

Central Workforce Development Board

Financial and Compliance Audit

Invitation For Bid

DATE: July 26, 2021

TO: Eligible Bidders

FROM: Central Workforce Development Board

SUBJECT: Invitation for Bid for Financial and Compliance Audit

The Central Workforce Development Board is requesting bids from Missouri Certified Public Accountants to conduct financial and compliance audits in accordance with Government Auditing Standards and the regulations of the Workforce Innovation and Opportunity Act.

The audit periods included in this Invitation For Bid are July 1, 2018 through June 30, 2019 with an audit completion date of October 31, 2021.

And

July 1, 2019 through June 30, 2020 with an audit completion date of December 31, 2021.

ENTITY TO BE SERVED: The Central Workforce Development Board (hereinafter referred to as CWDB) is the Administrative Entity/Grant Recipient (AE) of the Workforce Innovation and Opportunity Act (WIOA) funds for the central Missouri area known as the Central Region. The CWDB is a nonprofit organization created for the purpose of providing the administration and oversight of WIOA-funded job training programs for the economically disadvantaged adults, youth and laid off workers of the Central Region. The CWDB has an exemption from Federal Income Tax under 501 (c) (3) and is exempt from Missouri State Taxes.

DEBARRED AND SUSPENDED PARTIES: The CWDB or its subrecipients shall not make any subgrants or permit any contract or subcontract at any tier to any party that is debarred or suspended or is otherwise excluded from or ineligible for participation in federal assistance programs. **Complete and return Attachment A with your bid.**

NONDISCRIMINATION AND EQUAL OPPORTUNITY: The CWDB shall not exclude any person from participation in, nor deny any person the benefits of, nor subject any person to discrimination under any program or activity funded under the act pursuant to this IFB on the grounds of race, creed, color, disability, national origin, sex, political affiliation or beliefs. The term "disabled" shall apply to any person who: (1) has a physical or mental disability which for such individual constitutes or results in a substantial disability to employment and (2) can reasonably be expected to benefit in terms of employability from the activities funded under the terms of this agreement.

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PROPOSER/BIDDER'S ASSURANCE: The proposer certifies that to the best of their knowledge and belief, the cost data is accurate, complete, and current as submitted in their response to this IFB. Should there be an extended lapse of time between the proposer's IFB response and the bid award, the proposer will recertify price to award. The proposer will be made aware that contract or modifications negotiated in reliance on such data should provide the CWDB a right to a price adjustment to exclude any significant sum by which the price was increased because the proposer had submitted data that was not accurate, complete, or current as certified.

NOTICE TO ALL BIDDERS: This solicitation does not commit the CWDB to award a contract/purchase order, to pay any costs incurred in the preparation of a bid, or to procure or contract for services. The CWDB reserves the right to reject any and all responses, to cancel this solicitation, and to make an award deemed in its own best interest.

DATE OF SUBMISSION: Bids should be submitted electronically to donna.smith@cwib.us and kevin.stadler@cwib.us no later than **4:00 p.m. August 9, 2021**. All bids received after the submission deadline will be rejected.

PROPOSAL REVIEW PROCESS: The administrative staff will review bids for responsiveness to the IFB, relationship of bid-to-bid specifications, and reasonableness of cost. The bid selected will be that which best meets the needs of the CWDB at the most reasonable cost. Low bid may not take precedence over the firm's experience and documented ability to provide the most reliable audit. All proposals submitted become the property of the CWDB to document the proposal and selection process.

CONTRACT NEGOTIATION: Following the selection, the CWDB may authorize the negotiation of minor discrepancies between the vendor's submitted bid and the CWDB's requirements.

PAYMENT: Normally rendered when the services have been rendered. If this is not acceptable to the proposer, they should state their alternative desires or requirements.

Questions: Questions regarding this Invitation for Bid should be sent to Donna Smith at donna.smith@cwib.us.

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BID SPECIFICATIONS

The Central Workforce Development Board is requesting bids from Missouri Certified Public accountants with experience in providing government and nonprofit audits to conduct a financial and compliance audit in accordance with Government Auditing Standards and the regulations of the Workforce Innovation and Opportunity Act.

Type of Audit: Financial and compliance Audit in accordance with the 2 CFR Part 200 subpart F.

Audit Purpose: To determine whether the financial statements of CWDB relating to the Workforce Innovation and Opportunity Act activities as Administrative Entity from **July 1, 2018 through June 30, 2019 and from July 1, 2019 through June 30, 2020** present fairly the financial position, results of operations and cash flows in accordance with U.S. generally accepted accounting principles.

To determine whether CWDB has complied with the Workforce Innovation and Opportunity Act laws and regulations for those transactions and events that may have a material effect on the financial statements.

To present independent auditor's reports and schedules on financial matters, such as statements of financial position, activities and cash flows, schedules of functional expenses by program, schedule of federal financial assistance, and schedule of findings and questioned costs.

To report on internal control systems and structure over accounting, financial reporting and transaction processing.

Items to be included in the Proposal:

1. Table of Contents
2. Audit Scope of Work to be performed. Please include assurance of compliance with the Single Audit act of 1996 (as amended) and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
3. Firm Profile. Please include membership in Professional Associations, profiles and single audit experience of key personnel to be assigned to the audit. Please also describe your firms experience performing single audits for government and nonprofit organizations as well as the quantity of your firm's single audit clients.

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4. Experience. Please provide at least three (3) current references from clients with similar Audit requirements. Please provide the name of the company, address, phone and contact person.
5. Information on relevant continuing professional education for proposed audit staff for the past two years.
6. Policy regarding notification of changes in key personnel.
7. Assurance of Independence with regard to the Central Workforce Development Board.
8. Description of your firm's quality control procedures and results of latest peer review.
9. Verification of audit completion date.
10. A firm itemized statement of costs. Please list the audit fee and any variable costs (e.g. travel, phone, copies, etc.).
11. Audit exit conference must be scheduled so that the CWDB Executive Director, Chairman, Budget Committee Chairman and Fiscal Officer are present.
12. Additional professional services available.
13. Please include cost for preparing the "Return of Organization Exempt from Income Tax" (990) form.

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CERTIFICATION REGARDING
DEBARMENT, SUSPENSION, INELIGIBILITY
AND VOLUNTARY EXCLUSION
LOWER TIER COVERED TRANSACTIONS

This Certificate is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 29 CFR Part 98.510, Participant's responsibilities. The regulations were published as part VII of the May 26, 1988 Federal Register (pages 19160-19211).

(BEFORE COMPLETING CERTIFICATION, READ ATTACHED INSTRUCTIONS WHICH ARE AN INTEGRAL PART OF THE CERTIFICATION)

- (1) The recipient of Federal assistance funds certifies, by acceptance of this contract, that neither it nor its principles are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily exclude from participation in this transaction by any Federal department or agency.
- (2) Where the recipient of Federal assistance funds is unable to certify to any of the statements in this certification, such participant shall submit an explanation to the Administrator.

Name and Title of Authorized Representative

Signature

Date

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Attachment A

1. By signing and submitting this proposal, the prospective recipient of Federal assistance funds is providing the certification as set out below.
2. The certification in this clause is material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective recipient of Federal assistance funds knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the Department of Labor (DOL) may pursue available remedies, including suspension and/or debarment.
3. The prospective recipient of Federal assistance funds shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective recipient of Federal assistance funds learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms “covered transaction,” “debarred,” “suspended,” “ineligible,” “lower tier covered transaction,” “participant,” “person,” “primary covered transaction,” “principal,” “proposal,” and “voluntarily excluded,” as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective recipient of Federal assistance funds agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the DOL.
6. The prospective recipient of Federal assistance funds further agrees by submitting this proposal that it will include the clause titled “Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion – Lower Tier Covered Transactions,” without modification, in all lower tier covered transaction in all solicitations for lower tier covered transactions.
7. A participant in a covered transaction may rely upon a certification of prospective participant in a lower tier covered transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may but is

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not required to check the List of Parties Excluded from Procurement or Non-Procurement Programs.

8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the DOL may pursue available remedies, including suspension and/or debarment.

Name and Title of Authorized Representative

Signature

Date

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BID EVALUATION FORM

This evaluation form will be completed by CWDB staff.

Section I. Total Points for this Section ____/ 85 points possible

Please answer the following questions regarding the bid proposal and award 0 -5 points for each answer.

- | | | | |
|--|-----|----|-----|
| 1. Was the bid submitted by the deadline given in the IFB? (If the answer to this question is "No", the bid must be returned unopened to the bidder.) | Yes | No | ___ |
| 2. Did the bid include "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion Lower Tier Covered Transactions" form. (Attachment A)? | Yes | No | ___ |
| 3. Did the bid include a Table of Contents? | Yes | No | ___ |
| 4. Did the bid include a Scope of Work? | Yes | No | ___ |
| 5. Did the bid include a Firm Profile? | Yes | No | ___ |
| 6. Did the firm describe its experience performing single audits, as well as the quantity of single audit clients? | Yes | No | ___ |
| 7. Did the bid include three (3) current references? | Yes | No | ___ |
| 8. Did the bid include relevant Continuing Professional Education for proposed audit staff? | Yes | No | ___ |
| 9. Did the bid include policy regarding notification of changes in key personnel? | Yes | No | ___ |
| 10. Did the bid provide assurance of independence with regard to the Central Workforce Development Board? | Yes | No | ___ |
| 11. Did the bid provide quality control procedures and a copy of the latest peer review report? | Yes | No | ___ |
| 12. Did the firms peer review report contain an unmodified opinion? | Yes | No | ___ |

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|---|-----|----|-----|
| 13. Is the firm a member of the Government Audit Quality Center | Yes | No | ___ |
| 14. Did the bid provide verification of audit completion date? | Yes | No | ___ |
| 15. Did the bid provide a firm itemized statement of costs? | Yes | No | ___ |
| 16. Did the bid address the audit exit conference scheduling? | Yes | No | ___ |
| 17. Did the bid provide additional professional services available? | Yes | No | ___ |

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Section II.

Total Points for this Section: ____/30 points possible.

Maximum of 10 points each item.

Please evaluate the following areas of the proposal.

- 1. Does the firm’s proposal demonstrate an understanding of the audit objectives, including assurance of compliance with the Single Audit Act of 1996 (as amended) and in compliance with Uniform Guidance and other related standards? _____

Comments: _____

- 2. Does the firm’s proposal provide sufficient information regarding the experience and capability of the firm as a whole and the key audit personnel specifically? _____

- 3. References: _____
- _____
- _____
- _____
- _____
- _____

Reviewers: