

**WORKFORCE DEVELOPMENT BOARD
OF ROCK ISLAND, HENRY AND MERCER COUNTIES,
NOT-FOR-PROFIT CORPORATION**

Request for Proposal (RFP) for
ROCK ISLAND TRI-COUNTY CONSORTIUM
audit services for the period

July 1, 2021 to June 30, 2022

Inquiries and proposals should be directed to:

Name: Sarah M. Cleveland

Title: Board Functions Administrator

Entity: WORKFORCE DEVELOPMENT BOARD
Oversight Committee

Address: PO BOX 572
KEWANEE IL 61443-0572

Phone: (309) 854-1904

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General information

A. Purpose

This Request for Proposal (RFP) is to contract for audit services for the year ending June 30, 2022. WORKFORCE DEVELOPMENT BOARD OF ROCK ISLAND, HENRY AND MERCER COUNTIES, NOT-FOR-PROFIT CORPORATION, Oversight Committee is seeking a qualified audit firm to complete a ROCK ISLAND TRI-COUNTY CONSORTIUM financial audit in accordance with Government Auditing Standards and a compliance audit in accordance with requirements in 2 CFR Part 200, Uniform Administrative Requirements and Audit Requirements for Federal Awards (Uniform Guidance). The proposal includes options for two additional years.

B. Who may respond

Only licensed Certified Public Accountants may respond to this RFP.

C. Bidder's conference

Bidder's conference will not be held, unless requested.

D. Instructions on proposal submission

1. Closing submission date: Proposals must be submitted no later than 4:30 p. m., Monday, May 23, 2022.
2. Inquiries: Inquiries concerning this RFP should be directed to Sarah M. Cleveland, telephone (309) 854-1904.
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 either WORKFORCE DEVELOPMENT BOARD or ROCK ISLAND TRI-COUNTY CONSORTIUM.
4. Instructions to prospective contractors: Your proposal should be addressed as follows:

Name: Sarah M. Cleveland
Title: Board Functions Administrators
Entity: WORKFORCE DEVELOPMENT BOARD, Oversight Committee
Address: PO BOX 572
KEWANEE IL 61443-0572

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

Request for Proposal Response
4:30 p. m., Monday, May 23, 2022
sealed proposal for audit services

5. Electronic submissions: Proposals can be submitted electronically to email address: WDB@AmericanJob.Center by the closing submission date noted above.

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 WORKFORCE DEVELOPMENT BOARD by the date and time specified above.

Late proposals will not be considered.

6. Right to reject: WORKFORCE DEVELOPMENT BOARD 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.
7. Small and / or minority-owned businesses: Efforts will be made by WORKFORCE DEVELOPMENT BOARD 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).
8. Notification of award:
 - a. It is expected that a decision selecting the successful audit firm will be made within four weeks of the closing date for the receipt of proposals.
 - b. 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.
 - c. It is expected that the contract shall be a one-year fixed price contract with options for two additional one-year periods.

E. Description of entity and records to be audited

Records to be audited include two bank accounts, six – eight grant funds per year, one set of books maintained on MIP automated system, separate subsidiary records for payroll, and approximately 600 expense checks and 350 payroll checks written during a year. Records to be audited are available for review by the offeror prior to proposal submission, by advance appointment.

A copy of ROCK ISLAND TRI-COUNTY CONSORTIUM most recent Annual Financial Statements is included for your information.

F. Options

At the discretion of WORKFORCE DEVELOPMENT BOARD, this audit contract can be extended for two additional one-year periods. The cost for the option periods will be agreed upon by WORKFORCE DEVELOPMENT BOARD and the offeror.

Specification schedule

A. Scope of services

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 Uniform Guidance audit of ROCK ISLAND TRI-COUNTY CONSORTIUM.

The offeror shall perform their examination and express an opinion on all ROCK ISLAND TRI-COUNTY CONSORTIUM funds in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants; the standards for financial audits set forth in the U. S. General Accounting Office's (GAO) Government Auditing Standards; and 2 CFR Part 200, Uniform Administrative Requirements and Audit Requirements for Federal Awards (Uniform Guidance), and any specific requirements of grantor agencies. It will be the responsibility of the audit firm to be knowledgeable with the requirements and to submit the report thereon.

The offeror will prepare the Schedule of Expenditures of Federal Awards and all applicable compliance and internal control reviews required by U. S. General Accounting Office's (GAO) Government Auditing Standards and 2 CFR Part 200, Uniform Administrative Requirements and Audit Requirements for Federal Awards (Uniform Guidance), including the Data Collection Form (SF-SAC) and the electronic filing of the Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations.

B. Description of programs / contracts / grants

See separate attachment.

C. Performance

ROCK ISLAND TRI-COUNTY CONSORTIUM records should be audited through June 30, 2022.

The objectives of the audits are to have you express an opinion about whether the financial statements are fairly presented, in all material respects, in conformity with U. S. generally accepted accounting principles and to report on the fairness of the additional information, as required, when considered in relation to the financial statements taken as a whole. The objective also includes reporting on internal controls related to the financial statements and compliance with laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with U. S. General Accounting Office's (GAO) Government Auditing Standards and 2 CFR. Part 200, Uniform Administrative Requirements and Audit Requirements for Federal Awards (Uniform Guidance); and any specific requirements of grantor agencies. The audit should include tests of accounting records and other procedures you consider necessary to enable you to express such an opinion and to render the required reports.

D. Delivery schedule

The offeror shall deliver 24 final audit reports to ROCK ISLAND TRI-COUNTY CONSORTIUM management and the WORKFORCE DEVELOPMENT BOARD no later than November 10, 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, WORKFORCE DEVELOPMENT BOARD 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 rates 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 WORKFORCE DEVELOPMENT BOARD has determined that the total work effort has been satisfactorily completed. Should WORKFORCE DEVELOPMENT BOARD reject a report, WORKFORCE DEVELOPMENT BOARD'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 WORKFORCE DEVELOPMENT BOARD can determine that satisfactory progress is being made.

Upon delivery of the 24 copies of the final reports to WORKFORCE DEVELOPMENT BOARD 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 WORKFORCE DEVELOPMENT BOARD and ROCK ISLAND TRI-COUNTY CONSORTIUM 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 ROCK ISLAND TRI-COUNTY CONSORTIUM'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 WORKFORCE

DEVELOPMENT BOARD. 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 both WORKFORCE DEVELOPMENT BOARD and ROCK ISLAND TRI-COUNTY CONSORTIUM.

J. Confidentiality

The offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to WORKFORCE DEVELOPMENT BOARD and ROCK ISLAND TRI-COUNTY CONSORTIUM, 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 other 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, WORKFORCE DEVELOPMENT BOARD's authorized representative in the event the offeror determines or has reason to suspect a 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 following government audit standards, guides 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 specified government audit 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 therefor.

Technical qualifications

The offeror, in its proposal, shall, as 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 within the past three years similar to ROCK ISLAND TRI-COUNTY CONSORTIUM.

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.

C. Staff qualifications

The offeror should describe the qualifications of 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.

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 WORKFORCE DEVELOPMENT BOARD, because of a desire to contract only with an offeror who is already familiar with these publications.

Proposal evaluation

A. Submission of proposals

All proposals shall include the offeror's technical qualifications, the pricing information (in a separately sealed envelope), and the signed certifications. These documents will become part of the contract.

Electronic submission must be emailed to WDB@AmericanJob.Center

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.

C. Proposal evaluation

Evaluation of each proposal will be scored on the following five factors:

- | | |
|---------------------------|-----------------------|
| 1. Prior audit experience | Point range
0 - 30 |
|---------------------------|-----------------------|

- a. Prior experience auditing a local / county Government entity

WORKFORCE DEVELOPMENT BOARD will contact prior audited organizations to verify the experience provided by the offeror.

- | | |
|---|--|
| 2. Organization, size and structure of Offeror's firm (consider size in relation to audits to be performed) | |
|---|--|

- | | |
|------------------------------|-------|
| a. Adequate size of the firm | 0 – 5 |
|------------------------------|-------|

- | | |
|----------------------------|-------|
| b. Minority/small business | 0 – 5 |
|----------------------------|-------|

3. Qualifications of staff to be assigned to the audits to be performed (this will be determined from resumes submitted); include education, position in firm, years and types of experience

- 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 – 20

Maximum points 100

D. Review process

WORKFORCE DEVELOPMENT BOARD may, at its discretion, request presentations by or meetings with any or all Offerors, to clarify or negotiate modifications to the offerors' proposals.

However, WORKFORCE DEVELOPMENT BOARD 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.

WORKFORCE DEVELOPMENT BOARD contemplates award of the contract to the responsible offeror with the highest total points.

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 hours of the 80 hours of 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:
 - a. Government Auditing Standards (Yellow Book)
 - b. 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance)
 - c. 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.)
 - d. Audits of State and Local Governments (AICPA Audit Guide)

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.)

Dated this _____ day of _____, 20__.

(Offeror's firm name)

(Signature of offeror's representative)

(Printed name and title of individual signing)