

Community Action Agency of Siouxland

**Request for Proposal  
for Audit Services and IRS Form 990  
Return of Organization Exempt from  
Income Tax**

FOR THE PERIOD

October 1, 2015 to September 30, 2016

**INQUIRIES AND PROPOSALS SHOULD BE DIRECTED TO:**

Name: Shelly Sorensen & Audit Committee

Address: Liberty National Bank  
324 Dakota Dunes Blvd.  
Dakota Dunes, SD 57049

Phone: 605-217-4454

Entity: Community Action Agency of Siouxland  
Jean Logan, Executive Director Ext. 204  
Email-jlogan@caasiouxland.org  
Vicky Hollingshead, Fiscal Officer Ext. 210  
Email-vhollingshead@caasiouxland.org

Address: 2700 Leech Avenue  
Sioux City, Iowa 51106

Phone: 712-274-1610

# Proposal Guidelines

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# Proposal Guidelines

## I. GENERAL INFORMATION

### A. Purpose and Scope of Financial and Compliance Audit

This Request for Proposal (RFP) is to contract for a financial and compliance audit for the year ending September 30, 2016. The proposal includes options for two additional years.

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 compliance audit of of Community Action Agency of Siouxland.

### B. Who May Respond

Only licensed Certified Public Accountants may respond to this RFP.

### C. Instructions on Proposal Submission

#### 1. Closing Submission Date

Proposals must be submitted no later than 4:30 p.m. on July 29, 2016.

#### 2. Inquiries

Inquiries concerning this RFP should be directed to Shelly Sorenson, chair of Community Action Agency of Siouxland's Audit Committee. Community Action Agency of Siouxland's information, September 30, 2015 audit and 990 is on the Community Action Agency of Siouxland's web site

<http://www.caasiouxland.org/> under the Who We Are tab, under Our Organization.

#### 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 Community Action Agency of Siouxland.

#### 4. Instructions to Prospective Contractors

Your proposal should be addressed as follows:

Audit Committee  
Board of Directors Community Action Agency of Siouxland  
2700 Leech Avenue  
Sioux City, Iowa 51106

It is 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  
4:30 p.m. July 29, 2016  
SEALED PROPOSAL  
For Audit Services

# Proposal Guidelines

Failure to do so may result in premature disclosure of your proposal.

1. It is the responsibility of the Offeror to ensure that the proposal is received by Community Action Agency of Siouxland by the date and time specified above.
2. Late proposals will not be considered.

**5. Right to Reject**

Community Action Agency of Siouxland 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.

**6. Small and/or Minority-Owned Businesses**

Efforts will be made by Community Action Agency of Siouxland 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).

**7. Presentations:**

At the discretion of Community Action Agency of Siouxland Offerers submitting proposals may be requested to make oral presentations as part of the evaluation process. Presentations may be delivered in person or via teleconference.

Reasonable advance notice will be provided to selected Offerers. Not all Offerers submitting a proposal will be asked to participate in oral presentations.

**8. Notification of Award**

It is expected that a decision selecting the successful audit firm will be made within 3 weeks of the closing date for the receipt of proposals. Upon conclusion of final negotiations with the successful firm, all Offerors submitting proposals in response to this Request for Proposal will be informed, in writing, of the name of the successful firm.

**D. Description of Entity and Records to be Audited**

Community Action Agency of Siouxland is a nonprofit organization which serves primarily Woodbury County in Iowa. Community Action Agency of Siouxland is a private, nonprofit corporation and has been determined to be exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. It is governed by a 21-member volunteer Board of Directors. Administrative offices and all records are located at 2700 Leech Avenue, Sioux City, Iowa.

Community Action Agency of Siouxland uses an automated computer system. Great Plains software is used for accounting and payroll. Business Portal software is used for on line purchase orders and time sheets. Each program has its own fund and general ledger. There are 20 primary programs with revenues being received from several different sources. See Attachment A for more information.

Community Action Agency of Siouxland has 160 to 180 full and part time employees. There are fourteen bank accounts, See Attachment B for more information.

# Proposal Guidelines

Community Action Agency of Siouxland will provide the following:

1. List of grants and contracts, dates of contract periods, and income received from funding sources. Listing of federal expenditures for federal awards.
2. Detail support for samples selected by audit firm for financial and compliance testing.
3. Copies of all grants, contracts, procedure manuals, and expenditure reports for year ending September 30, 2016.
4. Reconciled bank statements.
5. Space and internet access for auditing staff.
6. Typed confirmation letters per audit firm instructions.
7. Copies of needed source documents since original documents cannot be removed from Community Action Agency of Siouxland offices.
8. Trial balances, budget analysis reports, detailed accounts payable and receivables. Assets and depreciation by program.
9. Combining statement of assets and liabilities and combining statement of revenue and expenses or a comma delimited/Excel file of the general ledger can be exported.
10. Any other information or documentation that is required.

**E. Options**

At the discretion of Community Action Agency of Siouxland this audit contract can be extended for two additional one-year periods. The cost for the option periods will be agreed upon by CAA of Siouxland and the Offeror. It is anticipated that the cost for the optional years will be based upon the same approximate cost per thousand dollars of audited expenditures as the contract for the initial year.

# Proposal Guidelines

## II. SPECIFICATION SCHEDULE

### A. Performance

The Community Action Agency of Siouxland's records should be audited October 1, 2015 through September 30, 2016.

The Offeror is required to prepare audit reports in accordance with the *Government Audit Standards, Standard of Audits of Governmental Organizations, Programs, Activities, and Functions, Title 2 U. S. Code of Federal Regulations and Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. The audit report shall conform to the audit format established for Community Action Agencies by the State Auditor.*

The Offeror must also comply with specific audit requirements for the various funding sources. A description of Programs/Contracts/Grants are listed in *Attachment A.*

Supplementary schedules are required on each program, contract and grant. These must show expenditures by cost category and by program; and display in an understandable way the combining of two partial years into one audit when a program's funding period does not match the agency's audit period.

Preparation of IRS form 990, *Return of Organization Exempt from Income Tax.*

The proposal should address technical assistance, training, and recommendations to management, which would be provided in connection with audit services performed.

### B. Delivery Schedule

Offeror is to transmit one copy of the draft audit report to Community Action Agency of Siouxland's Executive Director or Fiscal Officer. The draft audit report is due by December 15, 2016.

The Offeror shall deliver 25 final audit reports and 990 to Community Action Agency of Siouxland's Board of Directors or an electronic version no later than January 9, 2017. Presentation to the Community Action Agency of Siouxland's Board of Directors at their January 16, 2017 meeting . *A late fee of \$100.00 per day may be assessed if the Offeror does not deliver final audit reports by January 16, 2017.*

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, Community Action Agency of Siouxland 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.

# Proposal Guidelines

## C. 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 or included in Pricing attachment.

## D. Payment

Payment will be made when Community Action Agency of Siouxland has determined that the total work effort has been satisfactorily completed. Should Community Action Agency of Siouxland reject a report, Community Action Agency of Siouxland'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 Community Action Agency of Siouxland can determine that satisfactory progress is being made.

Upon delivery of the 25 copies of the final reports to Community Action Agency of Siouxland Board of Directors and their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for the audit.

## E. Audit Review

All audit reports prepared under this contract will be reviewed by Community Action Agency of Siouxland and its funding sources to ensure compliance with General Accounting Office's (GAO) *Government Auditing Standards* and other appropriate audit guides.

## F. Exit Conference

An exit conference with Community Action Agency of Siouxland's representatives and the Offeror's representatives will be held at the conclusion of the fieldwork. Observations and recommendations must be summarized in writing and discussed with Community Action Agency of Siouxland. It should include internal control and program compliance observations and recommendations.

## G. 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 any 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 Community Action Agency of Siouxland.

# Proposal Guidelines

## H. Confidentiality

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to Community Action Agency of Siouxland, 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 others 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, Community Action Agency of Siouxland's authorized representative in the event the Offeror determines or has reason to suspect a breach of this requirement.

## I. 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 in compliance with government auditing 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/she 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.



# Proposal Guidelines

## III. OFFEROR'S TECHNICAL QUALIFICATIONS

The Offeror, in its proposal, shall, as a minimum, include the following:

### A. Prior Auditing Experience

The Offeror should describe its prior experience including the names, addresses, contact persons, and telephone numbers of prior organizations audited. Experience should include the following categories:

1. Prior experience auditing community action agencies.
2. Prior experience auditing programs similar operated by Community Action Agency of Siouxland.
3. Prior experience auditing grant funded nonprofits organizations.
4. Prior experience auditing nonprofit organizations.

### B. Organization, Size, and Structure

The Offeror should describe its organization, size (in relation to audits to be performed), and structure.

1. Size of the Offeror, including number of employees and physical site locations.
2. Explanation of independence.
3. Any conflicts of interest that exist.
4. Explanation if the Offeror is a small or minority-owned business.
5. Results of peer review. Offeror must 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, continuing professional education, and state(s) in which licensed as a CPA, etc., will be considered.

### 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 Community Action Agency of Siouxland, because Community Action Agency of Siouxland desires to contract only with an Offeror who is already familiar with these publications.

# Proposal Guidelines

## IV. PROPOSAL EVALUATION

### A. Submission of Proposals

All proposals shall include two copies of the Offeror's technical qualifications including the signed Certifications and two copies of the pricing information (in a separately sealed envelope). These documents will become part of the contract.

### 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 Auditing Standards* of the U.S. Comptroller General.

### C. Evaluation

Evaluation of each proposal will be based on the following criteria: In compliance with 2 CFR Part 200.319-Competition, no geographic preferences will be given in the evaluation of this proposal.

#### Factors

1. Prior audit experience.
  - a. Prior experience auditing Community Action Agencies
  - b. Prior experience auditing similar programs operated by Community Action Agency of Siouxland
  - c. Prior experience auditing nonprofit organizations
  - d. Prior experience auditing grant funded non profit organizationsThe Audit Committee of Community Action Agency of Siouxland will contact prior audited organizations to verify the experience provided by the Offeror.
2. Organization, size, and structure of Offeror's firm. (Considering size in relation to audits to be performed.)
  - a. Adequate size of the firm
  - b. Proper independence
  - c. No conflicts of interest
  - d. Minority owned/small business/women's business enterprise
  - e. Results of peer review
3. Qualifications of staff to be assigned to the audits to be performed. This will be determined from resumes submitted. Education, position in firm, years and type of experience, continuing professional education, and state(s) in which licensed as a CPA, etc., will be considered.
  - a. Audit team makeup
  - b. Overall supervision to be exercised
  - c. Prior experience of the individual audit team members

# Proposal Guidelines

## **C. Evaluation (continued)**

4. Offeror's understanding of work to be performed.
  - a. Adequate coverage
  - b. Realistic time estimates of each audit setup
5. Price

## **D. Review Process**

The Community Action Agency of Siouxland may, at its discretion, request presentations by or meetings with any or all Offerors, to clarify or negotiate modifications to the Offerors' proposals.

However, Community Action Agency of Siouxland 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.

## CERTIFICATIONS

On behalf of the Offeror:

- A. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
- B. 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.
- C. 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.
- D. 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.
- E. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
- F. The individual signing certifies that Offeror is a properly licensed certified public accountant, or a public accountant licensed on or before December 31, 2012.
- G. The individual signing certifies that the Offeror meets the independence standards of the *Government Auditing Standards*.
- H. 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 education will be in subjects directly related to the government environment and to government auditing for individuals.
- I. 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.
- J. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:
  - 1. *Government Auditing Standards* (Yellow Book)
  - 2. *Title 2 U. S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (“Uniform Guidance”)
  - 3. *Audits of State and Local Governments (AICPA Audit Guide)*
  - 4. *Audits of Not for Profit Entities (AICPA Audit Guide)*

5. *Department of Health and Human Services "Administration of Grants, 45 CFR Part 74"*

6. *Department of Energy "10 CFR Part 400 and Part 600"*

- K. The individual signing certifies that he/she had read and understands all of the information in this Request for Proposal, including the information on the programs/grants/contracts to be audited.
- L. 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 for 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)

**ATTACHMENT A**  
**October 1, 2015 to September 30, 2016**

<b>Description</b>	<b>CFDA #</b>	<b>Grant Period</b>	<b>Current Awards/Budgets</b>
<b>FEDERAL AWARDS</b>			
<b>U.S. Dept. of Agriculture</b>			
Child/Adult Care Food Program	10.558	10-1-15/9-30-16	\$584,442
Day Care Providers (Reimbursement)			
Child/Adult Care Food Program	10.558	10-1-15/9-30-16	\$287,129
Classrooms (Reimbursement)			
<b>U.S. Dept. of Health &amp; Human Services</b>			
Community Service Block Grant			
CSBG-16-18	93.569	10-1-15/12-31-16	\$294,629
CSBG-15-18	93.569	10-1-14/09-30-16	
Family Development & Self-Sufficiency Program			
FaDSS-17-18	93.558	7-1-16/6-30-17	\$73,376
FaDSS-16-18	93.558	7-1-15/9-30-16	
Head Start classrooms and Early Head Start Home Visitation Programs			
Head Start/Early Head Start	93.600	3-1-16/2-28-17	\$3,313,834
Head Start/Early Head Start	93.600	3-1-15/2-29-16	
Home Energy Assistance Program (Weatherization of Homes)			
HEAP-16-18	93.568	1-1-16/12-31-16	\$611,899
HEAP-15-18	93.568	1-1-15/12-31-15	
Low Income Home Energy Assistance			
LIHEAP-15-18	93.568	10-1-15/9-30-16	\$1,702,575
<b>U.S. Dept. of Labor</b>			
Senior Participant Employment Training Program			
Senior Community Service Employment Program	17.235	7-1-16/9-30-16	\$275,592
Senior Community Service Employment Program	17.235	7-1-15/6-30-16	
<b>U.S. Dept. of Energy</b>			
Department of Energy (Weatherization of Homes)			
DOE-16-18	81.042	4-1-16/3-31-17	\$164,795
<b>U.S. Dept. of Housing &amp; Urban Development</b>			
Crossroads Women and Children Shelter			
Continuum of Care	14.267	4-1-16/3-31-17	\$124,292
Continuum of Care	14.267	4-1-15/3-31-16	
Welcome Home and Homeless Family Assistance & Rental Assistance Programs			
Homeless Assistance Program (CITY)	14.231	10-1-15/9-30-16	\$55,000
Homeless Assistance Program (CITY)	14.231	10-1-15/9-30-16	\$20,244
Homeless Assistance Program (IFA)	14.231	1-1-15/12-31-15	
Homeless Assistance Program (IFA)	14.231	1-1-16/12-31-16	\$42,439
Tenant Based Rental Assistance Program	14.239	7-20-15/6-1-17	\$53,708
Tenant Based Rental Assistance Program	14.239	7-3-14/5-1-16	
<b>U.S. Dept. of Public Health</b>			
Expansion of Maternal, Infant, Early Childhood Home Visitation Program (MIECHV)			
MIECHV	93.505	3-31-16/9-30-17	\$182,119
MIECHV	93.505	3-31-15/3-31-16	

**ATTACHMENT A**  
**NON-FEDERAL AWARDS**  
**Iowa Dept. of Education**

At risk 4 year old classrooms		
Shared Visions	7-1-16/6-30-17	\$242,653
Shared Visions	7-1-15/6-30-16	
State funded Early Head Start Home Visitation Program		
State Early Head Start	1-1-16/12-31-16	\$100,000
State Early Head Start	1-1-15/12-31-15	
<b>State Funds through Dept. of Human Rights</b>		
Family Development & Self-Sufficiency Program		
FaDSS-17-18	7-1-16/6-30-17	\$86,137
FaDSS-16-18	7-1-15/9-30-16	
<b>Siouxland Human Investment Partnership</b>		
Nurse Consultant to Early Childhood Providers	7-1-16/6-30-17	\$81,800
Home Visitation for Prenatal, Infants and Toddlers	7-1-16/6-30-17	\$48,080
Home Visitation for Prenatal, Infants and Toddlers	7-1-15/6-30-16	
<b>Statewide Voluntary Preschool Program Funding</b>		
Provides Licensed Teachers & Teacher Assistants to Head Start & Shared Visions classrooms		
Sioux City School District-Pre-School	8-11-16/5-31-17	\$795,274
Sioux City School District-Pre-School	8-19-15/5-31-16	
<b>Woodbury County Board of Supervisors</b>		
Senior Participant Employment Training Program Admin		
Senior Employment Training Program Admin	7-1-16/6-30-17	\$10,474
Senior Employment Training Program Admin	7-1-15/6-30-16	
Provides Assistance to low income individuals.		
General Assistance	7-1-16/6-30-17	\$136,650
General Assistance	7-1-15/6-30-16	
<b>Utility Companies Weatherization</b>		
Black Hills Energy-BHE-15-18	1-1-15/12-31-15	
Black Hills Energy-BHE-16-18	1-1-16/12-31-16	\$9,348
Mid American Energy-MEC-16-18	1-1-16/12-31-16	\$209,438
<b>Foundations</b>		
Women United (Welcome Home Assistance)		\$21,669
<b>ESTIMATE OF OTHER FUNDS</b>		
Utility Company Donations for energy assistance for their customers		
Mid American Energy-ICARE (Donations)	1-1-16/12-31-16	\$5,053
Mid American Energy-ICARE (Donations)	1-1-15/12-31-15	
WECARE (Employee and donations for low income needs with no other available funding)		\$5,814
Angel Wheels (Donated vehicles for working single parents with children)		\$623
Senior Participant Employment Training Program Administration from work sites		\$3,862
Embrace Iowa/Food Bank		\$19,010
Welcome Home (Donations)		\$42,206
Siouxland Soldiers (Donations for Siouxland Soldiers)		\$3,656
Crossroads (Donations and funds for match)		\$49,844
Employee Development		\$3,058
Misc. one time gifts, grants and donations		\$24,419
Homeless Misc.		\$3,400
<b>TOTAL</b>		<b>9,688,541</b>

## ATTACHMENT B

Bank Accounts	Yearly Estimate		Total Number of Payments
	Number of Checks	Number of EFT Payments	
Main/Operating Account	1749	1346	3095
Payroll Account	93	3319	3412
LIHEAP Utility Account	306	0	306
Cafeteria Account (Payments Processed by Third Party)	94	120	214
Health Insurance Claims Account (Payments Processed by Third Party)	0	825	825
Money Market Health Insurance (Transfers)	0	0	0
EHS/HS (Receive funds & transfer to Main Acct.)	0	0	0
Ex. Health Insurance Account (Deposits & transfers)	0	0	0
Excess Health Insurance Account (Deposits & transfers)	0	0	0
Four Savings Accounts	0	0	0
Certificate of Deposit (Health Insurance Claims)	0	0	0
	2242	5610	7852