

**COMMUNITY ACTION COUNCIL  
FOR  
LEXINGTON-FAYETTE, BOURBON, HARRISON, AND NICHOLAS  
COUNTIES, INC.**

710 West High Street  
P.O. Box 11610  
Lexington, KY 40576

**REQUEST FOR PROPOSAL  
FOR AUDIT SERVICES FOR THE PERIOD ENDING**

**June 30, 2020**

**One Year Fixed Price  
With Options for Two Additional One-Year Periods**

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

Erin Hensley  
Chief Financial Officer  
710 West High Street  
P.O. Box 11610  
Lexington, KY 40576  
Phone: (859) 233-4600

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## **I. GENERAL INFORMATION**

### **A. Purpose**

This Request for Proposal (RFP) is to contract for a financial and compliance audit for the year ending **June 30, 2020. The proposal includes options for two additional one-year periods.**

### **B. Who May Respond**

Only Licensed Certified Public Accountants may respond to this RFP.

### **C. Bidder's Conference**

A bidder's conference will be held at Meeting Room A, West End Center, 913 Georgetown Street, Lexington, Kentucky on Monday, November 25, 2019 at 3:00 p.m. At that time, questions will be answered and further documentation may be provided. A Question and Answer sheet will be produced after the meeting. Offerers may contact Erin Hensley prior to November 25, 2019 at (859) 233-4600 ext.1205 or [erin.hensley@commaction.org](mailto:erin.hensley@commaction.org).

### **D. Instructions on Proposal Submission**

#### **1. Closing Submission Date**

Proposals must be submitted and received no later than:

Time: 5:00 p.m.      Date: December 23, 2019

#### **2. Inquiries**

Inquiries concerning this RFP should be directed to Erin Hensley at (859) 233-4600 ext. 1205, or at [erin.hensley@commaction.org](mailto:erin.hensley@commaction.org).

#### **3. Conditions of Proposal**

All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Offerer and will not be reimbursed by Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc.

#### **4. Instructions to Offerers**

Your Proposal should be addressed as follows:

Erin Hensley  
Chief Financial Officer  
Community Action Council for Lexington-Fayette, Bourbon, Harrison and  
Nicholas Counties, Inc.  
710 West High Street  
P.O. Box 11610  
Lexington, KY 40576

**It is important that the Offerer's proposal be submitted in a sealed envelope clearly marked in the lower left-hand corner with the following information:**

**Request for Proposal**

**Time Due: 5:00 p.m., Date due: December 23, 2019**

**SEALED PROPOSAL**

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

**It is the responsibility of the Offerer to ensure that the proposal is received by Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. by the date and time specified above. Late Proposals will not be considered.**

**Electronic or Hard Copy Submissions**

Proposals can be submitted electronically to the following email address: **rfp.response@commation.org** by the closing submission date noted above.

Proposals that are submitted by hard copy to the above mailing address of Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. must be received by the closing submission date noted above. Three (3) copies of the proposal must be submitted.

It is the responsibility of the Offeror to ensure that the proposal is received by Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. by the date and time specified above.

**5. Price**

The Offerer's proposed price should be submitted in a separate sealed envelope. Include information indicating how the price was determined with a breakdown for each entity. For example, the Offerer 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.

**6. Right to Reject**

Community Action Council for Lexington-Fayette, Bourbon, Harrison, and Nicholas Counties, Inc. 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.

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

Efforts will be made by Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. to utilize small businesses and minority-owned businesses. An Offerer 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), by having average annual receipts for the last three fiscal years of less than twenty million five hundred thousand dollars.

**8. Notification of Award**

It is expected that a decision selecting the successful audit firm will be made within thirty days of the closing date for the receipt of proposals. All Offerers submitting proposals in response to this Request for Proposal will be informed, in writing, of the name of the successful audit firm.

*It is expected that the contract shall be a one-year fixed price contract with options for two additional one-year periods.*

**E. Description of Entities**

**1. Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc.**

Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. is a private non-profit organization, which serves mainly four (4) counties in Kentucky-Fayette, Bourbon, Harrison and Nicholas. It is the designated Community Action Agency for those counties in accordance with KRS 273.405 et sequens. The Council operates a Head Start Program in Clark, Estill, Garrard, Jackson, Laurel, Madison, Powell, Rockcastle, and Scott counties and operates the state-wide Migrant Head Start Program.

Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. is a private, non-profit corporation and has been determined to be exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. A volunteer Board of Directors consisting of thirty-five (35) members governs it. Administrative Offices are located at 710 West High Street, Lexington, Kentucky. Other offices are located throughout the Central Kentucky area.

**2. Shepherd Place, Inc.**

Shepherd Place, Inc. is a private non-profit corporation and has been determined to be exempt from Federal income tax under Section 501(C) (3) of the Internal Revenue Code. A volunteer Board of Directors consisting of seven (7) members governs it. Administrative Offices are located at 710 West High Street, Lexington, Kentucky (financial records) and at 2323 Concrete Road, Suite A, Carlisle, Kentucky (program management). There are twenty (20) elderly housing apartments located at 639 Dorsey Avenue in Carlisle, Kentucky.

**3. Community Action Council Development Corporation**

An application to the Internal Revenue Service for exemption under section 501(c) (3) of the Internal Revenue code is pending for Community Action Council Development Corporation. A volunteer Board of Directors consisting of two (2) members governs it. Administrative Offices are located at 710 West High Street, Lexington, Kentucky (financial records and program management records).

**4. WinterCare Energy Fund, Inc.**

WinterCare Energy Fund, Inc. is a private non-profit corporation and determined to be exempt from Federal income tax under Section 501(c) (3) of the Internal Revenue Code. A volunteer Board of Directors consisting of seven (7) members governs it. Its office is located at 710 West High Street, Lexington, Kentucky where all records are located.

**The proposal for each entity should be listed separately in your proposal.**

## **II. SPECIFICATION SCHEDULE**

### **A. Goods or Services Required**

The purpose of this RFP is to obtain the services of a public accounting firm, whose principals 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 “Offerer” to perform a financial and compliance audit of the following corporations: Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc., Shepherd Place, Inc., Community Action Council Development Corporation and the WinterCare Energy Fund, Inc. The audit shall be performed in accordance with auditing standards generally accepted in the United States; Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**All additional schedules required by individual funding sources must be included in the audit.**

The following corporations are set up separately on an automated system called “Abila.” The company headquarters is in Charleston, South Carolina. The agency maintains an on-line and on-call annual service agreement with Capital Business Solutions, Inc.

#### **1. Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc.**

**Fiscal Year: July 1 – June 30**

(I.) Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. – **(General Fund)**

Fiscal Year: July 1 - June 30

Requirements: Annual Audit/Form 990/Data Collection Form

(II.) Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc.

401(k) Profit Sharing Plan/Mutual of America, Inc.

Fiscal Year: July 1 – June 30

Requirements: Pension Plan Audit/Preparation of 5500

(III.) Annual Welfare Benefit Plan 5500

- a. Group Life Insurance Plan  
The Lincoln National Life Insurance Company  
Fiscal Year: July 1 – June 30
  
- b. Group Disability Insurance Plan  
The Lincoln National Life Insurance Company  
Fiscal Year: January 1 – December 31
  
- c. Self-Funded Employee Health Program  
AssuredPartners, Inc., third party administrator  
(Beginning 01/01/97 Community Action Council implemented its own Self-Funded Health Insurance Program.)  
Fiscal Year: January 1 - December 31

The General Fund operates on a modified accrual basis. It has twelve (12) bank accounts, writes approximately nine thousand three hundred (9,300) accounts payable checks/vouchers, produces approximately ten thousand (10,000) payroll checks/vouchers (The Council has approximately 385 employees and produces bi-weekly payrolls. Payroll is performed in house and most employees are on direct deposit.) The Council processes approximately eighteen thousand (18,000) obligations each fiscal year. This is the only corporation that processes payroll.

**2. Shepherd Place, Inc.**

**Fiscal Year: July 1 - June 30**

Requirements: Annual Audit/Form 990

Shepherd Place, Inc. has a grant from HUD and is currently operating one elderly-housing complex which contains twenty (20) Units. It has six (6) bank accounts and writes approximately one hundred (100) checks per year. HUD requires the audit be filed electronically by the auditor no later than September 30.

**3. Community Action Council Development Corporation**

**Fiscal Year: July 1 - June 30**

Requirements: Annual Audit

The Community Action Council Development Corporation hasn't had any activity in recent years.

**4. WinterCare Energy Fund, Inc.**

**Fiscal Year: July 1 - June 30**

Requirements: Annual Audit/Form 990

The WinterCare Energy Fund, Inc. is a conduit for distributing additional energy assistance funding from Citizens Energy Corporation, Columbia Gas of Kentucky, Inc. Kentucky Utilities Company, Inc., and sixteen (16) other utilities to twenty-two

(22) Community Action Agencies throughout Kentucky. It has three (3) bank accounts and writes approximately one hundred eighty (180) checks each year. There are two sets of records—program and financial—which are reconciled to each other monthly.

Financial records for each firm will be provided as follows:

- Revenue & Expense w/Budget Variance by Fund
- Combined Revenue & Expense Report
- Balance Sheet
- Combined Balance Sheet
- Trial Balance
- Working Trial Balance
- YTD General Ledger
- Bi-Weekly Payroll Distributions
- All Source Documentation
- Other Reports as Required

**B. Performance**

Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc.'s records should be audited through June 30

The Offeror is required to prepare audit reports in accordance with auditing standards generally accepted in the United States; Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance); and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**C. Delivery Schedule**

The Offerer will provide CAC staff and the Audit Committee, if requested, no later than the first week of September for Shepherd Place and no later than the first week of November for Community Action Council and WinterCare and a draft audit. The Offerer will also prepare the required 5500's, Data Collection Form's and 990's.

Upon review and acceptance by the Audit Committee, the draft audit for Shepherd Place will be submitted to the Board of Directors at the September meeting for review and approval. The draft audit for Community Action Council and Wintercare will be submitted to the Board of Directors at the November meeting for review and approval. The Board of Directors meets the fourth Monday night of the month, except for December when there is no Board Meeting. The draft audits shall be available for review by the Community Action Council staff by the second Monday in November. This timeframe is necessary to permit review by staff, the audit committee and mailing of board packets including the draft audit prior to the November Board Meeting. The Offerer will be required to present the audit report to the Board of Directors at the November Board meeting.



Once the audits are reviewed and accepted by the Board of Directors, the Offerer will provide the Council with one (1) official bound audit and an electronic copy of the audits.

Reports may be submitted earlier than the above schedule. However, if the Offerer fails to make delivery of the audit reports within the time schedule specified, or if the audit does not conform to all of the provisions of this contract, a penalty of \$100 per day will be assessed until the audit is corrected and/or delivery is made to the Council.

Community Action Council for Lexington-Fayette, Bourbon, Harrison & Nicholas Counties, Inc. may, by written notice of default to the Offerer, 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 Offerer to the Audit Committee with sufficient justification.

#### **D. Payment**

Payment will be made when Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. has determined that the total work effort has been satisfactorily completed. Should Community Action Council for Lexington-Fayette, Bourbon, Harrison & Nicholas Counties, Inc. reject a report, Community Action Council for Lexington-Fayette, Bourbon, Harrison & Nicholas Counties, Inc.'s authorized representative will notify the Offerer 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 Offerer submits the final invoice for payment.

Progress payments will be allowed to the extent that Community Action Council for Lexington-Fayette, Bourbon, Harrison & Nicholas Counties, Inc. can determine that satisfactory progress is being made.

Upon final delivery of all audit reports for all corporations to Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. and their acceptance and approval by the Board of Directors, the Offerer may submit a bill for the balance due on the contract for the audits.

#### **E. Audit Review**

All audit reports prepared under this contract shall be reviewed by the Audit Committee of Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc., by the Board of Directors of Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc., WinterCare and Shepherd Place, Inc. and related funding sources to ensure compliance with General Accounting Office's (GAO) *Government Audit Standards* and other appropriate audit guides.

#### **F. Exit Conference**

An exit conference with Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. representatives and the Offerer's representatives will be held at the conclusion of the fieldwork. Observations and recommendations must be summarized in writing and discussed with Community Action Council for Lexington-

Fayette, Bourbon, Harrison & Nicholas Counties, Inc.'s representatives. It should include internal control and program compliance observations and recommendations.

### **G. Work Papers**

1. Upon request, the Offerer will provide a copy of the work papers pertaining to any questioned costs determined in the audit. The work papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
2. The work papers will be retained for at least three (3) years from the end of the audit period.
3. The work papers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the Government Accountability Office, and Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc.

### **H. Confidentiality**

The Offerer agrees to keep the information related to all contracts in strict confidence. Other than the reports to or on behalf of Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc., the Offerer agrees not to publish, reproduce or otherwise divulge such information 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 Offerer's possession, to those employees on the Offerer's staff or Board of Directors who must have the information on a "need-to-know" basis. The Offerer agrees to notify immediately in writing Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc.'s authorized representative in the event the Offerer determines or has reason to suspect a breach of this requirement.

### **AICPA Professional Standards**

The AICPA Professional Standards state:

#### **“Ethics Interpretation 501-3 – Failure to Follow Standards and/or Procedures of Other Requirements in Government Audits.”**

“Engagement for audits of government grants, governmental units or other recipients of government monies typically requires that audits be in compliance with government audit 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 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.

### **III. OFFERER'S TECHNICAL QUALIFICATIONS**

The Offerer, in its proposal, shall, as a minimum address each of the following items:

#### **A. Prior Experience**

1. Prior Audits
  - a. Name
  - b. Address
  - c. Telephone Number and Name of Contacts
  - d. Annual Budget of Entity
  - e. Number of Employees for Each Entity
2. Prior experience auditing and/or consulting with Community Action Agencies.
  - a. Submit entities audited and total annual expenses of each.
  - b. Submit entities consulted and total annual expenses of each.
3. Prior experience auditing and/or consulting with programs financed by the Federal Government.
  - a. Submit entities audited and total annual expenses of each.
  - b. Submit entities consulted and total annual expenses of each.
4. Prior experience auditing and/or consulting with other 501(c)(3)s.
  - a. Submit entities audited and total annual expenses of each.
  - b. Submit entities consulted and total annual expenses of each.

#### **B. Audit Organization, Size and Structure**

The Offerer should describe its organization, size (in relation to audits to be performed) and structure. Indicate if appropriate, that the firm is a small and/or minority-owned business. Description should include:

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. Results of peer review.
5. Disadvantage Business Enterprise Status. Please notate the applicable designations and provide the name of the program providing the certification. If not applicable, please indicate such.

#### **C. Qualifications**

The Offerer should describe the qualifications of any individuals who may be assigned to this contract. Include resumes of staff to be assigned to this contract with the following information:

1. Education
2. Position in firm
3. Years and types of experience
4. Continuing Professional Education
5. State(s) in which licensed as a CPA

**D. Understanding of Work to be Performed**

The Offerer should describe its understanding of the needs of Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. and the work to be performed, including audit procedures, estimated hours, and other pertinent information.

**E. Certifications**

The Offerer must sign and include as an attachment to its proposal the Certifications referenced and enclosed with this RFP. The publications listed in the Certifications will not be provided to potential Offerers by Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. because Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. desires to contract only with an Offerer who is already familiar with these publications.

**IV. PROPOSAL EVALUATION**

**A. Submission of Proposals**

All proposals shall include two copies of the Offerer’s technical qualifications, two copies of the pricing information (in a separately sealed envelope), and two copies of the signed Certifications. 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 on time 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 scored on the following five factors. In compliance with 2 CFR Part 200.319 – Competition, no geographic preferences will be given in the evaluation of this proposal, since the section states, “The non-Federal entity must conduct procurements in a manner that **prohibits the use of statutorily or administratively**

**imposed state or local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference.”**

Evaluation of each proposal will be based on the following criteria:

<b><u>FACTORS</u></b>	<b><u>POINT RANGE</u></b>
1. <u>Prior experience (0 – 30)</u> Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. will contact prior customers to verify experience provided by the Offerer.	
a. Prior experience auditing 501(c)(3) organizations	0 – 10
b. Prior experience auditing 501(c)(3) organizations	0 – 10
c. Prior experience auditing similar programs funded by Federal Government such as Head Start (HHS), Community Services Block Grant (CSBG) and Housing Urban Development (HUD)	0 – 15
d. Prior experience auditing nonprofit organizations and CAP Organizations and have not audited Community Action Council for Lexington-Fayette during the past 3 years.	0 - 5
2. <u>Organization, size, and structure of Offerer’s firm. (0 – 10)</u>	
a. Adequate size of the firm	0 - 2
b. Proper independence	0 - 2
c. No conflicts of interest	0 - 2
d. Results of peer review	0 - 2
e. Minority-owned/small business/women’s business enterprise	0 - 2
3. <u>Value-Added Services Beyond the Audit (0 – 5)</u>	0 - 5
4. <u>Qualifications of Offerer to complete this contract. (0 – 25)</u>	
a. Prior experience of the individual audit team members	0 - 15
b. Overall supervision to be exercised	0 - 5
c. Offerer’s understanding of Community Action Council For Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. needs and objectives.	0 - 5
5. <u>Price (0 – 30)</u>	0 - 30
<b>MAXIMUM POINTS</b>	<b>100</b>

**D. Review Process**

In compliance with Uniform Guidance 2 CFR Part 200.319 – Competition, Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. has conducted this procurement in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids

or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference.

Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. may, at its discretion, request presentations by or meetings with any of or all Offerers, to clarify the Offerers' proposals.

However, Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. 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 Offerer can propose.

Community Action Council for Lexington-Fayette, Bourbon, Harrison and Nicholas Counties, Inc. contemplates award of the contract to the otherwise qualified, responsible Offerer with highest total points.

# CERTIFICATIONS

On behalf of the Offerer:

- A. The individual signing certifies that he/she is authorized to contract on behalf of the Offerer.
- B. The individual signing certifies that the Offerer is not involved in any agreement to pay money or other consideration for execution of this agreement, other than to an employee of the Offerer.
- C. The individual signing certifies that the prices quoted 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 Offerer prior to an award to any other Offerer or potential Offerer.
- E. The individual signing certifies that there has been no attempt by the Offerer to discourage any potential Offerer from submitting a proposal.
- F. The individual signing certifies the Offerer is a properly licensed certified public accountant.
- G. The individual signing certifies that he/she has read and understands all of the information in this Request for Proposal.
- H. The individual signing certifies that the Offerer meets the independence standards of the *Government Auditing Standards*.
- I. The individual signing certifies that he/she is aware of and will comply with the GAO's continuing education requirement of 80 hours of continuing education every two years and that 24 hours of the 80 hours of education will be in subjects directly related to the government environment and to government auditing for individuals.
- J. 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.
- K. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:
  - a. Government Auditing Standards (Yellow Book)
  - b. Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards ("Uniform Guidance")
  - c. Audits of Not-for-Profit Entities (AICPA Audit Guide)
  - d. Audits of State and Local Governments (AICPA Audit Guide)

Note: The RFP should also list any regulations, publications, or audit guides that are relevant to specific programs to be audited. For example, if a Department of Energy weatherization program is to be audited, the Offerer should be familiar with 10 CFR Part 600, DOE's administrative requirements, and 10 CFR Part 400, DOE's weatherization program requirements

- L. The individual signing certifies that the Offerer, and any individuals to be assigned to the contract, does not have a record of substandard work and has not been debarred or suspended from doing work with any governmental organization. (If the Offerer or any individual to be

# CERTIFICATIONS

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\_\_.

---

(Offerer's Firm Name)

---

(Signature of Offerer's Representative)

---

(Printed Name and Title of Individual Signing)

---

(Address) (City) (State) (Zip Code)

---

(Phone Number)

---

(Federal ID Number)

---