



**REQUEST FOR PROPOSAL  
FOR  
Audit Services**

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

Keren Whitney  
Financial Director

Rolling Plains Management Corporation  
P. O. Box 490  
Crowell, Texas 79227  
(940)684-1571  
[keren.whitney@rollingplains.org](mailto:keren.whitney@rollingplains.org)

## **I. GENERAL INFORMATION.**

### **A. Purpose.**

The purpose of this RFP is to obtain the services of a public accounting firm to perform an audit under 2 CFR Part 200 and annual tax services (Form 990) of Rolling Plains Management Corporation (RPMC) for its fiscal year December 1, 2017 to November 30, 2018. Additional services will include an audit of the agency's 401k plan for the calendar year January 2018 to December 2018.

The audit shall be conducted by a certified public accountant (CPA) that is licensed at the time of the audit. The CPA shall meet all of the general standards concerning qualifications, independence, due professional care, and quality control as required by Government Auditing Standards, including the requirements for continuing professional education and external peer reviews. The CPA shall not be debarred or suspended from doing business with the federal government.

### **B. Description of Entity.**

Rolling Plains Management Corporation of Baylor, Cottle, Foard, Hardeman and Wilbarger Counties (RPMC) is a private non-profit 501©3 Community Action Agency with the mission to eliminate poverty in the midst of plenty in the area of Texas we serve, by opening to everyone the opportunity for education and training, the opportunity to work and the opportunity to live in decency and dignity. Services provided by the agency consist of Child Care Assistance, Head Start/Early Head Start, Day Care, Child Nutrition, Energy Assistance, Weatherization Assistance, Rural Public and Medical Transportation, and Emergency Assistance through Community Services. RPMC's service area includes 28 counties of the north central area of Texas bordering the Red River. These counties include Archer, Baylor, Brown, Callahan, Clay, Comanche, Cottle, Eastland, Foard, Hardeman, Haskell, Hood, Jack, Jones, Kent, Knox, Montague, Palo Pinto, Parker, Shackelford, Stephens, Stonewall, Taylor, Throckmorton, Wichita, Wilbarger, Wise and Young. Not all programs are available in all counties. RPMC has Offices and Childcare centers in 16 different locations. Early Head Start and Head Start are national programs of RPMC that promote school readiness by enhancing the social and cognitive development of children through the provision of educational, health, nutritional, social, and other services to enrolled children and their families. Significant emphasis is placed on the involvement of parents in the administration of local Early Head Start and Head Start programs. The Head Start/Early Head Start Programs operate in thirteen (13) different locations and operate 36 Classrooms.

### **C. Instructions on Proposal Submission.**

#### **1. Time Table for Submission:**

<b>RFP Issued:</b>	Monday, July 2 <sup>nd</sup> , 2018
<b>Questions must be received by:</b>	5:00 p.m., CST, July 13, 2018
<b>Responses to Questions Due:</b>	5:00 p.m., CST, July 17, 2018
<b>Due Date for Proposals:</b>	5:00p.m., CST, July 20, 2018

2. **Inquiries and Proposal Submissions.** Inquiries and Proposal Submissions concerning this RFP should be directed to:

Keren Whitney, Financial Director  
Phone: 940-684-1571 x223  
Email: [keren.whitney@rollingplains.org](mailto:keren.whitney@rollingplains.org)

All questions regarding this RFP must be submitted by email. All responses will be posted on the Agency Website at [www.rollingplains.org](http://www.rollingplains.org) prior to July 17<sup>th</sup>.

3. **Conditions of Proposal.** This RFP is not a contract offer. Acceptance of a proposal neither commits Rolling Plains Management Corporation to award a contract to any firm, even if all requirements stated in this RFP are satisfied, nor limits our rights to negotiate in our best interest. We reserve the right to contract with a firm for reasons other than price. Failure to answer any requirements in this RFP may subject the proposal to disqualification. Firms are solely responsible for all costs incurred in the preparation and submittal of the RFP.
4. **Right to Reject.** RPMC's policy is to solicit proposals with an honest intent to award a contract. This policy will not affect the right of RPMC to reject any and all proposals received in response to this RFP.
5. **Small and/or Minority-Owned Businesses.** Efforts will be made by RPMC to utilize small businesses, women and/or minority owned businesses. A firm qualifies as a small business firm if it meets the definition of "small business" as established by the Small Business Administration (13 C.F.R. Sec 121.201).

## II. SCOPE OF SERVICES

RPMC is seeking a qualified accounting firm to provide audit and tax services. Copies of prior year audits and Form 990, current year budget and most recent interim financial statements will be available upon request. The general services to be provided are as follows:

### **A. Single audit and Federal Form 990**

1. Single audit for the fiscal year ending November 30, 2018 shall be performed in compliance with the requirements of:
  - a. Generally Accepted Auditing Standards.
  - b. Government Auditing Standards.
  - c. Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)
  - d. State of Texas Uniform Grant Management Standards

2. Preparation of Federal Form 990 including timely filing of applicable extensions and electronic filing final return.
3. Fieldwork shall be completed by April 30 of each year and will be performed at the administrative office located at 118 N. First St., Crowell, Texas 79227.
4. Present audited financials and Form 990 to the RPMC Finance Committee and Board of Directors at the June board meeting.
5. Deadline to submit financial statements and single audit reports to the Federal Audit Clearinghouse is August 31 of each year or 30 days following the issuance of the report, whichever occurs first.

**B. Audit of 401k plan**

1. Financial audit for the calendar year ending December 31, 2018 shall be performed in compliance with the requirements of Generally Accepted Auditing Standards.
2. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the auditor may provide a report without an opinion.
3. Fieldwork needs to be completed by June 30 of each year and will be performed at the administrative office located at 118 N. First St., Crowell, Texas 79227.
4. Deadline to submit financial statements to the Department of Labor is July 31 of each year.

**III. STATEMENT OF QUALIFICATIONS, CONTENT & EVALUATION CRITERIA**

**A. Proposal Content.**

In responding to this RFP, please use the following format. Proposals should demonstrate that the firm has the professional capability and availability to satisfactorily and timely complete all the tasks as described in the Scope of Services section of this RFP. Responses should include:

1. Description of the services to be provided, including the approaches and methods to be used, audit procedures, estimated hours, and other pertinent information. The CPA Firm should include the type of assistance that will be required from RPMC staff as well as the anticipated hours of assistance.
2. Description of prior auditing experience, including the names, addresses, contact persons, and telephone numbers of prior organizations audited. Experience should include the following categories:
  - a. prior experience auditing programs funded by the federal government;
  - b. prior experience auditing programs funded by state governments; and
  - c. prior experience auditing non-profit organizations.

3. Description of the CPA Firm's organization, size and structure. Indicate if appropriate, if the firm is a small / minority business. The CPA Firm should include a copy of the most recent Peer Review.
4. Description of the qualifications of principal staff to be assigned to the audit, including:
  - a. audit team composition;
  - b. overall supervision to be exercised; and
  - c. prior experience of the individual audit team members, such as education, position in firm, years and types of experience, continuing professional education, etc.
  - d. Statement of the availability of auditors necessary to conduct the audit and proposed schedule.
5. Itemized statement of price for producing the single audit report, including how the price was determined, estimated number of hours by staff level, hourly rates by staff level, out of pocket or travel expenses and all-inclusive total cost. Preparation of RPMC's IRS Federal Tax Form 990 and supporting schedules will be included as a part of the single audit report pricing.
6. Itemized statement of price for producing the report on the 401k, including how the price was determined, estimated number of hours by staff level, hourly rates by staff level, out of pocket or travel expenses and all-inclusive total cost.
7. As a nonprofit organization it is our hope that responders to this RFP would consider a portion of their work to be of an in-kind services donation. If part of your work would be an in-kind donation please explain and list the approximate value of that consideration.
8. **Both itemized statements of price information should be in a separate sealed envelope.**

**B. Evaluation Criteria:** Respondents will be evaluated and scored according to the following factors:

<b>Factors</b>	<b>Point Range</b>
Prior experience auditing programs funded by the federal government	0-10
Prior experience auditing programs funded by state governments	0-10
Prior experience auditing similar non-profit entities	0-10
Adequate size of the CPA Firm	0-5
Small / minority business	0-5
Audit team qualifications	0-10
Overall supervision to be exercised	0-5
Prior experience of audit team	0-10
Presentation of work to be performed	0-10
Realistic time estimates of each audit step	0-5
Price	0-20
<b>Maximum Points</b>	<b>100</b>

#### **IV. SELECTION PROCESS**

Upon receipt of responses, selection committee members will evaluate all responsive proposals and assign scores based on the stated evaluation criteria provided. RPMC may, at its discretion, request presentations by or meetings with any or all applicants, to clarify the applicants' proposals. However, RPMC 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 applicant can propose.

RPMC reserves the right to increase the scope of work or additional projects with the selected company as long as the increase or addition is within the company's ability. Payment and contract terms will be negotiated with the selected firm. At the option of RPMC, the contract period can be extended and renewed up to four (4) years.

In no event shall any official, officer, employee or agent of RPMC be in any way personally liable or responsible for any covenant or agreement herein contained whether expressed or implied, not for any statement, representation or warranty made therein or in any connection with the agreement.

While RPMC has every intention to award a contract resulting from this RFP, issuance of the RFP in no way constitutes a commitment by RPMC to award and execute a contract. Upon a determination, such actions would be in its best interest, RPMC, in its sole discretion, reserves the right to:

- a. Cancel or terminate this RFP;
- b. Reject any or all proposals received in response to this RFP;
- c. Not award a contract, if it is in RPMC's best interest not to proceed with contract execution;
- d. Or if awarded, terminate any contract if RPMC determines adequate funds are not available.

#### **V. GRIEVANCE PROCEDURES**

All protests or complaints regarding the bid process or selection of the winning bid must be submitted in writing to:

Executive Director  
PO Box 490  
Crowell, Texas, 79227

All protests and complaints shall be referred to the RPMC Executive Committee for resolution.

*Rolling Plains Management Corporation is an equal opportunity employer and provider.*