

***Southeast Indiana Workforce Investment  
Board, Inc.  
Request for Proposals  
for Audit and Tax Services***

**TWO YEAR CONTRACT**

**For years ending  
6/30/2024  
6/30/2025**

**Southeast Indiana Workforce Investment  
Board, Inc. c/o Carla Crowe  
3815 River Crossing Parkway, Suite 300  
Indianapolis, IN 46240  
(317) 208-2571**

The Southeast Indiana Workforce Investment Board, Inc. (WIB) is seeking proposals for audit and tax services for the fiscal years ending June 30, 2024 and June 30, 2025 with the possibility of a 2-year extension.

### **Section I. Background and Overview Information**

The Southeast Indiana Workforce Investment Board, Inc (WIB) is a registered 501(c)(3) not-for-profit corporation which has oversight of employment and training programs in the following counties: Bartholomew, Dearborn, Decatur, Franklin, Jackson, Jefferson, Jennings, Ohio, Ripley, Switzerland. The WIB provides employment and training programs in the Economic Growth Region 9 using a variety of state and federal grant resources, including those available through the Workforce Innovation and Opportunity Act (WIOA), and several other grants. Revenues and expenditures for the year ending June 30, 2024 are expected to be approximately \$4.9 million.

Crowe LLP serves as Fiscal Agent with full time staff and records located at the Crowe office in Indianapolis, Indiana. The WIB is governed by a volunteer board that provides oversight and guidance on program operations.

The WIB is requesting proposals from licensed CPA firms with knowledge of the Workforce Innovation and Opportunity Act (WIOA) and experience auditing organizations created under this act. The organization selected will prepare tax returns and conduct financial and compliance audits for 2 years, (fiscal years ending June 30, 2024 and June 30, 2025) with a possible 2-year extension.

### **Section II. General Instructions**

These general instructions are intended to provide guidance on the format and submission expectations for proposals. Proposals should be prepared in accordance with the general instructions outlined in this section.

- A. Submission Requirements -- Organizations responding to this RFP must submit an electronic copy to the board contact. Proposals should be easy to read and must be no longer than 20 pages including all attachments (except those required in this RFP).
- B. Submission Deadline -- All proposals must be received by the WIB no later than 5:00 PM on September 11, 2024. Proposals must be provided via email and clearly labeled on the subject line as Audit RFP Response and should be submitted to the attention of [Carla.Crowe@crowe.com](mailto:Carla.Crowe@crowe.com).

It is the responsibility of the bidding organization to ensure that the proposal is delivered on time.

- C. Rejection of Proposals – The WIB reserves the right to reject any and all proposals it receives in response to this RFP. It is understood that submitted proposals will become part of the WIB official files without further obligation. The WIB will not pay for the development or preparation of proposals.
- D. Questions About this RFP -- All inquiries concerning this RFP can be emailed to Carla Crowe at [Carla.Crowe@crowe.com](mailto:Carla.Crowe@crowe.com) by September 11, 2024. Copies of the audited financial statements and Form 990 tax return are available upon request.

### **Section III. Statement of Work**

- A. Scope of Financial and Compliance Audit -- The purpose of this RFP is to obtain the audit and tax services of a public accounting firm, whose principal officers are independent certified public accountants, certified or licensed by an appropriate regulatory authority. The audits must be performed in accordance with Government Audit Standards established by the Comptroller General of the United States and standards issued by the Office of Management and Budget regarding audits of organizations receiving federal grants contained in OMB Uniform Guidance.
- B. Performance and Delivery Schedule for the First Year -- The selected public accounting firm will complete a financial and compliance audit the WIB funds expended in the time period July 1, 2023 through June 30, 2024. The following delivery schedule will govern the audit engagement for the first year:
- All pre-work and on-site audit activities to occur no later than December 1, 2024
  - Draft audit report submitted no later than January 15, 2025
  - Final audit report submitted no later than January 31, 2025
  - 990 Form and Data Collection Form for the WIB only, submitted no later than February 28, 2025.

All reports will be prepared in accordance with the *Government Audit Standards* as well as any audit directives from the Indiana Department of Workforce Development (DWD). Reports will be reviewed by the WIB and its various funding sources to ensure compliance with these standards and directives.

- C. Exit Conference -- An exit conference with appropriate WIB staff, and Crowe LLP representatives will be held at the conclusion of the field work. Observations and recommendations must address internal control and program compliance issues, be summarized in writing, and discussed during the exit conference.

- D. Work papers -- Upon request, the audit firm will provide a copy of the work papers pertaining to any questioned costs identified in this audit. The work papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem. All work papers are to be retained for a period of at least three years from the end of the audit period. All work papers will be made available, as requested, to appropriate cognizant agencies, the General Accounting Office, and to WIB.

#### **Section IV. Proposal Requirements**

All CPA firms responding to this RFP must include, at a minimum, the following information. Proposals which do not address each of these required items will be considered non-responsive and will not receive consideration.

- A. Prior Audit Experience -- Include in this section all relevant prior audit and tax filing experience, including names, addresses, contact persons, and telephone numbers of prior organizations audited of at least three (3) references. Include information on the following specific experiences:
- Prior experience auditing WIA, WIOA, or other employment and training programs;
  - Prior experience auditing programs financed with other federal sources; and,
  - Prior experience auditing programs operated by community based nonprofit organizations.
- B. Organizational/Staff Qualifications -- Include a brief description of the organization, its size, and its structure. This description should include: (1) identification of the audit team to complete this audit, and (2) specific supervision strategies to be exercised. Describe the specific qualifications of the staff to be assigned to complete this audit. Include in these descriptions the following information about each audit team member: (1) education, (2) years and position in firm, (3) years and types of experience, (4) state(s) in which licensed as a CPA, and (5) other information highlighting the experience of the team member. Resumes containing this information may be submitted to meet the requirements of this section.
- C. Audit Plan -- Detail specific plans and strategies for completing the requested audit. Describe the organizations understanding of the work to be performed including audit procedures, estimated hours, and other relevant information. Include an assurance that the delivery schedule detailed in section III of this RFP will be followed.
- D. Fees -- The price proposed to cover the complete audit engagement and tax filing must be detailed. Include information on how this price was determined, including information on estimated hours, staff hourly rates, and projected out of pocket expenses. This should be a fixed fee price.

- E. Certifications and Assurances -- Sign and include with the proposal the Certifications and Assurances included in Attachment A to this RFP. Proposals submitted without these signed certifications and assurances will not be considered for funding.

**Section V. Proposal Evaluation and Contract Awards**

- A. Proposal Evaluation - Evaluation of each proposal will be based on the following criteria:

**CRITERIA**

- Organizational Experience
- Specific Staff Experience
- Audit Plan
- Fees

The WIB may request, at its discretion, presentations by or meetings with any or all organizations responding to this RFP. Such presentations or meetings would be for the purpose of clarifying or negotiating modifications to proposals.

- B. Contract Awards -- It is expected that a decision selecting the successful audit firm will be made by October 1, 2024. Contract negotiations will be scheduled within one week from this date. Upon conclusion of final negotiations, it is expected that a two-year contract will be awarded; the first year being a fixed price contract. The specific costs for such future years will be negotiated; however, it is the WIB's expectation that the same approximate cost per thousand dollars of audited expenditures will be used for these future years.

## Attachment A Certifications and Assurances

The following certifications and assurances are provided by the bidding organization.

1. The individual signing this proposal is authorized to contract on behalf of the bidding organization.
2. The individual signing this proposal assures that the bidding organization, or any member of the organization, has not in any way paid or expressed a willingness to pay any other person or organization which would (1) lessen or destroy free and open competition and/or (2) influence the outcome of this solicitation. The individual signing this proposal also assures that the price(s) in this proposal have been arrived at independently, without consultation or agreement which would have the effect of restricting competition.
3. The individual signing this proposal certifies that the organization and its staff meet the independence and education standards of the *Government Auditing Standards*. It is further assured that appropriate staff is properly licensed certified public accountants.
4. The individual signing this proposal assures the organization and its staff has read and is familiar with the following documents:
  - A. Government Auditing Standards
  - B. OMB Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations
  - C. Workforce Investment Act, Workforce Innovation and Opportunity Act and associated regulations pertaining to cost principles and audit standards.
5. The individual signing this proposal certifies that the bidding organization, and any individual assigned to the audit team, 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.

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Bidding Organization

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Typed Name and Title of Authorized Representative

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Signature of Authorized Representative

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Date Signed