signer shall require that the language of this certification be included in the award documents for all sub awards at all tiers (including subcontracts, sub grants, and contacts under grants, loans, and cooperative contracts) and that all sub recipients shall certify and disclose accordingly. This certification is a material representation of facts upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S.C. any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.
4. The Subcontractor will comply with all applicable fiscal laws, regulations, policies and procedures required of any entity administering a federal program including, but not limited to, OMB Circular A-110(Non-Profit Organizations), OMB Circular A-122 (Cost Principals for Non-Profit Organizations), and OMB Circular A-133 (Single Audit Act);
 5. The Subcontractor will comply with the following Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion.

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 13 CFR Part 145. The subcontractor certifies to the best of its knowledge and belief that it and its principals:

- a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal or State department or agency;
 - b. Have not within a three-year period preceding this proposal been convicted or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission or embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - c. Are not presently indicted or otherwise criminally or civilly charged by a government entity (Federal, State or local) with commission of any of the offense enumerated in paragraph (1)(b) of this certification; and
 - d. Have not within a three-year period preceding this application / proposal had one or more public transaction (Federal, State, or local) terminated for cause or default.
6. The Subcontractor certifies that it currently has no tax liabilities or other Commonwealth obligations and it shall notify the Department if it becomes delinquent in the payment of taxes, or other commonwealth obligations, or it is or any of its subcontractors are suspended or debarred by the commonwealth, the federal government, or any other state or governmental entity;
 7. The Subcontractor understands that the Commonwealth has the right and may set off the amount of any state tax liability or other Commonwealth obligation against any payments due to the contractor under any contract with the Commonwealth; and
 8. The Subcontractor will abide by the Commonwealth requirements regarding Small Disadvantaged Business (SDB) utilization, including but not limited to the requirements of the Bureau of Minority and Women Business Opportunities (BMWBO) Office and that it has read and will abide by the requirements of the Special Provisions for Invitations for Bids, Certified SDB." See www.dgs.state.pa.us, DGS Keyword: BMWBO; Federal Vendor database is available at <http://www.sba.gov/>.
 9. The Subcontractor will comply with the Fair Labor Standard Act (FLSA) 1938 as well as the Child Labor Act of 2012, P.L. 1209, No. 151.
 10. The Subcontractor will comply with SF 424 B (Assurances for Non-Construction Programs);
 11. The Subcontractor will comply with Public Law 107-228, Jobs for Veterans Act; and 20 CFR Part 1010, Veterans Employment and Training Service, Priority of Service for Covered Persons.
 12. The Subcontractor will comply with the Minimum Wage Requirements referenced in 29 CFR Part 95 Appendix A (3) removed reference which states "Under this Act, contractors shall be required to pay wages to laborers and mechanics at a rate not less than minimum wages specified in a wage determination made by the Secretary of Labor" and the Pennsylvania Minimum Wage Act 112 of 2006 which increases the minimum wage to \$7.25 per hour effective July 24, 2009.
 13. The Subcontractor assures that no funds received under the Workforce Investment Act will be used to assist, promote, or deter union organizing.

14. The Subcontractor will comply with the Contract Hours and Safety Standards Act (40 U.S.C. § 327-333) and as supplemented by Department of Labor regulations (29 CFR part 5). Under section 102 of the Act, each contractor shall be required to compute the ages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than 1 ½ times the basic rate of pay for all hours worked in excess of 40 hours in the work week. Section 107 of the Act is applicable to construction work and provides that no laborer or mechanic shall be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence. See Attachment D- Training Site Agreement.

15. RIGHT TO KNOW LAW 8-K-1580, 2/1/2010

- a. The subcontractor understands that this Contract and records related to or arising out of the Grant Contract are subject to requests made pursuant to the Pennsylvania Right-to-Know Law, 65 P.S. 67.101-3104, ("RTKL"). For the purpose of these provisions, the term "the Commonwealth" shall refer to the granting Commonwealth agency.
- b. If the Commonwealth needs the Contractor's or Subcontractor's assistance in any matter arising out of the RTKL related to this Grant Contract, it shall notify the Contractor or Subcontractor using the legal contact information provided in the Grant Contract. The Contractor or Subcontractor, at any time, may designate a different contact for such purpose upon reasonable prior written notice to the Commonwealth.
- c. Upon written notification from the Commonwealth that it requires Contractor's or Subcontractor's assistance in responding to a request under the RTKL for information related to this Grant Contract that may be in Contractor's or Subcontractor's possession, constituting, or alleged to constitute, a public record in accordance with the RTKL ("Requested Information"), Contractor or Subcontractor shall:
 - 1. Provide the Commonwealth, within ten (10) calendar days after receipt of written notification, access to, and copies of, any document or information in Contractor's or Subcontractor's possession arising out of this Grant Contract that the Commonwealth reasonably believes is Requested Information and may be a public record under the RTKL; and
 - 2. Provide such other assistance as the Commonwealth may reasonably request, in order to comply with the RTKL with respect to this Grant Contract.
- d. If Contractor or Subcontractor considers the Requested Information to include a request for a Trade Secret or Confidential Proprietary Information, as those terms are defined by the RTKL, or other information that Contractor or Subcontractor considers exempt from production under the RTKL, Contractor or Subcontractor must notify the Commonwealth and provide, within seven (7) calendar days of receiving the written notification, a written statement signed by a representative of Contractor or Subcontractor explaining why the requested material is exempt from public disclosure under the RTKL.
- e. The Commonwealth will rely upon the written statement from Contractor or Subcontractor in denying a RTKL request for the Requested Information unless the Commonwealth determines that the Requested Information is clearly not protected from disclosure under the RTKL. Should the Commonwealth determine that the Requested Information is clearly not exempt from disclosure, Contractor or Subcontractor shall provide the Requested Information within five (5) business days of receipt of written notification of the Commonwealth's determination.

- f. If Contractor or Subcontractor fails to provide the Requested Information within the time period required by these provisions, Contractor or Subcontractor shall indemnify and hold the Commonwealth harmless for any damages, penalties, costs, detriment or harm that the Commonwealth may incur as a result of Contractor's or Subcontractor's failure, including any statutory damages assessed against the Commonwealth.
- g. The Commonwealth will reimburse Contractor or Subcontractor for any costs associated with complying with these provisions only to the extent allowed under the fee schedule established by the Office of Open Records or as otherwise provided by the RTKL if the fee schedule is inapplicable.
- h. Contractor or Subcontractor may file a legal challenge to any Commonwealth decision to release a record to the public with the Office of Open Records, or in the Pennsylvania Courts, however, Contractor or Subcontractor shall indemnify the Commonwealth for any legal expenses incurred by the Commonwealth as a result of such a challenge and shall hold the Commonwealth harmless for any damages, penalties, costs, detriment or harm that the Commonwealth may incur as a result of Contractor's or Subcontractor's failure, including any statutory damages assessed against the Commonwealth, regardless of the outcome of such a legal challenge. As between the parties, Contractor or Subcontractor agrees to waive all rights or remedies that may be available to it as a result of the Commonwealth's disclosure of Requested Information pursuant to the RTKL.
- i. The Contractor's or Subcontractor's duties related to the RTKL are continuing duties that survive the expiration of this Grant Contract and shall continue as long as the Contractor or Subcontractor has Requested Information in its possession.

As the duly authorized representative of the applicant, I certify and assure all previous statements:

Name and Title of authorized Representative

Signature:

Date:

Exhibit B - Engagement Fees:

	2023	2024	2025
Audit	\$ _____	\$ _____	\$ _____
990 Tax Return	\$ _____	\$ _____	\$ _____
Totals	\$ _____	\$ _____	\$ _____

Proposers should state their agreement that the above fees are guaranteed, not to exceed maximums for 2023, 2024, and 2025. The program year being audited runs from July 1 of the previous year through June 30 of the current year (i.e. 2023 would include July 1, 2022 – June 30, 2023).

Exhibit C - Workforce Solutions - Request for Proposal for Auditing Services - Technical Evaluation

Evaluation of the proposal will be evaluated on the basis of the following criteria:

Technical Criteria

- | | | |
|----|--|--------|
| 1. | Responsiveness of the proposal in clearly stating an understanding of the work to be performed (0 - 25 points.) | |
| | a. Comprehensiveness of the audit work plan | 0 - 15 |
| | b. Timeline of events, including estimates of each major segment of the work plan and the number of hours for each staff | 0 - 10 |
| 2. | Technical experience of the firm (0 - 20 points.) | |
| | a. General auditing of the type under consideration | 0 - 10 |
| | b. Auditing of a Local Workforce Development Board | 0 - 5 |
| | c. Auditing of a Workforce Innovation and Opportunity Act Provider | 0 - 5 |
| 3. | Qualifications of staff to be assigned to the audit, including education, continuing education, position in the firm, and years and types of experience (0 - 20 points.) | |
| | a. Qualifications of supervisory personnel and the audit team doing the fieldwork. | 0 - 10 |
| | b. General direction and supervision to be exercised over the audit team by the firm's management personnel. | 0 - 5 |
| | c. Qualifications of the individual audit staff. | 0 - 5 |
| 4. | Firm description, including size, structure, history, range of services, etc. (0 – 10 points.) | |
| | TOTAL TECHNICAL POINTS | 0 - 75 |

Cost Criteria

- | | | |
|----|-------------------|--------|
| 1. | Cost of the audit | 0 - 25 |
|----|-------------------|--------|

TOTAL MAXIMUM POINTS **100**

Funding Information: <https://www.workforcesolutionspa.com/categories/resources/pages/stevens-amendment>

Auxiliary Aids and Services are available upon request to individuals with disabilities.

Equal Opportunity Employer/Program