

**PASCO HERNANDO JOBS AND EDUCATION
PARTNERSHIP REGIONAL BOARD INC.**

**REQUEST FOR PROPOSAL
AND
STATEMENT OF QUALIFICATIONS
FOR
AUDITING SERVICES**

Release Date: January 29, 2009

PROPOSALS DUE – 4:00 P.M., February 26, 2009

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REQUEST FOR PROPOSAL AND STATEMENT OF QUALIFICATIONS FOR AUDITING SERVICES

I. Procurement Information

- A. The Pasco Hernando Jobs and Education Partnership Regional Board Inc. (Pasco Hernando Workforce Board) located in Brooksville, FL will accept proposals with Statements of Qualifications from Certified Public Accounting firms for auditing services (including the preparation of Financial Statements) and Form 990 tax return for up to three audit periods beginning with the fiscal period July 1, 2008 through June 30, 2009, fiscal years ending June 30, 2010, and June 30, 2011. Interested firms should submit three (3) copies of their proposal in the format described in Part VIII by 4:00 p.m. local time, February 26, 2009, to Pasco Hernando Workforce Board, ATTN: Ellen Hall, PO Box 15790 Brooksville, FL 34604. *The proposals should be sealed and clearly marked on the outside as follows: Proposal for Auditing Services, due February 26, 2009.*
- B. Technical information regarding the accounting system may be obtained from Cathy Bravico, (352) 797-5781 ext. 1234.
- C. The proposals will be evaluated by the Pasco Hernando Workforce Board staff. The Pasco Hernando Workforce Board staff will provide copies of the top three proposals and evaluations to the Pasco Hernando Workforce Board Audit Committee. The three highest rated firms may be invited to make oral presentations. The Audit Committee will affirm the evaluations the firms and make a selection. Contract award will be made prior to March 31. The criteria and assigned point values are shown in Appendix 1.
- D. Pasco Hernando Workforce Board reserves the right to reject any or all proposals and to select the firm which, in its judgment, best meets the needs of the Pasco Hernando Workforce Board.
- E. The tentative schedule for selection and award is shown in Appendix 2.
- F. The selection process contemplated by this request for proposals will result in the selection of a firm to audit Pasco Hernando Workforce Board in its capacity as the administrative entity and grant recipient for the Pasco Hernando Workforce Board; Region 16 for up to three audit periods.

II. Statement of Purpose

The purpose is to establish programs to prepare youth, unskilled/economically disadvantaged adults, dislocated workers, employed workers and long term unemployed individuals for entry into the labor force and to afford job training to those individuals facing serious barriers to employment, and who are in special need of assistance to obtain productive employment.

III. Contract Performance by the Public Accounting Firm(s)

Audit services to include;

Examination of financial statements in accordance with generally accepted auditing standards and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and, the requirements of the U.S. Office of Management and Budget Circular A133, Audits of States, Local Governments, and Non-Profit Organizations.

Audit services must include an examination for compliance of allocated funds and the Compliance Supplements to OMB Circular A-133. The audit will be a financial and compliance audit.

Audit services must include an opinion as to whether the financial statements conform to generally accepted accounting principles.

The audit report must state whether the examination disclosed instances of significant non-compliance with laws or regulations. The findings of non-compliance should identify which law or regulation has been violated. Any expenditure that is questioned or recommended for disallowance should be clearly identified and the reason(s) therefore indicated.

IV. Audit Objectives and Scope of Services

The objective of the audit is to provide an opinion on the financial statements taken as a whole. The audit must meet the requirements of the Single Audit Act and Federal OMB Circular A-133.

The Auditor's opinion must be expressed on the grant and contract funds administered by the Pasco Hernando Workforce Board and the funds awarded to the Pasco Hernando Workforce Board's sub-contractors. Audit reports will be prepared as required in OMB Circular A-133.

The Auditor will submit a Management Letter of Comments and Recommendations for improvement of program and financial management per the Auditor's opinion after examining the Pasco Hernando Workforce Board's systems.

Appendix 3 contains general information as to the total amount of funds to be audited.

The Pasco Hernando Workforce Board records must be audited through the last day of the fiscal period indicated.

Forty (40) copies of the audit report shall be submitted to the Pasco Hernando Workforce Board. These audit reports shall be submitted not later than 180 days after the end of the

Pasco Hernando Workforce Board's fiscal year or in compliance with any related laws or regulations. Auditor shall be responsible for distributing reports in compliance with Federal and State requirements.

Also included in the scope of services required is preparation of Form 990 tax return and additional accounting and management services, as needed. The actual scope of services will be determined based upon the special need. Total cost will be negotiated based upon fees quoted in this response.

V. Work Papers

The audit firm shall retain work papers for a minimum of five years or until resolution of the audits with the U. S. Department of Labor. Copies of work papers shall be furnished to the Pasco Hernando Workforce Board upon request.

VI. Restrictions Against Disclosure

The audit firm agrees to keep the information related to all funds audited and related contracts in strict confidence. Other than reports submitted to Pasco Hernando Workforce Board or State/U.S. Department of Labor, the audit firm 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 to those employees on its staff, Pasco Hernando Workforce Board staff, or State/U.S. Department of Labor staff who must have information on a need-to-know basis.

VII. Pasco Hernando Workforce Board and Its Accounting System

Pasco Hernando Workforce Board is designated as a 501c(3) private non-profit corporate status. Pasco Hernando Workforce Board was incorporated in June 1996 and began operations January 1, 1999. It was created solely as an administrative entity. The Pasco Hernando Workforce Board is one of 24 Workforce Regions in the State of Florida and is responsible for the administration of the Workforce Investment Act (WIA) of 1998, Temporary Assistance for Needy Families (TANF), Agency for Workforce Innovation pass through funds (Veterans and Wagner Peyser), Reed Act funds and any other allocation for the two county region. The amount of funds are determined by formula or competition and distributed or contracted respectively by the State of Florida. Representatives of the public and private sector of Hernando and Pasco Counties serve on the Pasco Hernando Workforce Board, which is the governing board of the corporation.

The Pasco Hernando Workforce Board as a sub recipient or grantee receives approximately \$6,500,000 in federal grant funds per fiscal year as the Region 16 Administrative entity. Pasco Hernando Workforce Board contracts with various non-profit organizations, State agencies, School Boards, and private companies to provide services (see appendix 3). The expenditures are controlled in accordance with written policies and procedures. Accounting records consist of a computerized general ledger system with the

primary source of data coming from the accounts payable system and all other data, such as deposits, is journalized into the system. The data is entered so that financial statements can be prepared for each program. All records pertaining to the Pasco Hernando Workforce Board fiscal matters are located in the Pasco Hernando Workforce Board Fiscal Department, Brooksville, Florida. Additional source documents are filed with organizations (subcontractors), which maintain their own accounting records. The Pasco Hernando Workforce Board Fiscal Department staff is prepared to assist in the audit process, answer any questions, and locate documents as needed. Workspace will be provided, with copy machine available at no charge, but auditors must provide labor to make any necessary copies.

VIII. Information to be Included in the Proposal

In order to facilitate the evaluation of the proposals, it is requested that the required information be arranged in the following format:

Section 1. Individual Audit Staff Technical Qualification

1. Describe the experience in auditing of government funds of each senior and higher level person assigned to the audit, including years on each job and their position while on each audit. Indicate the percentage of the time the senior will be on-site.
2. Describe the relevant educational background of each individual to be assigned to the audit. This should include seminars and courses attended within the past three years.
3. Describe experience of assigned individuals in auditing programs, activities, and functions similar to those administered by the Pasco Hernando Workforce Board.
4. Describe any specialized skills, training or background in public finance by assigned individuals. This may include participation in state or national professional organizations, speaker or instructor roles in conferences or seminars, or authorship of articles and books.

Section 2. Audit Organization/Local Office Technical Qualifications

1. State whether your audit organization is national, regional or local. Describe the organization, size, and structure of your firm.
2. State the address of the local office, which will be conducting the audit.
3. Indicate the number of people by level within the local office that will handle the unit. Indicate which other audits this staff will be working on concurrently. Also indicate the overall supervision to be exercised over the audit team by the firm's management.

4. **Indicate your experience in auditing entities similar in size and complexity to the Pasco Hernando Workforce Board.**
5. **Indicate the local office's experience in providing additional services to government funded clients by listing the name of each client, the type(s) of services performed and the year(s) of engagement.**

Section 3. Audit Approach

In this section, describe your approach to the audit. Describe your understanding of the work to be performed and indicate time estimates for each audit program.

Section 4. Client References

In this section, list the names, addresses, and phone numbers of government audit client references.

Section 5. Other Information

In this section, include any other information, which may be helpful to the Pasco Hernando Workforce Board staff in evaluating your firm's qualifications. Include the cost of the audit and preparation of the Form 990. Also describe any regulatory action taken by any oversight body against the proposing audit organization or local office.

IX. Late Proposals

1. **Proposals received at the office designated in the Request for Proposals after the close of business on the date specified therein will not be considered unless:**
 - a. **They are sent by registered mail, or by certified mail, for which an official dated post office stamp (postmark) on the original Receipt for Certified Mail has been obtained; and it is determined by the Pasco Hernando Workforce Board that the late receipt was due solely to delay in the mail, for which the respondent was not responsible; or**
 - b. **It is determined by the Pasco Hernando Workforce Board that the late receipt was due solely to mishandling by the Pasco Hernando Workforce Board after receipt at the Pasco Hernando Workforce Board's installation, provided that timely receipt at such installation is established upon examination of an appropriate date or time stamp (if any) of such installation, or of other documentary evidence or receipt (if readily available) within the control of such installation or of the post office serving it.**

- * It should be noted that although one of the above may be met, to warrant consideration, the proposal must reach the Pasco Hernando Workforce Board before the short list is made.
- 2. Respondents using certified mail are cautioned to obtain a Receipt for Certified Mail showing a legible, dated postmark and to retain such a receipt against the chance that it will be required as evidence that a late proposal was timely mailed.
- 3. The time of mailing of late proposals submitted by registered or certified mail shall be deemed to be the last minute of the date shown in the postmark on the registered mail receipt or registered mail wrapper or on the Receipt for Certified Mail unless the respondent furnished evidence from the post office station of mailing which established an earlier time. In the case of certified mail, the only acceptable evidence is as follows:
 - a. Where the Receipt for Certified Mail identifies the post office station of mailing, evidence furnished by the respondent which establishes that the business day of that station ended at an earlier time, in which case the time of mailing shall be deemed to be the last minute of the business day of that station; or,
 - b. An entry in ink on the Receipt for Certified Mail showing the time of mailing and the initials of the postal employee receiving the item and making the entry, with appropriate written verification of such entry from the post office station of mailing, in which case the time of mailing shall be the time shown in the entry. If the postmark on the original Receipt for Certified Mail does not show a date, the offer shall not be considered.
 - c. Proposals may be delivered by hand.

X. Proposed Charges

- 1. Proposals should include the fees to perform this audit. Pasco Hernando Workforce Board accounting staff will assist any firm requiring information needed to determine fees.
- 2. Proposals should include a fixed hourly rate for additional accounting and management services, which would be determined as needed.

XI. Protest Procedures

Parties wishing to protest the recommendations of the Audit Committee should file a written protest within three business days of the Audit Committee action. Such protest should include the basis of the protest and any other pertinent material the party wishes to have considered as justification for its protest.

Letters of protest must be submitted by a letter to the President of the Pasco Hernando Workforce Board detailing the reason for the protest. The Pasco Hernando Workforce Board Executive Committee will make a determination to either reconsider the proposal (via recommendation to the full board), or let stand the board's original decision. If the bidder is not satisfied with the response of the Pasco Hernando Workforce Board Executive Committee, the bidder may present a written appeal to the Director, Florida Agency for Workforce Innovation: The Caldwell Building, 107 E. Madison, Tallahassee, Florida 32399.

APPENDICES

APPENDIX 1

Recommended Point Valued for Evaluation Criteria - Audit RFP

CRITERION	MAXIMUM POINTS
The FIRM:	
1. Number of people (by level) located within the local office that will handle the audit.	5
2. List of local office's current and prior government audit clients indicating the service performed and number of years.	10
3. Experience in auditing similar entities.	15
4. Organization, size, and structure of firm.	5
5. Firm's participating in AICPA-sponsored or comparable quality control programs.	5
6. Firm understands have the work to be performed and ability to complete work on time.	5
7. Firm's experience in auditing Job Training Programs including: Years, number of audits, and dollars audited.	5
PERSONNEL:	
1. Governmental auditing experience of senior or higher staff to be assigned to the audit.	15
2. Overall supervision to be exercised over audit team by firm's management.	5
3. Relevant educational background of individuals to be assigned, including seminars and courses within the last three years.	5
OTHER:	
1. Audit Cost	25
TOTAL - MAXIMUM POINTS	100

APPENDIX 2

Tentative Schedule for Selection and Award

Release RFP for Quotes January 29, 2009.

Proposals are due no later than February 26, 2009, 4:00 p.m. EST.

Pasco Hernando Workforce Board staff will review proposals and the Audit Committee will award the audit prior to March 31, 2009.

APPENDIX 3

PASCO HERNANDO WORKFORCE BOARD FUNDING SOURCES AND SUB-CONTRACTORS

REGION 16 ADMINISTRATIVE ENTITY

***All funding amount are subject to change.**

Funding Sources:	Amount (Includes Carry forward):
WIA Adult	\$ 647,125
WIA Youth	\$ 495,186
WIA Dislocated Worker	\$ 872,508
Reed Act	\$ 619,497
Disability Navigator	\$ 58,485
Incentives	\$ 99,826
Wagner Peyser	\$ 491,141
Trade Adjustment Assistance Training and Administration	\$ 46,000
Ready to Work	\$20,705
VETS	\$ 114,605
FSET	\$ 205,694
UC Base	\$ 213,418
Welfare Transition Program	\$ 2,487,690
Project Access	\$ 77,500
Unrestricted Funds	\$ 24,765
Total	\$ 6,474,145
Sub-contractors (Service Providers):	Contract Amount:
Arbor	\$ 1,493,086
Henkels & McCoy	\$ 298,900
ARC	\$ 14,000
Center for Independence	\$ 10,000
Hernando County Health Department	\$ 30,000
Pasco County Health Department	\$ 30,000
Pasco Economic Development Council	\$ 80,000
Total	\$ 1,955,986