



IMPACT Community Action

Request for Proposals (RFP)

LOCATION:
711 Southwood Ave
Columbus, Ohio 43207

PROPOSALS SHOULD BE EMAILED by 5:00pm March 28, 2023
TO:

Robert Thoroughman
Chief Financial Officer
IMPACT Community Action
Email: rthoroughman@impactca.org
Subject Line must read "2022 Audit Proposal"



A. AGENCY BACKGROUND

IMPACT Community Action is on the front lines fighting the war on poverty in Columbus and Franklin County. Our mission is to reduce poverty by providing hope-inspiring help and real opportunities for self-sufficiency. The concept of Community Action has been part of the American social fabric for over forty years. The Community Action movement dates back to 1964 when the Economic Opportunity Act was passed indicating the beginning of President Lyndon B. Johnson's *War on Poverty*.

The United States has 1,100 Community Action Agencies that provide services to 96% of the nation's counties. Ohio is home to 48 Community Action Agencies that provide services to all 88 counties, including Franklin County. IMPACT is part of a state and national network committed to:

- Empowering low-income individuals and families in their effort to become self-sufficient.
- Advocating for a poverty-free community.
- Stimulating expansion of economic opportunity for low-income people and the community through economic development, programs and services.

IMPACT Community Action is a private non-profit human services agency that has a forty-year history of providing a wide range of diverse and comprehensive services that address the needs of low-income residents. The mission of IMPACT is to reduce poverty by providing hope-inspiring help and real opportunities for self-sufficiency.

B. STATEMENT OF NEED

IMPACT Community Action is requesting proposals for the completion and filing of a single agency audit as well as preparation and filing of IRS form 990. The scope of the audit is from January 1, 2022 to December 31, 2022 Only licensed Certified Public Accountants (CPAs) or licensed firms may submit proposals. Any costs incurred by the firm in preparing the RFP are the responsibility of the applicant. Filing of the Single Audit with the Federal Depository must take place on or before September 30, 2023. Filing of the 990 extension must occur on or before May 15, 2023 with Final 990 submission occurring on or before November 15, 2023.

C. PROJECT OVERVIEW

The following is a list of financial records: three main bank accounts, general ledgers including all subsidiary journals, property and equipment at several locations, depreciation schedules, investments, loans, in-kind, 403(b) pension and payroll information. Financial records are maintained on a computerized system. Grant Management System (GMS) is utilized. Payroll is completed in-house. IMPACT is responsible for weekly paychecks to all employees and the filing and payment of withholding taxes. IMPACT is responsible for state unemployment taxes and workers' compensation.

Annual revenues are estimated to be \$85,000,000-\$90,000,000. Expenditures of Federal Awards are expected to be between \$84,000,000-\$89,000,000.

The Organization is an Equal Opportunity employer. As such, it attempts to empower all employees regardless of race, creed, color, age, sex, national origin or disability. The firm must work in accordance with this philosophy.

A copy of the draft audit should be delivered to the Organization's CFO by August 9, 2023. Following review and comments, a presentation to IMPACT's Finance and Audit Committee must be held on August 16, 2023 to the Board of Trustees no later than August 24, 2023. Failure to submit the reports by the dates specified above could result in the termination of all or part of the audit contract.

An exit conference shall be scheduled with IMPACT at the convenience of both parties. However, final payment for the audit will not be made until after the exit conference. During the exit conference, the firm should discuss the audit, any findings and make recommendations.

The firm may submit progress billings throughout the course of the audit work. Payment of those billings shall be based upon progress being made during the audit. However, final payment will not be made until IMPACT receives notification the final audit report has been submitted to the Federal Depository.

Copies of any workpapers may be requested by IMPACT. Workpapers must be made available for review to any of the Organization's funding sources with written consent from the Organization. The workpapers must be retained for at least three years following the end of the audit period.

D. SUBMISSION GUIDELINES

All proposals must be submitted by 5:00 p.m. EST Tuesday March 28, 2023, and must include the specified services and support in the RFP Guidelines.

The proposals should be emailed with "2022 AUDIT PROPOSAL" in the email subject line. The firm's name and address should also be on the cover letter. Proposals received after that date and time will not be reviewed.

Questions regarding the proposals should be directed to Robert Thoroughman at email rthoroughman@impactca.org. No questions will be answered after March 22, 2023.

Each proposal will be reviewed according to the Evaluation Criteria described in **G. CRITERIA FACTORS FOR AWARD** section. IMPACT expects to select an audit firm by April 14, 2023. A contract will be negotiated with the selected firm. It will be for an audit of the fiscal year noted above.

All entities that submit a proposal will be notified by email. However, IMPACT reserves the right to reject any and all proposals.

SUBMIT COMPLETE PROPOSAL, ANY ATTACHMENTS VIA EMAIL ONLY TO:

Robert Thoroughman
CFO
IMPACT Community Action
Email: thoroughman@impactca.org

Due Date

All submissions must be received by the due date below.
Tuesday, March 28, 2023 by 5pm EST

Any proposal received after the required time and date specified for receipt shall be considered late and non-responsive. Any late proposals will not be evaluated for award.

Schedule of Events:

Wednesday, March 15, 2023	RFP Released on IMPACT's Website: www.impactca.org Email Notification, and Social Media (Facebook, Twitter, Instagram).
Wednesday, March 22, 2023	General Questions Due Via Email
Friday, March 24, 2023	Email sent to all parties with answers to questions submitted
March 28, 2023 5pm	RFP's responses due
Wednesday April 12,2023	Review group convened and provider selected
Email Friday April 14,2023	Notifications to Vendors Via email
Friday April 14, 2023	Date of Decision
Friday April 14,2023	Anticipated Date of Award

E. GUIDELINES FOR PROPOSAL PREPARATION AND SUBMISSION

Successful proposals will demonstrate how the stated problem can be solved and include the following forms and documentation completed in their entirety. Each submission must include all requested information below and described in **Vendor Requirements**.

1. RFP Cover Page
2. Brief description and history of the company and the company’s area of expertise
3. Provide a description of the firm’s prior auditing experience with nonprofits, similar types of programs and funds
4. A copy of the most recent Peer Review must also be submitted with the proposal
5. Audit work plan

F. REFERENCES AND HISTORY

In addition to the above forms, Vendor must include three references, from similar projects from current or past clients, including a description of the product and services provided and the timeframe in which the project was completed. Additional materials such as brochures, pamphlets, or other items may be included.

G. CRITERIA FACTORS FOR AWARD

Any award to be made according to this RFP will be based upon the RFP response, with appropriate consideration given to operational, technical cost, and management requirements. Evaluation of Proposals will be based upon Vendor’s responsiveness to the RFP, ability of the Vendor to meet the needs of IMPACT Community Action and the total price.

The following elements are the primary considerations in evaluating all submitted proposals and in the selection of a Vendor:

<u>Criteria</u>	<u>Points</u>
1. Firm’s demonstrated ability to audit:	
○ 501(c)(3) organizations	0 - 20
○ Performance funded programs	0 - 5
○ Federal/state funded programs	0 - 5
2. Size and structure of firm	0 – 15
3. Understanding of audit services to be performed:	
○ Audit work plan	0 - 10
○ Time estimates by staff	0 - 10
4. Qualifications of staff:	
○ Education, prior work experience of non-supervisory staff	0 – 5
○ Education, prior work experience of supervisory staff	0 – 5
○ General direction and supervision during the audit	0 – 10
5. Cost of audit	0 – 10
6. Level of technical assistance	0 – 5
7. Small, minority, local, or woman owned business	0 – 5

IMPACT Community Action reserves the right to:

1. Reject any or all offers and discontinue this RFP process without obligation or liability to any potential Vendor.
2. Accept other than the lowest priced offer.
3. Award a contract on the basis of initial offers received, without discussions or requests for best and final offers.
4. Cancel initial term of the contract if the Vendor does not meet the requirements and expectations or deliver quality and timely services satisfactorily.

IMPACT Community Action may, at our discretion and without explanation to the prospective Vendors, at any time choose to discontinue this RFP without obligation to such potential Vendors.

H. VENDOR REQUIREMENTS

The selected Vendor must hold a license in good standing to do business in the State of Ohio, must honor IMPACT Community Action's tax-exempt status, must not be listed on a debarment list in any state, and be an equal opportunity employer.

The RFP should be submitted using the following format:

1. A cover letter should include the following: Complete legal name of the firm, address, telephone number, name and title of contact person and federal tax identification number. It should state the firm's ability and willingness to submit the RFP. Assurance must be provided that adequate general comprehensive, liability and the firm maintains bonding insurance. The name of the firm's insurance carrier(s) should be indicated with maximum limits of liability. The firm should indicate if it is a small, minority, local, or woman owned business.
2. Provide a description of the firm's prior auditing experience with nonprofits, similar types of programs and funds. Names, addresses, telephone numbers and number of years audited should be included in the description.
3. The structure and size of the firm should be described. A copy of the most recent Peer Review must also be submitted with the proposal.
4. The qualification of staff that will be assigned to the audit should be described. Resumes of staff that will be assigned to the audit should be provided. Levels of supervision should be indicated.
5. An estimated number of hours by each member of the audit team should be indicated.
6. Specific tasks/work to be performed should be described. (Audit work plan)
7. Provide a list of all information required of the Organization prior to, during and after fieldwork.
8. Assurances that the firm is competent to perform the audit and is familiar with any rules and regulations that govern federal, state and local grants. Additional assurances should be given that no member of the audit team is in violation of IMPACT professional standards and that continuing education requirements have been met. The firm may include this in the cover letter.
9. If the firm intends to assign part of the contract, the name of the subcontractor should be identified. The firm remains responsible to the Organization for the acts or any subcontractors. Any subcontractor must jointly and severally agree that the Organization is not obligated to pay or is liable for any payments due to the subcontractor from the firm.

10. The proposed price of the audit should be indicated. Any out-of-pocket expenses should be detailed and listed separately from the audit price. A description of how the price was determined should also be included. This includes estimated number of hours by staff and hourly rates for staff.
11. Describe any technical assistance the firm would provide to the Organization during and after the audit. Any limitations on or additional fees for technical assistance should be explained.
12. Signed “Certification”. (Attachment A)

I. TERMS AND CONDITIONS

Available funding streams will determine funding for agreed upon contract. If the contract funding is no longer available, then the contract will be considered null and void as of the date funds are no longer available.

By reference, the RFP and awarded Vendor Proposal will be made an integral part of the final contractual agreement.

J. FINANCIAL CONSIDERATION AND PRICING

Vendor understands that all billing to IMPACT will be based on a tax-exempt status. IMPACT will provide tax exempt form.

The final agreed upon pricing will include all cost outlined necessary to meet project goals. It is the Vendor’s responsibility to identify and include a description and cost of any critical elements absent from this RFP that would be required to complete the project and meet IMPACT’s needs successfully. We understand that this type of project may have unforeseen costs. We encourage each Vendor to either attend the scheduled Information Session or request additional information for a more accurate Proposal.

K. TERMS AND CONDITIONS

Available funding streams will determine funding for agreed upon contract. If the contract funding is no longer available, then the contract will be considered null and void as of the date funds are no longer available.

By reference, the RFP and awarded Vendor Proposal will be made an integral part of the final contractual agreement.

O. INSTRUCTIONS ON PROPOSAL SUBMISSION

1. Tuesday, March 28, 2023 at 5pm EST Closing Submission Date

2. Conditions of Proposal

All costs incurred in the preparation of a proposal responding to this Request for Proposals will be the responsibility of the Vendor and will not be reimbursed by IMPACT.

3. Instructions to Prospective Vendors

Please submit Proposals via email only to Robert Thoroughman, Chief Financial Officer
rthoroughman@impactca.org.

Late Proposals will not be considered.

4. Right to Reject

IMPACT reserves the right to reject all Proposals received in response to this Request for Proposals.

5. Small, Minority, local, and Woman-Owned Businesses

IMPACT will make an effort to utilize small, minority-owned, local, and or woman-owned businesses.

A business qualifies as a small business firm if it meets the definition of "small business" as established by the Small Business Administration (13 CFR 21.201), by having average annual receipts for the last three fiscal years of less than six million dollars.

P. NOTIFICATION OF AWARD

It is expected that a decision selecting the successful vendor will be made April 14, 2023.

Q. SUBMISSION & REVIEW PROCESS

1. Submission of Proposals

All Submissions shall include copies of the Proposal including a reference list of three companies with similar services expected by IMPACT. It would be helpful to have a non-profit reference as one of the three, if possible.

2. Non-responsive Proposals

Proposals may be judged non-responsive and removed from further consideration if any of the following occur:

- a. The proposal is not received timely in accordance with the terms of the RFP.
- b. The proposal does not follow the submittal format.
- c. The proposal is not adequate to form a judgment by the reviewers.

3. Review Process

IMPACT reserves the right to make an award without further discussion of the proposals submitted.

R. CONTRACT EXTENSIONS

IMPACT reserves the right to extend the life of contract terms. Formal contract extension terms shall be discussed once the contract has been awarded and if the contract shows an extension need.

S. ADDITIONS OF SERVICES

IMPACT reserves the right to add services to the Statement of Need as it deems necessary



IMPACT DISCLAIMERS AND GENERAL PROVISIONS

Formal notification to award a contract and the actual execution of a contract are subject to the following: receipt of funds granted under the Funder's plan; results of negotiations between selected Vendor and IMPACT staff; and continued availability of grant funds.

Vendor selected for funding must also ensure compliance with the following, as applicable:

IMPACT may require selected Vendor to attend oral interviews, participate in Negotiations and rewrite their statements of work as agreed upon during negotiations.

Additional funds received by IMPACT might be contracted by expanding existing programs or by consideration of proposals not initially funded under this RFP if such proposals were rated in the competitive range. These decisions shall be at the discretion of IMPACT.

IMPACT may decide not to fund part or all of a Proposal even though it is found to be in the competitive range if, in the opinion of IMPACT, the services are not needed, or the cost is higher than IMPACT finds reasonable in relation to the overall funds available.

IMPACT may choose not to award a contract to the Vendor with the lowest cost when considering other factors in balancing services to customers.

IMPACT is required to abide by all applicable legislation and regulations. Therefore, IMPACT reserves the right to modify or alter the requirements and standards set forth in this RFP based on program requirements mandated by state and federal agencies.

The vendor will be expected to adhere to IMPACT procedures to verify data and submit invoices to IMPACT.

Reductions in the funding level of any contract resulting from this solicitation process may be considered during the contract period when a Vendor fails to meet the conditions of service specified in the contract or when funding from federal or state governments is reduced.

The contract award will not be final until IMPACT, and the Vendor have executed a mutually-satisfactory contractual agreement. IMPACT reserves the right to make an award without further discussion of the proposal submitted. No services may be delivered prior to the final IMPACT Executive Committee approval of the award and execution of the contractual agreement between the successful Vendor and IMPACT.

IMPACT reserves the right to cancel an award immediately if new state or federal regulations or policy makes it necessary to change the contract purpose or content substantially, or to prohibit such services governed by this RFP and resultant contract.

IMPACT reserves the right to determine both the number and the funding levels of contracts finally awarded. Such determinations will depend upon overall funds and availability and other factors arising during the proposal review process.

The Proposals warrant that the cost proposed for services in response to the RFP is not more than those that would be charged to any other entity for the same service performed by the Vendor.

IMPACT reserves the right to reject any or all proposals received and to negotiate with all Vendor on modifications to proposals.

Certifications

1. The individual signing certifies that he/she is authorized to contract on behalf of the firm.
2. The individual signing certifies that the firm is not involved in any agreement to pay money or other consideration for the execution of the contract other than to an employee of the firm.
3. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication or agreement with other applying firms or potential firms for the purposes of restricting competition.
4. The individual signing certifies that the firm prior to an award to any other applying firm or potential firm has not knowingly disclosed the prices quoted in this proposal.
5. The individual signing certifies that there has been no attempt by the firm to discourage any potential firms from submitting a proposal.
6. The individual signing certifies that the firm is a public accounting firm registered in the State of Ohio or a reciprocating state.
7. The individual signing certifies that the firm meets the general standards of the Government Auditing Standards (Yellow Book).
8. The individual signing certifies that the firm has read and understands the following publications relative to the proposed audit:
 - a. Government Auditing Standards (Yellow Book)
 - b. Guidelines for Financial and Compliance Audits of Federally Assisted Programs (Red Book)
 - c. OMB Uniform Guidance
 - d. Any audit guides pertaining to programs listed in The Schedule of Expenditures of Federal Awards Page 17 in the Audit.
9. The individual signing certifies that the firm has read and understands all of the information in this RFP, including the information on the programs/grants/contracts to be audited.
10. The individual signing certifies that the firm and any individuals assigned to the audit do not have a record of substandard audit work. (If the firm or any individual to be assigned to the audit has been found in violation of any state or IMPACT professional standards, it must be disclosed.)
11. The firm has established Equal Opportunity procedures that will provide that no person on the grounds of race, color, national origin, sex, handicap, religion or age will be excluded from participation in, be denied the benefits of, be subjected to discrimination under, or be denied employment, in connection with activities proposed in the RFP.
12. The firm agrees to verify that any subcontractor meets the general standards in this RFP.
13. The individual signing certifies the firm is a small, minority, local, or woman owned business if it was stated in the cover letter to the proposal.

(Typed Name)

(Signature)

(Date)