

Middle Georgia



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**Request for Proposal
for
Audit and Tax Service**

Date Issued: 09/01/2021

**Submission Deadline:
10/01/2021 - 4:30 p.m.**

Issued by:

**Darrell Stillings
Executive Director**

Contact:

**Kerry Scarboro
Accountant**

SCHEDULE OF EVENTS

<u>Event</u>	<u>Date(s)</u>
Request for Proposal (RFP) Issue Date	09/01/21
Deadline for e-mailed questions regarding the RFP	09/17/21
Proposal Submission Deadline	10/01/21 - 4:30 p.m.
Initial Review of Proposals for Responsiveness	10/04/21
Evaluation of Proposals	10/04/21 – 10/05/21
Successful and Unsuccessful Audit Firms notified	10/06/21
Contract Negotiations, Development and Execution	10/07/21

The Middle Georgia Consortium, Inc. is seeking proposals for a financial and compliance audit and tax services for the fiscal year ending June 30, 2021. The proposal includes an optional three (3) additional years contingent upon satisfactory performance by the firm selected from year to year.

Section I *Background and Overview Information*

The Middle Georgia Consortium, Inc. is a registered 501(c)(3) not-for-profit corporation which operates a federally funded job training program under the Workforce Innovation and Opportunity Act (WIOA) in the following counties: Baldwin, Crawford, Houston, Jones, Monroe, Peach Pulaski, Putnam, Twiggs and Wilkinson. The Consortium is governed by a volunteer Board that provides oversight and guidance on program operations. Baldwin County serves as fiscal agent. The day-to-day management of the Corporation is supervised by the Executive Director, who is appointed by the Board of Directors. Revenues and expenditures for the year ending June 30, 2021 are estimated to be \$3.2 million.

Section II *General Instructions*

These general instructions are intended to provide guidance on the format and submission expectations for proposals. Proposals should be prepared in accordance with the general instructions outlined in this section.

- A. Submission Requirements** – Organizations responding to this RFP must submit three copies of the proposal, all with original signatures. **FAX copies will not be accepted.**
- B. Submission Deadline** – All proposals must be submitted in person or by mail to the Consortium Office at 124 Osigian Blvd., Suite A, P. O. Box 8539, Warner Robins, GA 31095-8539, by 4:30 p.m., Friday, October 1, 2021. Proposals must be clearly labeled on the envelope as **Audit RFP Response** and should be submitted to the attention of:

Middle Georgia Consortium, Inc.
Attn: Kerry Scarboro
124 Osigian Blvd., Suite A
P. O. Box 8539
Warner Robins, GA 31095-8539

Each proposal and the date and time the proposal was received will be logged in by an appointed staff person. Proposers should ensure that hand-delivered proposals are properly logged in. A receipt will be issued to individuals that hand-deliver their proposal. It is the responsibility of the bidding organization to ensure that the proposal is delivered on time.

- C. Rejection of Proposals** – The Consortium reserves the right to reject any and all proposals it receives in response to this RFP. It is understood that submitted proposals will become part of the Consortium official files without further obligation. The Consortium will not pay for the development or preparation of proposals. Although cost is a consideration, the Consortium is not required to accept the lowest cost proposal.
- D. Only One Proposal Received** – If only one proposal is received, the Consortium staff has the following options:

- Determine if there was sufficient time allotted for offerors to submit a proposal (if not, the solicitation may be amended to extend the receipt of proposal date and the only proposal received shall be returned unopened to the only offer.
- Proceed with the evaluation of the proposal from the single offeror; if the offer meets the requirements as stated in the RFP, and the cost is determined to be fair and reasonable through negotiations, an award may be made.
- If the evaluation determines that the only offeror does not meet our needs, or negotiations of the cost do not result in a fair and reasonable price, then the solicitation may be canceled and re-solicited at a later date. Note: If the solicitation is canceled the proposal shall be returned to the offeror and the canceled solicitation file shall be documented as to why it was canceled.

E. Questions About this RFP – All inquiries concerning this RFP can be emailed to Kerry Scarboro at kscarboro@mgwib.com by September 17, 2021. A written response to questions submitted, if any, will be issued to all parties who have requested a copy of this RFP.

Section III *Statement of Work*

A. Scope of Financial and Compliance Audit – The purpose of this RFP is to obtain the audit and tax filing services of a public accounting firm whose principal officers are independent certified public accountants, certified or licensed by an appropriate regulatory authority.

The audits must be performed in accordance with Generally Accepted Governmental Auditing Standards (GAGAS) and AICPA Generally Accepted Auditing Standards. The audit must include, at a minimum, an examination of the system of internal control; compliance with laws, regulations, contracts/grants; financial statements and federal awards schedule; and prior year audit findings. The examinations are to determine whether there is effective control over and proper accounting for revenues, expenditures, assets and liabilities; that financial statements are fairly presented in accordance with generally accepted accounting principles; and that funds are being expended in accordance with the terms of provider agreements and those provisions of Federal law or regulations that could have a material effect on the financial statements or awards tested.

B. Description of Records to be Audited – The Consortium maintains an automated fund-based accounting system. WIOA expenditure reports and interim financial statements are prepared monthly. The Consortium has several cost pools which are allocated to the grants. The Consortium maintains two checking accounts, a general operating account with approximately 1,000 disbursements per year and a payroll checking account with approximately 2,800 disbursements per year. Expenditures are recorded by line item and grant. Property and equipment are recorded at cost and are depreciated over a period of five to seven years using the straight-line method. The Consortium is exempt from Federal and State income taxes.

C. Performance and Delivery Schedule for the First Year – The selected public accounting firm will complete a financial and compliance audit for funds expended during July 1, 2020 through June 30, 2021. The following delivery schedule will govern the audit engagement for the first year:

