

**Region III Workforce Investment Board
Of
Kanawha County (WIBKC)**

**426 Leon Sullivan Way
Charleston, WV 25301**

REQUEST FOR PROPOSALS

FOR

Independent Auditor

PERIOD: Program Year 2022

**RESPONSES DUE:
May 15, 2023, by 4:00pm**

**Bidders Conference:
May 1, 2023
10:00 am – 12:00 pm**

**Join in person:
426 Leon Sullivan Way
Charleston, WV 25301**

Attendance is MANDATORY

The Bidders Conference will begin promptly at 10:00 am. Admittance will not be granted for late arrivals.

***RFP Administrator: Michele Painter.
304-344-5760 mpainter@wdbkc.org***

Request for Proposal

Independent Auditor

The Region III Workforce Investment Board of Kanawha County (WIBKC), a 501(c)(3), is requesting the services of an independent, certified public accountant to prepare annual audited financial statement (s) for its Board of Directors. This audit must be conducted in accordance with the “Super circular” Uniform Guidance: Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (formerly OMB Circular A-133), and all Single Audit Requirements including completion of all required portions for Form SF-SAC, the Date Collection Form and Form 990. This audit period will be for the program year ending June 30, 2022 with a three-year option for renewal.

The accounting records for the WIBKC, are maintained through QuickBooks accounting software under the guidance of a subcontracting CPA accounting firm. Accounting records, compliance and regulatory information is primarily maintained at the WIBKC Office located at 426 Leon Sullivan Way Charleston, WV 25301.

The WIBKC, is funded with Workforce Innovation & Opportunity Act of 2014 (WIOA) funding. The annual total budget is approximately \$4,329,963 (Breakout of Funding is as follows: PY22/FY23 WIOA Adult, Dislocated Worker, and Youth \$ 1,795,923; NDWG Severe Winter Storm \$543,545; Career Planner \$125,096; Empowered Employment \$469,283; Summer Youth \$334,298; DHHR SNAP Funding \$86,515; Green Power \$566,118; SSA Waitlist \$384,185; UniCare Grant Funding \$25,000.

The 2022 Audit fieldwork must be completed by August 15, 2023 and a report must be submitted no later than September 30, 2023. If awarded, there will be optional renewal for next program year, the fieldwork must then be completed by no later than December 31. The final audit report must be received by the WIBKC by no later than February 28 of the following program year.

The proposal must include the following:

- Prior governmental and non-profit auditing experience working under the “Super circular” Uniform Guidance: Uniform Administrative requirements, Cost Principles and Audit Requirements for Federal Awards (formally OMB Circular A-133 and all Single Audit requirements) of the proposing organization.
- Documentation that supports the quoting organization is a properly established full-service certified public accounting firm in good standing and meets required independence standards: and,

a detailed audit plan, including but not limited to: 1)Procedures; 2)Scope of Work; 3) A list of all partners, managers, and staff who will be assigned to this audit with a description of activity for each staff member working with the WIBKC’s account; 4) An all-inclusive maximum fee for services for services; and 5) An estimated timetable for delivery of the audit, Form 990, Forms SF-SAC, the Data Collection Form.

All interested parties should respond to this Solicitation with a bid submitted to the WIBKC, office by mail, courier or in person on or before 4:00pm on May 15,2023 .Faxed or email bids will not be accepted. Bids received after the submission time and date, will not be considered, regardless of if postmarked by the due date or not. Bids should be mailed to : WIBKC office, 426 Leon Sullivan Way Charleston, WV 25301. The WIBKC reserves the right to reject any and/or all bids received. Any questions regarding this Solicitation of Bids should be addressed to the WIBKC, Finance Manager at 304-344-5760 or mpainter@wdbkc.org during regular business hours of Monday-Friday 8:30am-4:30pm.

Schedule of Events

RFP Release	April 25,2023
Bidders Conference	May 1,2023
Proposal Deadline (not subject to change)	May 15,2023
Staff/Review Committee Rating	May 19,2023
Recommendation to WIBKC	May 24,2023
Award Letter and Contract begins	June 1,2023

CONTENT OF PROPOSAL

Response to the information requested below is required to be considered responsive to the RFP. Proposers are encouraged to submit a practical and sustainable proposal. The proposal is requested in the following order, to be tabbed accordingly:

INTRODUCTION

1. Title Page - The title page must clearly state "Proposal for External Auditor" along with vendor's name, address, and contact information.
2. Table of Contents
3. Cover Letter - Proposers are to include a cover letter indicating their interest in the engagement.
4. Executive Summary – The Executive Summary should provide a concise summary of the services and deliverables being offered to meet the requirements of this solicitation; the Proposer's approach to providing services; and justification as to why the Proposer is the best qualified to provide services.

DEMONSTRATION OF MINIMUM QUALIFICATIONS

Please provide information to demonstrate that the firm meets the minimum qualifications of the RFP.

a. Experience with Similar Contracts – Proposer shall provide a description of previous work experience in servicing similar contracts over the past five years for governmental agencies or public pension systems.

Provide five references from clients with whom the primary engagement partner or Audit Manager has provided auditing and/or accounting services.

Please provide the information in the following format:

Client's Name and Address

Services Provided Beginning and Ending Dates of Contract

Primary Engagement Partner or Audit Manager

Contact Person to Provide References (Name, telephone number, email)

Note: Submission of a proposal in response to this RFP constitutes permission to Region III Workforce Investment Board to contact any identified previous clients to request information on the performance of the Proposer.

b. Submit resume for the proposed engagement partner including title; key experience relating to this scope of work; professional licenses and certifications held; and current clients.

c. List the name, office location and duties of the members of the proposed audit team that would be responsible for our account and provide resume including titles, functions, the number of years in auditing with your firm, education background, and related experience in auditing.

Note that any subsequent changes to the assigned engagement partner, supervisory and/or other audit staff must be approved.

ABOUT THE FIRM

Provide your responses to the questions below by replicating each question in your proposal followed by your response.

a. Provide a profile of the firm including a brief history, year founded, business entity type, location of headquarters and subsidiaries (if any), services provided, and number of employees, other business services, ownership structure (including any business partners), recent or expected ownership structure.

b. Provide an affirmative statement that the firm and all assigned key personnel are properly licensed to practice public accountancy in the State of West Virginia.

c. Indicate the person(s) authorized to represent the proposer in negotiations with Region III Workforce Investment Board with respect to the RFP and subsequently awarded contract including contact names, titles, telephone and fax numbers and e-mail addresses.

d. Provide an organizational chart of the management team of the firm.

e. Describe the turnover in key professional personnel in each of the last five years.

f. Provide your policy regarding the rotation of partners and Audit Managers on financial statement audits.

g. What incentives are provided to attract and retain top quality employees at your firm?

h. Has any officer or principal of your organization been involved in litigation relating to auditing and accounting activities? If so, provide a brief explanation and indicate the status of the proceedings.

i. Describe the services of your organization that distinguish your firm from your competitors. Convincingly and briefly explain why your firm is the most qualified for this engagement.

j. Describe the dollar amounts of coverage for fidelity bonds, errors and omissions coverage and any other fiduciary coverage that your firm carries. List the insurance carriers supplying the coverage, amounts, and expiration dates.

k. How many of your audit clients are public employee retirement systems?

l. Provide a list of clients lost in the last five years, including the period when services were provided and reason(s) for each account lost.

- m. Briefly summarize your philosophy relating to the contractor's relationship with Boards, Staff, Council, etc.
- n. Disclose the nature of any past, present, or pending relationship with any Region III Board Commissioner, consultant, or staff.
- o. Please describe your company's efforts regarding the protection of client data. Have you had any data breaches?
- p. Describe how the firm has addressed the issue of keeping Social Security numbers and other private information secure.
- q. Is your firm certified by any governmental entity as a minority-owned, woman-owned, or other business enterprise?
- r. Describe any efforts you must outreach to government certified minority-owned, woman-owned, or other-business enterprises?
- s. Describe all non-auditing services you offer. What procedures are in place that would reduce or eliminate potential conflicts of interest?
- t. Does your firm have a sexual harassment policy? Please describe the policy and summarize any pending or anticipated litigation against the firm, its employees, or partners, involving allegations of sexual harassment or sexual misconduct.

PROJECT PROPOSAL

Proposals shall demonstrate the firm's understanding of the services to be provided and their proposed approach. Please provide your responses to the questions below by replicating each question in your proposal followed by your response.

FIRM'S APPROACH

- a. Provide a description of the overall approach to be used for the work, including your approach to making the transition from Region III Workforce Investment Board prior auditor, if applicable.
- b. Please describe your understanding of the scope and level of services required by this RFP.
- c. Indicate how the quality of staff and the audit work will be assured over the term of the agreement. Please provide a copy of your firm's most recent peer review report.
- d. What policies are in effect to control the workload as it relates to the number of clients serviced by each audit staff? Is there a limit on the number of accounts that each member of staff may handle concurrently?
- e. Provide a general discussion of how you would evaluate internal controls.
- f. If your firm is selected, what startup work would you do, and for how long and when?
- g. Describe any anticipated potential audit problems, the firm's approach to resolving these problems, and any special assistance that will be requested from WIBKC staff.
- h. Include any other information that is believed to be pertinent but not specifically requested elsewhere in this RFP.

PROPOSED AUDIT FEE SCHEDULE

The proposer's fee schedule shall include a total, detailed comprehensive fee proposal listed by year of the contract. Provide a single fee for services outlined in the Scope of Services for each year. This fee should include all out-of-pockets type expenses and broken down.

This fee proposal structure is required with your proposal. ANNUAL AUDIT SERVICES FEE PROPOSED for YEAR 1, YEAR 2, and YEAR 3

FINANCIAL STATEMENTS AUDIT AND ADVISORY SERVICES

Audit fee for provision of services

ANY SUPPLEMENTAL START UP FEE

(First Year Only)

TOTAL ANNUAL FEE

PROPOSAL SUBMISSION & EVALUATION

1. Deadline for submission and the location for submission are located on the cover sheet of this RFP.
2. The complete proposal package shall be placed in a sealed package clearly labeled with the name of the firm, and "Proposal for External Auditor" and the copy number (i.e. "Original," "Copy 1 of 3," "Copy 2 of 3," or "Copy 3 of 3").
3. Please provide: one spiral-bound original; three hard copies; and one electronic copy on a flash drive in PDF Format.

Note: Proposers selected to make presentations to the Board/Committee will be expected to submit 10 additional copies of their responses.

4. Candidates who mail their proposals should allow adequate mail delivery time to ensure timely receipt of the proposals. Late proposals will not be considered for review. WIBKC reserves the right to determine the timelines of all proposals submitted. At the day and time appointed, all timely submitted proposals will be opened and the name of the Proposers announced. No other information about the proposals will be made public until such time as a recommendation concerning proposals is made to the Board.

5. Please direct comments and questions to the RFP Administrator indicated on the cover page of this RFP. All contact regarding this RFP or any matter relating thereto must be in writing and may be mailed or e-mailed to the administrator listed on the cover page.

EVALUATION OF PROPOSALS

1. The selected proposer must successfully pass all the following levels of review:

a. Level I – Administrative Responsiveness

WIBKC will conduct a preliminary evaluation of all proposals submitted by the deadline to determine compliance with proposal requirements and mandatory document submissions. Firm's proposal must demonstrate its responsiveness to the administrative requirements outlined in the RFP. Firm's ability to adhere to WIBKC standard contract provisions will also be considered.

b. Level II – Review of Qualifications, Experience, & References

Proposer must demonstrate it meets the minimum qualifications and must demonstrate a positive record as a responsible contractor through due diligence reviews conducted by WIBKC.

c. Level III – Proposed Services and Compensation ("Proposal")

Firm's proposed plan of services, and fees for providing the required services are evaluated and ranked by the evaluation panel. Interviews may also be conducted by panel and/or the Audit Committee.

Criteria	Possible Weight
Professionalism Proposer demonstrated professionalism in the response to the RFP, such as: RFP presentation, well-written summary of the important, features of the RFP, etc.	15
Proposed Scope of Services Description and Methodology Proposer demonstrated strong understanding of Region III's objectives and provides a proposed methodology and further refinement of the RFP Scope of Services to meet Region III's objectives, audit timeline, and budget	30
Qualifications, Experience, and Accomplishments Demonstrated commitment to the governmental audit practice; Strength of experience in providing audit services for public pension systems; Demonstration of expertise in/knowledge of the proposed team in providing the scope of services and value-add; Strength of favorable references during the due diligence review process	35
Value of Cost The evaluation of the relative cost and value indicated in the proposed fee.	20
TOTAL	100

d. Level IV – Interview by the Audit Committee & Final Approval by the Board

The Proposer that demonstrates to be the most qualified to provide the required services at the best overall value to WIBKC, as determined by the evaluation panel, will be presented to the Audit Committee for a possible interview, with the Committee recommending one proposer to WIBKC Board for contract award. The Board, at its sole discretion, makes the final award determination.