

*Request for Proposals*

# AUDIT SERVICES



*For further information regarding this RFP contact:*

**John Cokl**  
**Phone: 715.204.1643**  
**Email: [jcokl@ncwwdb.org](mailto:jcokl@ncwwdb.org)**

Posting of RFP on (27February 2017):

[ncwwdb.org](http://ncwwdb.org) and [wwda.org](http://wwda.org)

**TIMELINE: See Attachment F**

*Issued By:*

**WISCONSIN WORKFORCE DEVELOPMENT ASSOCIATION  
FINANCE COMMITTEE (herein WWDA: FC)**

---

# Table of Contents

- GENERAL INFORMATION ..... 1
  - 1.1 Purpose and General Information ..... 1
  - 1.2 Scope of Services ..... 1
  - 1.3 Procuring Agencies ..... 2
  - 1.4 Definitions ..... 2
  - 1.5 Clarification and/or Revisions to the Specifications and Requirements ..... 2
  - 1.6 Reasonable Accommodations ..... 3
  - 1.7 Calendar of Events ..... 3
  - 1.8 Contract Term and Funding ..... 3
- PREPARING AND SUBMITTING A PROPOSAL ..... 3
  - 2.1 General Instructions ..... 3
  - 2.2 Incurring Costs ..... 3
  - 2.3 Submitting the Proposal ..... 3
  - 2.4 Proposal Organization and Format ..... 3
    - 2.4.1 Request for Proposal Cover Letter - Tab #1 ..... 3
    - 2.4.2 Contractor Data Sheet/Reference Data Sheet - Tab #2 ..... 4
    - 2.4.3 Contractor Status - Tab #3 ..... 4
    - 2.4.4 Response to Technical Specification - Tab #4 ..... 4
    - 2.4.5 Attachments - Tab #5 ..... 4
  - 2.5 Multiple Proposals ..... 4
- PROPOSAL SELECTION AND AWARD PROCESS ..... 5
  - 3.1 Proposal Opening ..... 5
  - 3.2 Preliminary Evaluation ..... 5
  - 3.3 Proposal Scoring ..... 5
  - 3.4 Right to Reject Proposals and Negotiate Contract Terms ..... 6
  - 3.5 Award and Final Offers ..... 6
  - 3.6 Notification of Intent to Award ..... 6
  - 3.7 Appeals process ..... 6
  - 3.8 Disclosure of Proposal Information ..... 7
  - 3.9 Potential Conflict of Interest ..... 7
- GENERAL PROPOSAL REQUIREMENTS: MANDATORY ..... 7

|  |  |    |
|--|--|----|
| 4.1  | Notifications .....                            | 7  |
| 4.2  | Draft Report .....                             | 7  |
| 4.3  | Audit Field .....                              | 7  |
| 4.4  | Standard Terms & Conditions .....              | 8  |
| 4.5  | Professional Standards .....                   | 8  |
| 4.6  | Professional Assurances .....                  | 8  |
| 4.7  | Subcontracting or Assignment of Agreement..... | 8  |
| 4.8  | Employment Conflict .....                      | 8  |
| 4.9  | Audit Team Composition.....                    | 8  |
| 4.10   | Legal Relations .....                          | 8  |
| 4.11   | Additional Work.....                           | 9  |
| 4.12   | Assistance Offered.....                        | 9  |
| TECHNICAL PROPOSAL REQUIREMENTS .....                      |  | 9  |
| 5.1  | Termination of Agreement .....                 | 9  |
| 5.3  | Ownership of Material .....                    | 9  |
| 5.4  | Right to Publish.....                          | 9  |
| 5.5  | Examination of Records .....                   | 10 |
| 5.6  | Continuance of Contract .....                  | 10 |
| 5.7  | Unauditable Records .....                      | 10 |
| 5.8  | Additional Provisions.....                     | 10 |
| 5.9.   | Final Audit Reports .....                      | 11 |
| 5.10   | Restrictions against Disclosure .....          | 11 |
| 5.11   | Extraneous Activities.....                     | 11 |
| 5.12   | Agreement Modifications .....                  | 11 |
| 5.13   | Equal Employment .....                         | 11 |
| 5.14   | Rights to Inventions Made Under Contract ..... | 12 |
| 5.15   | Debarment and Suspension.....                  | 12 |
| COST AND PAYMENT TERMS .....                               |  | 12 |
| 6.1  | Cost .....                                     | 12 |
| 6.2  | Invoices.....                                  | 12 |
| ATTACHMENT A .....   |  | 13 |
| Contractor Data Sheet, Certifications and Assurances ..... |  | 13 |
| ATTACHMENT B .....   |  | 15 |
| Reference Data Sheet.....                                  |  | 15 |

ATTACHMENT C ..... 16  
Designation of Confidential And Proprietary Information..... 16  
ATTACHMENT D ..... 17  
Summary of Participating Workforce Development Boards Contractor Designation of  
WDBs to be Served ..... 17  
ATTACHMENT E ..... 18  
Evaluation Grading Sheet and Guidelines..... 18  
ATTACHMENT F ..... 20  
WWDA – Finance Committee ..... 20

# GENERAL INFORMATION

## 1.1 Purpose and General Information

The Wisconsin Workforce Development Association (WWDA) is an organization that represents the eleven Workforce Development Boards (WDBs) who administer Workforce Innovation Opportunity Act (WIOA) programs, as well as other federal, state, and local workforce development initiatives across Wisconsin's eleven Workforce Development Area's (WDAs). The WWDA Finance Committee (WWDA:FC) is the group responsible for this RFP.

The purpose of this document is to provide interested parties with information to enable them to prepare and submit a proposal for audits of entities that operate employment and training programs funded by the Wisconsin Department of Workforce Development and other funding sources.

The Wisconsin WDBs and their associated other WIOA providers intend to use the results of this process to establish a list of qualified Contractors for audit services. A review team from the Workforce Development Boards will evaluate the technical qualifications of respondents. Any qualified contractor on the list may be chosen to provide the specifically outlined audit services for any of the separate entities identified in this Request for Proposal (RFP). See Attachment D.

**Only basic fee structure pricing data will be required with this proposal response. Each organization will select, negotiate, and contract for an individual cost for audit services.**

## 1.2 Scope of Services

### *Contract Performance*

The scope of the engagement is to perform Financial and Compliance (F&C) audits of the grantees and/or their respective subcontractors listed on Attachment D for program year 2016 (July 1, 2016 - June 30, 2017) and for two subsequent years to include program years 2017 and 2018. The non-profit entities have been subject to Single Audits in prior years.

Audit services will be based on 2 CFR 200 Subpart F (Uniform Guidance Subpart F – Audits). Services will also be based on Generally Accepted Auditing Standards (GAAS), State Single Audit Guidelines issued by the Wisconsin Department of Administration (SSAG dated 2010), the Department of Labor's adoption of Uniform Guidance 2 CFR 2900, the Department of Health and Human Services' adoption of Uniform Guidance 45 CFR Part 75, and the objectives and requirements stated below.

The objectives of the audit are to determine whether:

1. The administrative entity is appropriately administering funds.
2. The systems contain adequate internal controls, including adequate safeguards for the protection of funds received and other assets.
3. Reports are prepared accurately and timely, and fairly present the operation and financial position of the entity.

4. The systems, processes, plans, and contracts are in compliance with Federal Legislation and other federal regulations, and instructions from state and federal funding agencies.
5. The participants served by the program(s) are eligible.
6. The grantee participants are all entered into required eligibility reporting systems.

Copies of prior audits and reviews can be made available to the Contractor before the field work begins. The Contractor is required to complete the audit and the reports in accordance with the WDA determined delivery schedule.

The Contractor may schedule a briefing session with participating Workforce Development Board staff prior to beginning the field work.

### 1.3 Procuring Agencies

This Request for Proposal (RFP) is issued by the participating **Workforce Development Boards (Attachment D)** and they are the sole point of contact for any questions during the selection process. The contact person responsible for the RFP is:

John Cokl, Finance Director  
North Central Wisconsin Workforce Development Board (NCWWDB)  
3118 Post Road, Suite A  
Stevens Point, WI 54481  
ph: 715.204.1643  
[jcokl@ncwwdb.org](mailto:jcokl@ncwwdb.org)

### 1.4 Definitions

The following definitions are used through the RFP.

- **Agency** – Any participating Workforce Development Board
- **Proposer/Contractor** – a firm submitting a proposal in response to this RFP.
- **State** – State of Wisconsin
- **Contractor** – Proposer or proposers awarded the contract
- **WDB/WDA** – Workforce Development Board/Area
- **WIOA** – Workforce Innovation & Opportunity Act

### 1.5 Clarification and/or Revisions to the Specifications and Requirements

Any questions concerning this RFP must be submitted in writing on or before the date listed in Attachment F, Calendar of Events to:

**JOHN COKL (Contact info listed above in section 1.3)**

Contractors are expected to identify questions, exceptions, or additions they have concerning the RFP document at this point in the RFP process. If a Contractor observes any significant ambiguity, error, conflict, discrepancy, omission, or other deficiency in this RFP, the Contractor should immediately notify the above named individual of such error and request modification or clarification of the RFP document. In the event that it becomes necessary to provide additional clarifying data or information, or to revise any part of this RFP, revisions/amendments and/or supplements will be provided to all recipients of this initial RFP.

Each proposal shall stipulate that it is predicated upon the terms and conditions of this RFP and any supplements or revisions thereof.

### 1.6 Reasonable Accommodations

The WDA will provide reasonable accommodations, including the provision of informational material in an alternative format, for qualified individuals with disabilities upon request. If you think you need accommodations contact John Cokl 715.204.1643 or [jcokl@ncwwdb.org](mailto:jcokl@ncwwdb.org).

### 1.7 Calendar of Events

The calendar of events is listed in Attachment F.

### 1.8 Contract Term and Funding

The Contractor list shall be effective on the date indicated in Attachment F and shall be applicable for three program years. The notice to award will be for one year with, by mutual agreement of the agency and contractor, the option to renew for two additional one year periods (three years total).

## PREPARING AND SUBMITTING A PROPOSAL

### 2.1 General Instructions

The evaluation and selection of a contractor and the contract will be based on the information submitted in the Contractor's proposal plus references and any requested on-site visits or oral presentations. Failure to respond to each of the requirements in the RFP may be the basis for rejecting a response.

**Elaborate proposals (e.g. expensive artwork) beyond that sufficient to present a complete and effective proposal, are not necessary or desired.**

### 2.2 Incurring Costs

The WDBs are not liable for any cost incurred by proposers in replying to this RFP.

### 2.3 Submitting the Proposal

Proposals must be submitted via email (**.pdf format is preferred**; either attached or hosted on the web (e.g. dropbox; google drive; etc)) to John Cokl ([jcokl@ncwwdb.org](mailto:jcokl@ncwwdb.org)) no later than the date outlined in Attachment F. Please use the subject line: **Audit Services Proposal**. Late proposals will not be considered for this RFP.

### 2.4 Proposal Organization and Format

Proposals should be typed and submitted on 8.5 by 11 inch paper. Proposals should be organized and presented in the correct order. Each section (A - F) should be clearly marked. The RFP sections which should be submitted or responded to are listed in section 3.3.

#### 2.4.1 Request for Proposal Cover Letter - Tab #1

Include here any cover letter included with the proposal, and the Designation of Confidential and Proprietary Information (Attachment C). Proposals submitted in response to this RFP must be signed by the person in the contractor's organization who is responsible for the decision as to the services being offered in the Proposal or by a person who has been authorized in writing to act as agent for the person responsible for the decision as to the services being offered.



**By submitting a signed proposal, the contractor's signatories certify that in connection with this procurement:**

- (1) the contractor's organization or an agent of the contractor's organization will arrive at the prices offered in relation to its proposal without consultation, communication, or agreement with any other respondent or with any competitor for the purpose of restricting competition,
- (2) the prices, beyond basic fee schedules, to be quoted in relation to the proposal will not have been knowingly disclosed by the contractor's organization or by any agent of the contractor's organization and will not be knowingly disclosed by same, directly or indirectly, to any other respondent or to any competitor, and
- (3) No attempt has or will be made by the contractor's organization or by any agent of the contractor's organization to induce any other person or firm to submit or not to submit a proposal for the purpose of restricting competition.

#### **2.4.2 Contractor Data Sheet/Reference Data Sheet - Tab #2**

Include here the Contractor Data Sheet (Attachment A) and the Reference Data Sheet (Attachment B) that have been included in this RFP. Contractors should submit additional Reference Data Sheet forms if necessary. Include Basic fee structure in TAB #2.

#### **2.4.3 Contractor Status - Tab #3**

The WDBs reserves the right to reject any proposal from a firm or an individual who is under investigation for improper business practices related to the completion of audit services. Contractor must indicate if they are under investigation or have been prosecuted by any local, state or federal agency or authority.

The contractor must also indicate if in the past five years it has:

1. Had its license to practice suspended or revoked by the State (if it has, include a complete explanation of the circumstance with the proposal).
2. Received any reprimands for substandard work (explain if appropriate).
3. Been liable in a court of law for inadequate or improper audit practices (explain if appropriate).

#### **2.4.4 Response to Technical Specification - Tab #4**

Provide complete response to Technical Specifications and Proposal Specifications in Section 3.3 (A - E).

#### **2.4.5 Attachments - Tab #5**

Include the following documents in this section:

Attachment D, Contractor Designation of WDBs to be served.

### **2.5 Multiple Proposals**

Multiple proposals from a Contractor will be permissible; however each proposal must conform fully to the requirements for proposal submission. Each such proposal must be separately

submitted and labeled as Proposal #1, Proposal #2, on each page included in the response. Alternate acquisition plans do not constitute multiple proposals.

## PROPOSAL SELECTION AND AWARD PROCESS

### 3.1 Proposal Opening

Proposals will be accepted and opened at the offices of North Central Wisconsin Workforce Development Board.

### 3.2 Preliminary Evaluation

The proposals will first be reviewed to determine if mandatory requirements are met. Failure to meet mandatory requirements will result in the proposal being rejected. In the event that all Contractors do not meet one or more of the mandatory requirements, the Agency reserves the right to continue the evaluation of the proposals and to select the proposal which most closely meets the requirements specified in this RFP.

### 3.3 Proposal Scoring

Accepted proposals will be reviewed by an evaluation committee and scored against the stated criteria. The committee may review references, request oral presentations, and conduct an on-site visit and use the results in scoring the proposals.

Each proposal will be independently evaluated on factors A through F listed below by four qualified individuals. This evaluation will be done on technical skills and merits as presented in the proposal. Only basic fee structure data will be considered for this evaluation. Individual WDBs will be able to negotiate with any Contractor on the Contractor list. The individual WDB is responsible for negotiating the cost of the audit.

### GRADING FACTORS

1. Responses should be limited to three pages for each section
2. Information presented should be current within three years

- |   |           |
|---|-----------|
| A. <b>Contractor understanding of work to be performed:</b> Describe your understanding of work to be performed. Include experience auditing multi-funded grantees, experience with Uniform Guidance, special projects/consulting done for nonprofit agencies, the preparation/programs used for nonprofit audits, basic fee structure (including discounts offered to nonprofit units). Include a list of senior staff, managers and partners assigned to this audit, indicating name, position in firm, years with firm, number of government and nonprofit audits performed, exclude full resumes. | 30 points |
| B. <b>Prior experience – Government:</b> Describe prior experience auditing governmental units (city, county, school district, technical college).  | 15 points |

Provide a list of grantees and a narrative description of these audits.

|   |            |
|---|------------|
| C. <b>Prior Experience – Non-profit:</b> Describe prior experience auditing nonprofit agencies (consortiums, community based units, foundations).   | 25 points  |
| Provide a list of grantees and a narrative description of these audits.   |            |
| D. <b>DOL &amp; DHHS Audits:</b> Describe prior experience auditing US Department of Labor or US Department of Health and Human Services funds. Provide a list of grantees, programs and a narrative description of these audits. | 10 points  |
| E. <b>Pricing:</b> Include basic pricing structures for audit personnel   | 10 points  |
| F. <b>Peer Reviews:</b> Provide copies of any industry peer reviews, quality control reviews, any private or government performed reviews.  | 10 points  |
| <hr/>   |            |
| <b>TOTAL POINTS</b>   | <b>100</b> |

**MINIMUM SCORE:** A contractor must obtain a score of 60 Total Points in order to be on WDA's Contractor list of qualified contractors. Each contractor will be notified in writing of the results of the evaluation.

**MINORITY BUSINESS ENTERPRISE PREFERENCE:** Proposals from certified Minority Business Enterprises may have points weighted by a factor of 1.00 to 1.05 to provide up to a five percent (5%) preference to these businesses. The proposal should indicate the certification on Attachment A. The evaluation committee's scoring will be tabulated and proposals ranked based on the numerical scores received.

### 3.4 Right to Reject Proposals and Negotiate Contract Terms

The participating WDBs reserve the right to reject any and all proposals. If contract negotiations cannot be concluded successfully by a WDB with a qualified contractor, the WDB may negotiate a contract with any other contractor they deem qualified through a separate RFP process.

### 3.5 Award and Final Offers

It is the intent of the combined WDBs to establish a Contractor list of qualified contractors. A qualified contractor is defined as any contractor which scores at least the minimum required 60 points. The decision to contract with a specific Contractor will be at the discretion of the individual Workforce Development Boards.

### 3.6 Notification of Intent to Award

All Contractors who respond to this RFP will be notified in writing of the intent to include them on the Contractors list of qualified contractors or not.

### 3.7 Appeals process

This procurement process is not governed by Wisconsin State Statute Chapter 16. Thus, a formal appeal process is not applicable. All decisions of the WDB evaluations team will be final.

### **3.8 Disclosure of Proposal Information**

All information concerning the proposals and the evaluation process will become part of the public record at the time that the notice(s) of award is issued.

Any restrictions on the use of the data contained in a contractor's response to this RFP must be clearly stated and Form DOA-3027, Designation of Confidential and Proprietary Information must be completed. Proprietary information submitted in response to this RFP will be handled in accordance with the Wisconsin Public Records Law.

### **3.9 Potential Conflict of Interest**

A Potential Conflict of Interest Statement will be supplied to WDB at time of contract signing. Contractor will certify that there is no relationship existing between the Provider and Purchaser that interferes with fair competition or is a conflict of interest, and no relationship exists between the Provider and another person or organization that constitutes a conflict of interest with respect to the contract being signed. If there is a conflict of interest, the Provider must notify the Purchaser's Contract Manager. The Purchaser's Contract manager can waive this provision in writing if the activities of the Provider will not be adverse to the interests of the Purchaser.

## **GENERAL PROPOSAL REQUIREMENTS: MANDATORY**

Contractor's services must meet all specifications listed below:

### **4.1 Notifications**

The contractor agrees to notify the Chief Local Elected Official, the Workforce Development Board (WDB) Chairperson, and the Administrative Entity of the Workforce Development Area (WDA), at least two weeks in advance of the time audit field work is scheduled to begin, and of the approximate duration of the audit. Coordination of the audit schedule to accommodate grantee staff should be done where necessary and practical.

The contractor agrees to notify all direct state and federal funding sources of funds being audited and coordinate any special needs.

The contractor agrees to notify the Chief Local Elected Official, and the Administrative Entity of the Workforce Development Area of the scheduled time of the exit conference, with as much lead time as possible, so that staff can plan to participate in the exit conference.

### **4.2 Draft Report**

The contractor agrees to send no later than thirty (30) days after the exit conference, a Draft Audit Report to the appropriate Chief Local Elected Official, the WDB Chairperson, and the Administrative Entity audited. The auditee has a thirty (30) day period to respond to the Draft Audit Report. The Contractor will finalize the audit including the responses and issue the final Audit Report in accordance with the specification in this RFP.

### **4.3 Audit Field**

The contractor understands that the total dollar amounts on the attached Schedule of Grantees Designated for Audit represents an estimate of total WIOA funds allocated for Program Year 2016 (7/1/16-6/30/17) and may not equal actual expenditures; that the total allocated amount would also include any amounts subsequently subcontracted by the grantee and that the contractor is not required to perform a separate audit of the grantee's subcontractors.

#### **4.4 Standard Terms & Conditions**

The contractor agrees to abide by the Standard Terms and Conditions attached to this RFP (Attachment E).

#### **4.5 Professional Standards**

The contractor agrees to provide the services set forth in this RFP in accordance with the best professional standards.

#### **4.6 Professional Assurances**

The contractor agrees to provide assurance that at the time of contract award and during the duration of the contract, that it:

1. meets the appropriate state licensing requirements,
2. meets the applicable independence standard,
3. Complies with applicable requirements for peer review and continuing professional education.

#### **4.7 Subcontracting or Assignment of Agreement**

The contractor agrees to not subcontract or assign all or any part of the work under this RFP without prior written approval from the WDB.

#### **4.8 Employment Conflict**

The contractor agrees to not employ the services of any person or persons now employed by the State or WDB, including any department, commission or board thereof, without the written consent of the employer of such person or persons and of WDB.

#### **4.9 Audit Team Composition**

The contractor agrees that the audit staff listed in the RFP shall be bound to actually perform the audit. Changes in audit team composition at the Supervisor or Auditor-in-Charge level or above must be approved by WDB.

#### **4.10 Legal Relations**

The contractor agrees to the following provisions:

1. The contractor will at all times comply with and observe all federal and state laws, local laws, ordinances, and regulations which are in effect during the period of this Agreement and which in any manner affect the work or its conduct.
2. The contractor will indemnify and save harmless the WDBs and all of its officers, agents and employees from all suits, actions or claims of any character brought for or on account of any injuries or damages received by any persons or property resulting from the operations of the contractor, or of any of its contractors, in prosecuting work under this RFP.
3. That at the time the contract is entered into with the WDB, the Contractor will certify that no relationship exists between the Provider and the Purchaser that interferes with fair competition or is a conflict of interest (real or perceived), and that no relationship exists between the Provider and another person or organization that constitutes a conflict of interest with respect to this contract. That if there is a conflict of interest the Provider

will notify in writing the Purchasers Contract Manager. The Purchasers Contract Manager can waive this provision in writing, if the activities of the Provider will not be adverse to the interests of the Purchaser.

#### **4.11 Additional Work**

The contractor agrees that work beyond the normal scope of a Single Audit and as outlined in this RFP may be negotiated.

#### **4.12 Assistance Offered**

The contractor agrees that the WDB may assist by obtaining and preparing invoices, checks and other records and other work as is usual and customary.

## **TECHNICAL PROPOSAL REQUIREMENTS**

### **5.1 Termination of Agreement**

A WDB may terminate a contract at any time at its sole discretion by delivering 30 days written notice to the contractor. Upon termination, WDBs liability will be limited to the pro rata cost of the services performed as of the date of termination plus expenses incurred with the prior written approval of WDB. In the event that the contractor terminates the contract, for any reason whatsoever, it will refund to WDB within 48 hours of said termination, all payments made by WDB to the contractor for work not completed or not accepted by WDB. Such termination will require written notice to that effect to be delivered by the contractor to WDB not less than 30 days prior to said termination.

### **5.2 Breach**

The failure of a Contractor to comply with any of the provisions, covenants or conditions of this RFP shall be a material breach of an established Contract. In such event the WDB may, and in addition to any other remedies available at law, in equity, or otherwise specified in an established Contract based on this RFP:

1. Terminate a Contract immediately, pursuant to section 5.1 herein; and
2. Afford the CONTRACTOR written notice of the breach and ten calendar days or such shorter time that may be specified in an established Contract within which to cure the breach; and;
3. Discontinue payment to the CONTRACTOR for and during the period in which the CONTRACTOR is in breach;
4. Offset against any monies billed by the CONTRACTOR but yet unpaid by the WDB those monies disallowed pursuant to the above.

### **5.3 Ownership of Material**

All material produced under this RFP shall remain the property of the WWDA:FC and will be held at the offices of the North Central Wisconsin Workforce Development Board in Stevens Point, Wisconsin.

### **5.4 Right to Publish**

The contractor will be allowed to write and have such writing published provided the contractor has written approval from WDB before publishing writings on subjects associated with the work under this RFP.

## **5.5 Examination of Records**

The contractor agrees that WDB, State Awarding Agencies, Federal Awarding Agencies, or their representatives will have access to and the right to examine, audit, excerpt and transcribe any directly pertinent books, documents, papers and records of the contractor, involving transactions relating to this RFP. Neither the WDB nor examiners shall be charged a fee for access and examination of audit records. Such material will be retained for an appropriate amount of time (not less than three years) by the contractor following completion of services rendered under this RFP.

## **5.6 Continuance of Contract**

Continuance of a contract beyond the limits of funds available shall be contingent upon appropriation of the necessary funds, and the termination of this contract by lack of appropriations shall be without penalty.

## **5.7 Unauditable Records**

If, after appropriate notification by the contractor, and the initial visit to the Administrative Entities' location, the contractor finds:

1. the Administrative Entities' representative was not available;
2. records and appropriate documentation were not maintained at the location indicated in the Agreement, or in a reasonable proximity, and consequently unavailable for audit;
3. records to be in such condition that it was not possible to conduct an audit (only a total absence of records will result in an unauditable condition);

Then the contractor will promptly report such conditions to the WDB Authorized Representative in writing. In the case of the Administrative Entities' records being considered unauditable, the contractor shall submit a letter report delineating the reason for such determination, a recommendation as to action required to place records in condition for audit, name(s) of auditor(s) making the visit to the auditee's location, and the date of such visit. This report shall be submitted to the WDB Authorized Representative within five (5) working days of such determination.

## **5.8 Additional Provisions**

The following additional provisions are part of this contract:

1. The contractor will retain audit work papers for as long as appropriate (not less than three years after date of the audit report) and will send work papers via Registered or Certified mail to WDB for review upon request.
2. The contractor agrees to participate in on-site reviews by WDB or State Awarding Agency during the audit, if any.
3. The contractor agrees not to divulge any information resulting from the audit to outside sources, except as provided for under the Wisconsin Open Records Law.
4. To be acceptable for payment, audit work must meet U.S. General Accounting Office Generally Accepted Government Auditing Standards, and the audit report must be accepted by the WDB. The contractor agrees to perform additional work to make the



audit report corrections at no additional cost for any reports containing an error or substandard work directly attributable to the Contractor's performance.

5. The contractor shall notify WDB Authorized Representative in writing within five (5) working days if any significant findings are uncovered.

### **5.9. Final Audit Reports**

The contractor shall deliver all final audit reports for Program Year 16 on or before December 31, 2017 and for subsequent years, the December following each program year end unless individual arrangements are made with the purchasing WDB. We encourage that reports be submitted earlier than the above schedule. However, if the contractor fails to make delivery of the audit reports within the time schedule specified herein, or if the contractor delivers audit reports which do not conform to all the provisions of this RFP, the WDB may, by written notice of default to the contractor, terminate the whole or any part of this contract.

### **5.10 Restrictions against Disclosure**

The contractor agrees to keep the information related to all audits in strict confidence. Other than the reports submitted to the WDB, the contractor 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 its possession, to those employees on his staff and the contractor's or Administrative Entities' staff who must have the information on a "need-to-know" basis, and it agrees to immediately notify, in writing the WDB Authorized Representative in the event he/she determines or has reason to suspect a breach of this requirement.

### **5.11 Extraneous Activities**

It is understood that the contractor's personnel will not be required to engage in any criminal investigative activities and, to the degree that the contractor's personnel are required to give advice, testimony or engage in any other activity not within the strict purview of rendering, confirming or justifying an audit report, arrangements shall be made beyond the scope of this RFP to reimburse the contractor for the professional time consumed and other related costs.

### **5.12 Agreement Modifications**

This RFP may be modified in whole or in part by the WDB at any time upon not less than ten working days written notice to the contractor. In the event of such modification by the WDB, the contractor has ten working days in which to accept or reject the modifications. In the event of rejection of modifications, either party may exercise its rights to terminate the contractor.

### **5.13 Equal Employment**

Contractor shall comply fully with the nondiscrimination and equal opportunity provisions; the Nontraditional Employment for Women Act of 1991; Title VI of the Civil Rights Act of 1964, as amended; Section 504 of the Rehabilitation Act of 1973, as amended; the Age Discrimination Act of 1975, as amended; the Americans with Disabilities Act of 1990; Title IX of the Education Amendments of 1972, as amended; the Equal Opportunity provisions in Executive Order 11246, as amended by Executive Order 11375 and supplemented by the requirements of 41 C.F.R. Part 60; and with all applicable requirements imposed by or pursuant to regulations or Executive Order implementing those laws, including, but not limited to, 29 C.F.R. Part 33 and 37. The United States, the State of Wisconsin and WDB have the right to seek judicial enforcement of this requirement.



a. In the performance of an established Contract, Contractor and its subcontractors shall not deny the Contract's benefits to any person on the basis of race, ancestry, national origin, religion, color, ethnic group identification, sex, age, mental or physical disability (including HIV and AIDS), medical condition (including cancer), marital status, denial of family care leave, political affiliation or belief, nor will they unlawfully discriminate, harass or allow harassment against any employee or applicant for employment because of race, ancestry, national origin, religion, color, ethnic group identification, sex, age, mental or physical disability (including HIV and AIDS), medical condition (including cancer), marital status, denial of family care leave, political affiliation or belief. Contractor shall insure that the evaluation and treatment of employees and applicants for employment are free from such discrimination and harassment.

#### **5.14 Rights to Inventions Made Under Contract**

All small business firms and non-profit organizations (including Institutes of Higher Education) must adhere to the Bayh Dole Act, which requirements are provided at 37 CFR 401.3(a) and at <https://doleta.gov/grants/pdf/BayhDoleGrantTerm.pdf>. To summarize, these requirements describe the ownership of Intellectual Property rights and the government's nonexclusive, nontransferable, irrevocable, paid-up license to use any invention conceived or first actually reduced to practice in the performance of work under an established contract using grant funds.

#### **5.15 Debarment and Suspension**

Non-federal entities and contractors are subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR part 180. These regulations restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

## **COST AND PAYMENT TERMS**

### **6.1 Cost**

Specific terms and conditions of payment will be negotiated separately by each WDB, and will be included in the contract. Terms and prices for future optional years will be negotiated at the time of contract renewal.

### **6.2 Invoices**

WDB payment of the invoices shall not be construed as evidence of the acceptance of the audit reports. Should WDB reject the report, WDB Authorized Representative will notify the contractor in writing of such rejection within 30 days of receipt of the report giving the reason(s) therefore. The right to reject a report shall extend throughout the term of this contract.

*END OF REQUEST FOR PROPOSAL DOCUMENT*

**Contractor Data Sheet, Certifications and Assurances**

This form must be completed and submitted with each response to this solicitation document. This form is intended to provide the Review Team with information on the contractor's name and address, and the specific persons who were responsible for preparation of the contractor's response. Each contractor must also designate a specific contact person who will be responsible for responding to the WBDs if any clarification of the contractor's response should become necessary.

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

Contractor Address: \_\_\_\_\_

Contractor Website: \_\_\_\_\_

Contractor Response Prepared By: \_\_\_\_\_

Contractor Contact Person and Phone #: \_\_\_\_\_

Contractor Contact email: \_\_\_\_\_ Contractor Contact FEIN #: \_\_\_\_\_

The Contractor certifies that they are a regular dealer in the services called for in this Request For Proposal, and that the firm is licensed in the State of Wisconsin to perform audit services. Under Wisconsin Statutes, a 5% preference may be granted to a certified Minority Business.

BIDDER PREFERENCE: Please indicate below if claiming a bidder preference:

Minority Bidder Preference (Wis. Stats., s. 16.75(3m) - Must be certified by the Wisconsin Department of Commerce (DOC). If you have questions concerning the certification process, contact DOC, 201 West Washington Avenue, Madison, Wisconsin 53702, (608) 267-9550.

The following certifications and assurances are provided by the bidding organization:

1. The individual signing this proposal is authorized to contract on behalf of the bidding organization.
2. The individual signing this proposal assures that the bidding organization, or any member of the organization, has not in any way paid or expressed a willingness to pay any other person or organization which would (1) lessen or destroy free and open competition and/or (2) influence the outcome of this solicitation. The individual signing this proposal also assures that the price(s) in this proposal have been arrived at independently, without consultation or agreement which would have the effect of restricting competition.
3. The individual signing this proposal certifies that the organization and its staff meet the independence and education standards of the *Government Auditing Standards*. It is further assured that appropriate staff is properly licensed certified public accountants.
4. The individual signing this proposal assures the organization and its staff has read and is familiar with the following documents:
  - a. Government Auditing Standards

- b. 2 CFR 200 Subpart F, Audits
  - c. Department of Labor's adoption of Uniform Guidance 2 CFR 2900
  - d. The Department of Health and Human Services' adoption of Uniform Guidance 45 CFR Part 75
  - e. Workforce Innovation & Opportunity Act and associated regulations pertaining to cost principles and audit standards.
5. The individual signing this proposal certifies that the bidding organization, and any individual assigned to the audit team, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal, state, or local government.

---

Bidding Organization

---

Typed Name and Title of Authorized Representative

---

Signature of Authorized Representative

---

Date Signed

**Reference Data Sheet**

FOR CONTRACTOR: \_\_\_\_\_

Provide company name, address, contact person, telephone number, and appropriate information on the audit service(s) provided for the latest 3 year period, with requirements similar to those included in this solicitation document. If contractor is proposing any arrangement involving a third party then the named references should also be involved in a similar arrangement.

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

Address: \_\_\_\_\_

Contact Person and Title: \_\_\_\_\_

Phone No.: \_\_\_\_\_

Program(s): \_\_\_\_\_

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

Address: \_\_\_\_\_

Contact Person and Title: \_\_\_\_\_

Phone No.: \_\_\_\_\_

Program(s): \_\_\_\_\_

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

Address: \_\_\_\_\_

Contact Person and Title: \_\_\_\_\_

Phone No.: \_\_\_\_\_

Program(s): \_\_\_\_\_

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

Address: \_\_\_\_\_

Contact Person and Title: \_\_\_\_\_

Phone No.: \_\_\_\_\_

Program(s): \_\_\_\_\_

Completed by: \_\_\_\_\_

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

**ATTACHMENT C**

**Designation of Confidential And Proprietary Information**

The attached material submitted in response to Bid/Proposal # \_\_\_\_\_ includes proprietary and confidential information which qualifies as a trade secret, as provided in s. **19.36(5)**, Wis. Stats., or is otherwise material that can be kept confidential under the Wisconsin Open Records Law. As such, we ask that certain pages, as indicated below, of this bid/proposal response be treated as confidential material and not be released without our written approval.

**Prices always become public information when bids/proposals are opened, and therefore cannot be kept confidential.**

Other information cannot be kept confidential unless it is a trade secret. Trade secret is defined in s. **134.90(1)(c)**, Wis. Stats. as follows: "Trade secret" means information, including a formula, pattern, compilation, program, device, method, technique or process to which all of the following apply:

1. The information derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use.
2. The information is the subject of efforts to maintain its secrecy that are reasonable under the circumstances.

We request that the following pages not be released:

| SECTION | PAGE # | TOPIC |
|---------|--------|-------|
|         |        |       |
|         |        |       |
|         |        |       |

IN THE EVENT THE DESIGNATION OF CONFIDENTIALITY OF THIS INFORMATION IS CHALLENGED, THE UNDERSIGNED HEREBY AGREES TO PROVIDE LEGAL COUNSEL OR OTHER NECESSARY ASSISTANCE TO DEFEND THE DESIGNATION OF CONFIDENTIALITY AND AGREES TO HOLD THE STATE HARMLESS FOR ANY COSTS OR DAMAGES ARISING OUT OF THE STATE'S AGREEING TO WITHHOLD THE MATERIALS.

Failure to include this form in the bid/proposal response may mean that all information provided as part of the bid/proposal response will be open to examination and copying. The state considers other markings of confidential in the bid/proposal document to be insufficient. The undersigned agrees to hold the state harmless for any damages arising out of the release of any materials unless they are specifically identified above.

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

Authorized Representative's Signature: \_\_\_\_\_

Authorized Representative (Print): \_\_\_\_\_ Date: \_\_\_\_\_

This document can be made available in accessible formats to qualified individuals with disabilities.

**ATTACHMENT D**

**Summary of Participating Workforce Development Boards Contractor  
Designation of WDBs to be Served**

Contractor: \_\_\_\_\_

In Column A, indicate "X" next to WDB if Contractor is willing to provide audit services in this RFP.

| <u>A #</u> | <u>WDB Name</u>             | <u>Location</u> | <u>Based on<br/>Estimated PY16 Funds</u> |
|------------|-----------------------------|-----------------|--|
| ___1       | Southeastern                |                 | \$2,900,000                              |
| ___2       | Milwaukee Area              | Milwaukee       | \$19,000,000                             |
| ___3       | Waukesha-Ozaukee-Washington | Pewaukee        | \$4,500,000                              |
| ___4       | Fox Valley                  | Neenah          | \$3,300,000                              |
| ___5       | Bay Area                    | Green Bay       | \$5,300,000                              |
| ___6       | North Central WI            | Stevens Point   | \$5,000,000                              |
| ___7       | Northwest Wisconsin CEP     | Ashland         | \$4,000,000                              |
| ___8       | West Central WI             | Menomonie       | \$8,500,000                              |
| ___9       | Western WI                  | La Crosse       | \$2,300,000                              |
| ___10      | South Central WI            | Madison         | \$5,500,000                              |
| ___11      | Southwest WI                | Platteville     | \$6,000,000                              |

The majority of activities are federally funded.

Evaluation Grading Sheet and Guidelines

Contractor Firm Name: \_\_\_\_\_

WDA Staff: Use the following factors to assist in scoring the proposals. Enter the points onto a separate Evaluation Score sheet for each individual proposal.

|   |                  |  |
|---|------------------|--|
| <p><b>A. Contractor’s understands of work to be performed.</b> Include:</p> <ol style="list-style-type: none"> <li>1) Experience auditing multi-funded grantees.</li> <li>2) Experience with Uniform Guidance.</li> <li>3) Special projects/consulting done for nonprofit agencies.</li> <li>4) The preparation/programs used for nonprofit audits.</li> <li>5) Include a list of senior staff, managers and partners assigned to this audit, indicating name, position in firm, years with firm, exclude full resumes.</li> </ol> <p><i>Criteria: Generally, award 0 - 5 point for each of the 5 items. Award points for complexity, strong projects &amp; programs, experience; low fees.</i></p> | <p>30 points</p> |  |
| <p><b>B. Prior Experience – Government**:</b> Describe prior experience auditing governmental units (city, county, school district, technical college). Provide a list of grantees and a narrative description of these audits.</p> <p><i>Criteria: Award points for complexity, volume &amp; mixture of auditees.</i></p>  | <p>15 points</p> |  |
| <p><b>C. Prior Experience – Non-profit**:</b> Describe prior experience auditing non-profit agencies (community based units, consortiums, foundations). Provide a list of grantees and narrative description of these audits.</p> <p><i>Criteria: Award points for complexity, volume &amp; mixture of auditees.</i></p>  | <p>25 points</p> |  |
| <p><b>D. DOL &amp; DHHS Audits:</b> Describe prior experience auditing US Department of Labor and US Department of Health and Human Services funds. Provide a list of grantees, programs and a narrative description of these audits.</p> <p><i>Criteria: Award points for volume &amp; mixture of DOL/DHHS programs.</i></p>   | <p>10 points</p> |  |
| <p><b>E. Pricing:</b> Fee structure/including discounts offered for government/nonprofits</p> <p><i>Criteria: Award points based on reasonable pricing for auditors, partners and auditing assistants.</i></p>  | <p>10 points</p> |  |
| <p><b>F. Peer Reviews:</b> Provide copies of any industry peer reviews, quality control reviews, any private or government performed reviews</p>  | <p>10 points</p> |  |

|   |     |  |
|---|-----|--|
| <i>Criteria: Award 5 points for a major review. 3 points for other reviews.</i> |     |  |
| <b>TOTAL POINTS (OUT OF 100 POINTS)</b>   | 100 |  |

*\*\*Note: 20 points may be transferred between B & C to compensate CPA firms performing only either B or C type audits.*

MINIMUM SCORE: A contractor must obtain a score of 60 Total Points in order to be on the Contractor list of qualified contractors.

GRADER: \_\_\_\_\_



**WWDA – Finance Committee**

**AUDIT RFP – FEBRUARY 2017**

**CALENDAR OF EVENTS**

Listed below are specific dates and times of actions related to this Request for Proposal (RFP). The actions with specific dates must be completed as indicated unless otherwise changed by the WDBs. In the event that the WDBs find it necessary to change any of the specific dates and times in the calendar of events listed below, it will do so by issuing a supplement to this RFP which will be posted on the [ncwwdb.org](http://ncwwdb.org) and [wwda.org](http://wwda.org) websites.

| <b>DATE</b> | <b>TIME</b> | <b>EVENT</b>   |
|-------------|-------------|--|
| 2/27/17     |             | Date of issue of the RFP: posted on <a href="http://ncwwdb.org">ncwwdb.org</a> and on <a href="http://wwda.org">wwda.org</a> websites.   |
| 3/10/2017   | Noon        | Questions due from contractors. E-mail questions to: <a href="mailto:jcokl@ncwwdb.org">jcokl@ncwwdb.org</a> .  |
| 3/13/2017   |             | Questions and responses posted on websites.  |
| 3/24/2017   | 4:30 p.m.   | Proposals due from contractors/proposal opening. Proposal must be submitted electronically to: <a href="mailto:jcokl@ncwwdb.org">jcokl@ncwwdb.org</a> (.pdf format requested)  |
| 4/4/17      |             | WWDA: FC review team receives RFPs for review.   |
| 4/24/17     |             | WWDA: FC review team selects Contractors from RFP. Contractors are sent notification of selection.   |
| 4/28/17     |             | Qualified audit firms list is posted on websites. Contractor list effective date: valid for three years including: <ul style="list-style-type: none"> <li>➤ Program year 2016 (7.1.16 thru 6.30.17)</li> <li>➤ Program year 2017 (7.1.17 thru 6.30.18)</li> <li>➤ Program year 2018 (7.1.18 thru 6.30.19)</li> </ul> |