



# Request for Proposal

For

External Auditing / Tax Services

The Northern Indiana Workforce Board, Inc. (NIWB)

CFO and Fiscal Agent – Jeffrey M. Balogh, CPA

600 E Carmel Drive, Suite 147

Carmel, Indiana 46032

<http://www.gotoworkone.com/>

With questions concerning this proposal:

Email: Barbara White

[bwhite@gotoworkone.com](mailto:bwhite@gotoworkone.com)

**ISSUE DATE: June 30, 2021**

**RESPONSE DEADLINE: July 30, 2021- 5:00 PM Eastern Time**

*NIWB is committed to providing equal opportunity and equal access to all individuals in programs and activities funded by Title I of the Workforce Innovation and Opportunity Act (WIOA) (29 USC 3248) and its implementing Regulations (Final Rule, 29 CFR Part 38).*

## **Purpose of This Request**

The Northern Indiana Workforce Board (NIWB) is issuing this Request for Proposal (RFP) to procure a fiscal year-end Audit and Tax Service.

## **About The Northern Indiana Workforce Board**

The NIWB, doing business under the name WorkOne, is a registered 501(c)(3) not-for-profit corporation which has oversight of employment and training programs in the following five counties:

1. Saint Joseph,
2. Elkhart,
3. Kosciusko,
4. Marshall, and
5. Fulton.

WorkOne is organized as an "American Job Center" (AJC), working with community partners to provide comprehensive, integrated services at no cost. WorkOne provides employment and training programs in the Economic Growth Region 2 of Indiana using a variety of federal, state and local grant resources. We exist to connect businesses with people and people with jobs. Whether job searching or hiring, we're here to find the right match between workers and employers. Anyone needing employment assistance, and specialized programs are made available for veterans, youth, dislocated workers, and those with disabilities.

## **Scope of Services**

The NIWB is requesting proposals from licensed CPA's (firms or individuals) with experience and knowledge of audit requirements under the Federal Workforce Innovation and Opportunity Act (WIOA) as well as the Indiana State Board of Accounts (SBOA) Uniform Compliance Guidelines for examination of entities receiving financial assistance from governmental sources. Firms submitting their proposals should be fully knowledgeable of the requirements outlined in WIOA – OMB's Uniform Guidance 2 CFR Part 200 and have experience auditing organizations created under that act.

The NIWB Accounting staff is located in the South Bend office and the President / CEO and CFO are both located in the Indianapolis office.

The firm selected will prepare the year end federal and state tax returns as well as auditing and preparing the following: (1) Statement of Financial Position; (2) Statements of Activities; (3) Statement of Functional Expenses, (3) Statements of Cash Flows; (4) and Notes to the financial statements.

Additionally, the following Supplemental Schedules will be required; (1) Schedule of Expenditures of Federal Awards, (2) Notes to Schedule of Expenditures of Federal Awards, (3) Schedule of Expenditures of State and Local Awards, and; (4) Summary Schedule of Prior Audit Findings.

Revenues and expenditures for all resources the year ending June 30, 2021 are expected to be approximately \$5.8 million.

The NIWB would like to enter into a three (3) year contract with the selected respondent for the periods ending June 30, 2021, June 30, 2022 & June 30, 2023.

**RFP Timeline**

|                  |  |
|------------------|--|
| June 30, 2021    | RFP released to the general public.  |
| July 30, 2021    | Firms responding to this RFP must follow the instructions as outlined under “SUBMISSION, MAILING INSTRUCTIONS, AND DUE DATE” below.                            |
| Week of August 2 | Review of Proposals, selection of approved bid, notification to the applicants of the approved selection; Contract details finalized; and Contract start date. |

**RFP Process**

**Selection Process**

Evaluation of all qualifications will be completed by The NIWB Officers (President & CEO, CFO and VP of Operations). In the event only one (1) source has been received, approval must also be requested from the Department of Workforce Development Respondent must also be responsive and responsible as described in the sections below.

**MINIMUM REQUIREMENTS / RESPONSIVE RESPONDENT**

Respondents must meet the following minimum requirements to be deemed responsive to this RFP

**Credentials**

1. Confirm that the Respondent’s staff that would be assigned to the engagement are certified public accountants presently engaged in the practice of public accountancy, either as a sole proprietor, partnership or a

corporation. Describe the size, structure, age, and major lines of work of your firm.

2. Identify the supervisors who would work on the audit and tax preparation and include estimates of percentages of time to be spent by engagement personnel on-site and on overall project. Resumes for each supervisory person and staff members that would be assigned to the engagement should be included. At a minimum, resumes should contain each person's name, educational background, and relevant experience.
3. Include resume of firm's clients and industry experience within the last three (3) years. Include auditing experience in WIOA regulations, JTPA / WIA, Welfare-to-Work, or other employment and training programs, experience auditing firms with federal, state and local funding, and other not-for-profit audit experience.
4. Provide an affirmative statement that all mandated continuing education credit requirements have been met by staff assigned to the engagement.
5. Provide a copy of Respondent's most recent peer review report.

**References:**

Respondent should provide three (3) references with complete contact information (contact person, mailing address, phone number and email address) for whom Respondent has completed similar work in the past 3 years.

Total Cost Proposal (Separately show the following cost breakdown for the audit and the tax preparation and filing):

1. Hourly rate
2. Estimated hours for both the audit and the tax service
3. Detail breakdown of estimated total hours and total costs of each segment of performing the audit and preparing the taxes or
4. Fixed rate (if necessary) for the completion of the audit report
5. Any estimated costs of travel and supplies
6. Any fees being provided to any subcontractors should be clearly identified
7. Any other costs associated in performing the audit

**QUALIFICATIONS EVALUATION CRITERIA**

The following will be The NIWB's primary consideration in the selection process:

1. Responsiveness and compliance with requirements of this RFP
2. An assessment of the Respondent's ability to deliver the indicated services in accordance with the specifications set out in this RFP

3. Qualification to legally conduct business in the State of Indiana.
4. Respondent's previous experience delivering the same or similar services required in this RFP
5. Review of references related to similar work performed for similar agencies or organizations
6. The results of peer and external quality control reviews
7. Prior performance with The NIWB
8. Respondent's availability of staff with professional qualifications and technical abilities
9. Respondent's ability and capacity to service the audit program(s) and filings herein requested
10. Competitive fee

## **RESPONDENT REQUIREMENTS**

The NIWB shall not consider any respondent for the contract who does not meet all of the following requirements.

1. Have adequate financial resources to perform the project, or the ability to obtain them/
2. Be able to comply with the required or proposed delivery or performance schedule, taking into consideration all the Respondent's existing commercial and governmental business commitments.
3. Have a satisfactory record of integrity and business ethics.
4. Have supplied all requested information.
5. Be legally qualified to contract in the State of Indiana.
6. Must be properly registered with the Indiana Secretary of State.
7. Owe no outstanding reports to the Indiana Secretary of State and
8. Be otherwise qualified and eligible to receive an award under applicable laws and regulations, including not be suspended or debarred. If a prospective contractor is found to be non-responsible, a written determination of non-responsibility shall be prepared and included in the official file for this RFP, and the respondent shall be advised of the reasons for the determination.
9. Upon request, the Respondent will provide a copy of the work papers pertaining to any findings or questioned costs determined in the audit. The work papers must be concise and provide the basis for the concern as well as an analysis of the problem. The work papers will be retained for at least three years from the end of the audit period. The work papers will be made available for examination by authorized representatives of The NIWB.

10. The Respondent, if selected, must provide an orderly schedule to complete the five (5) phases of the audit including tax requirements and electronic tax filing (see below “a thru e”) within nine (9) months after the end of our fiscal year which ends on June 30.

Phases to the audit:

- a. Pre-work and on site audit requirements,
- b. Provide a draft of the audit report to the CFO within 30 days after completion of audit requirements.
- c. Provide a Final Audit Report within two weeks after the CFO approves the final draft of the audit.
- d. Provide Federal 990 and related state tax return copies to the CFO for review and approval,
- e. Perform Electronic Tax Filing responsibilities.

## **SUBMISSION, MAILING INSTRUCTIONS, AND DUE DATE**

Respondents to this proposal should be submitted in accordance with the general instructions outlined below:

1. Respondent’s proposal must be delivered electronically in PDF Format only to the following:

Barbara White  
Administrative Coordinator  
The NIWB Inc.  
[bwhite@gotoworkone.com](mailto:bwhite@gotoworkone.com)

2. FAX copies will not be accepted.
3. The deadline for submission is Friday, July 30, 2021 at 5:00 PM Eastern Time.
4. It is the responsibility of the bidding organization to ensure that the proposal is delivered on time. Proposals received late may not be considered in the selection process.

## **TERMS AND CONDITIONS**

State Policies

1. Ethical Compliance: By submitting a proposal, the respondent certifies that it shall abide by all ethical requirements that apply to persons who have a business relationship with the State of Indiana.
2. Employment Eligibility Verification. The Respondent cannot knowingly employ an unauthorized alien. The Respondent shall require its contractors

who perform work for the Respondent pursuant to the project must certify to the Respondent that the contractor does not knowingly employ or contract with an unauthorized alien.

3. Confidentiality of State Information. The Respondent understands and agrees that data, materials, and information disclosed may contain confidential and protected information. The Respondent agrees that data, material, and information gathered, based upon or disclosed to the Respondent for the purpose of this project will not be disclosed to or discussed with third parties without the prior written consent of The NIWB.
4. Access to Public Records: Respondents are advised that materials contained in proposals are subject to the Access to Public Records Act and the entire response may be viewed and copied by any member of the public. The following information shall be subject to public inspection after the contract award:
  - a. The RFP.
  - b. A list of all vendors who may have received the RFP
  - c. The name and address of each respondent
  - d. The detail making up the total costs of the offer
  - e. A record showing the following:
    - a. The name of the successful respondent
    - b. The dollar amount of the offer
    - c. The basis on which the award was made
5. Taxes, Fees And Penalties: By submitting a proposal respondent certifies that neither it nor its principal(s) is presently in arrears in payment of its taxes, permit fees or other statutory, regulatory or judicially required payments to the State of Indiana or the United States Treasury. Respondent further warrants that it has no current, pending or outstanding criminal, civil, or enforcement actions initiated by either the State or Federal Government pending against it, and agrees that it will immediately notify The NIWB of any such action.
6. Conflict Of Interest: Respondent must disclose any existing or potential conflict of interest relative to the performance of the services resulting from this RFP, including any relationship that might be perceived or represented as a conflict. By submitting a proposal in response to this RFP, respondent affirms that it has not given, nor intends to give at any time hereafter, any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor, or service to a public servant or any employee or representative of same, in connection with this procurement. Any attempt to intentionally or unintentionally conceal or hide a conflict of interest will automatically result in the disqualification of the respondent's proposal or immediate termination of an awardee's contract.

## **RFP TERMS AND CONDITIONS**

This request is issued subject to the following terms and conditions:

- A. This RFP is a request for the submission of qualifications, but is not itself an offer and shall under no circumstances be construed as an offer.
- B. The NIWB expressly reserves the right to modify or withdraw this request at any time, whether before or after any qualifications have been submitted or received.
- C. The NIWB reserves the right to reject and not consider any or all respondents that do not meet the requirements of this RFP, including but not limited to: incomplete qualifications and/or qualifications offering alternate or non-requested services.
- D. The NIWB reserves the right to reject any or all companies, to waive any informality in the RFP process, or to terminate the RFP process at any time, if deemed to be in its best interest.
- E. In the event the party selected does not enter into the required agreement to carry out the purposes described in this request, The NIWB may, in addition to any other rights or remedies available at law or in equity, commence negotiations with another person or entity.
- F. In no event shall any obligations of any kind be enforceable against The NIWB unless and until a written agreement is entered into.
- G. The Respondent agrees to bear all costs and expenses for the development and preparation of the proposal.
- H. By submitting a response to this request, the Respondent waives all rights to protest or seek any remedies whatsoever regarding any aspect of this request, the selection of another respondent or respondents with whom to negotiate, the rejection of any or all offers to negotiate, or a decision to terminate negotiations.
- I. The NIWB reserves the right not to award a contract pursuant to the RFP.
- J. All items become the property of The NIWB upon submission and will not be returned to the Respondent.
- K. The Respondent certifies that neither it nor its principals, contractors, or agents are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from utilizing federal funds by any federal or state department or agency.
- L. The Respondent understands that The NIWB will enter into contract preparation activities with the Respondent whose RFP appears to be the most advantageous to The NIWB. If at any time the contract preparation activities are judged to be ineffective, the state may do the following:
  1. Cease all activities with that respondent.
  2. Begin contract preparation activities with the next highest ranked respondent.

**CERTIFICATION OF RESPONDENT**

I hereby certify that the information contained in these qualifications and any attachments is true and correct and may be viewed as an accurate representation of proposed services to be provided by this organization. I acknowledge that I have read and understood the requirements and provisions of the RFP and agree to abide by the terms and conditions contained herein.

I \_\_\_\_\_ am  
the \_\_\_\_\_ of  
\_\_\_\_\_ and the Respondent herein, and  
I am legally authorized to sign this and submit it to The Northern Indiana Workforce Board on behalf of said organization.

Respondent:

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Firm name: \_\_\_\_\_