

*Request for Proposal*

*HOPES Community Action Partnership, Inc.  
(HOPES CAP, Inc.)  
301 Garden Street  
Hoboken, New Jersey 07030  
1-855-OK-HOPES*

**A-133 Request for Proposal  
For Audit Services**

For the period

*April 1st, 2014 to March 31st, 2015*

Inquiries and proposals should be directed to:

Simona D. Ovanezian  
Vice President/CFO

[RFP@hopes.org](mailto:RFP@hopes.org)

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## General Information

### A. Purpose

This Request for Proposal (RFP) is to contract for a financial and compliance audit for the year ending *March 31st, 2015*. The proposal includes options for four additional years.

### B. Who May Respond

Only licensed certified public accountants may respond to this RFP.

### C. Bidder's Conference

No Bidder's Conference will be held for this RFP.

### D. Instructions on Proposal Submission

1. Closing Submission Date: Proposals must be submitted no later than **4:00 p.m. on Tuesday, September 1st, 2015**.
2. Inquiries: Inquiries concerning this RFP will only be accepted via electronic mail (email) and should be directed to Simona D. Ovanezian, Vice President/CFO at **RFP@hopes.org**.
3. Conditions of Proposal: All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Offeror and will not be reimbursed by HOPES CAP, Inc.
4. Instructions to Prospective Contractors:

Your proposal should be addressed as follows:

Simona D. Ovanezian  
Vice President/CFO  
HOPES CAP, Inc.  
301 Garden Street  
Hoboken, New Jersey 07030

It is important that the Offeror's proposal be submitted in a sealed envelope clearly marked in the lower left-hand corner or in the electronic mail subject line with the following information:

Request for Proposal  
4:00 p.m. September 1<sup>st</sup>, 2015  
Sealed Proposal  
For Audit Services

5. Electronic or Hard Copy Submissions: Proposals can be submitted electronically to the following e-mail address: **RFP@hopes.org** by the closing submission date noted above.

Proposals may also be submitted by hard copy to the following mailing address: **HOPES CAP, Inc., 301 Garden Street, Hoboken, New Jersey 07030**, by the closing submission date noted above. Only one copy of the proposal must be submitted. Follow instructions for addressing the envelope

given in 4. Instructions for Prospective Contractors. Failure to do so may result in premature disclosure of your proposal.

It is the responsibility of the Offeror to ensure that the proposal is received by HOPES CAP, Inc. by the date and time specified above.

Late proposals will not be considered.

6. Right to Reject: *HOPES CAP, 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 on the factors described in this RFP.
7. Small and/or Minority-Owned Businesses: Efforts will be made by *HOPES CAP, Inc.* to utilize small businesses and minority-owned businesses. An Offeror 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).
8. Presentations: At the discretion of *HOPES CAP, Inc.*, Offerors submitting proposals may be requested to make oral presentations as part of the evaluation process. Presentations may be delivered in person or via teleconference. Reasonable advance notice will be provided to selected Offerors. Not all Offerors submitting a proposal will be asked to participate in oral presentations.
9. Notification of Award:
  - a. It is expected that a decision about selection of the successful audit firm will be made within *two* weeks of the closing date for the receipt of proposals.
  - b. Upon conclusion of final negotiations with the successful audit firm, all Offerors submitting proposals in response to this Request for Proposal will be informed, in writing, of the name of the successful audit firm.

#### **E. Services to be Performed**

Your proposal is expected to cover the following services bid as one annual fee (inclusive of travel costs):

1. Annual A- 133 audit of the agency-wide financial statements for the year ended March 31, 2015, with a mutual option of auditing its financial statements for the two subsequent fiscal years.
2. The filing of the Federal Audit Clearinghouse Form SF-SAC, the A-133 audit reporting package
3. Audit Exit Conference with the Audit & Finance Committees for the March 31st A-133 audit and followed up with an overall review with the Board of Directors and other meetings as necessary.

Additional Services required of the selected firm and billed at rates as per submitted proposal:

1. Preparation of federal and state information returns for the organization (Form 990).
2. Filing of Charities Registration Renewal
3. Annual ERISA compliant audit of HOPES 403B Plan for the year ended June 30<sup>th</sup>, due on December 31st.

#### **F. Description of Entity and Records to Be Audited**

*HOPE'S CAP, Inc.* is a nonprofit organization that serves communities in 2 (*two*) counties in the State of New Jersey and has been determined to be exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. As a designated Community Action Agency, it is governed by an 18-member volunteer tripartite board of directors (Sections 676B of the Community Services Block Grant Reauthorization Act of 1998, CSBG IM #82). Administrative offices and all records are located at 301 Garden Street, Hoboken, New Jersey 07030. Other offices are located throughout the *City of Hoboken (Hudson County)* and *City of Plainfield (Union County)* areas.

HOPE'S CAP, Inc. detailed description of its financial structure, records and transactions includes the following:

- Use of 8 bank accounts in 2 banking institutions
- Mortgage loan(s)
- Use of a 3<sup>rd</sup> party payroll provider (Paycom)
- Use of electronic accounting system (Sage/Abila, formerly MIP)
- Use of a segmented and modified Unified Chart of Accounts (segregating grants/programs/locations)
- Issuance of nearly 6,000 checks annually most issued from 1 account
- 2 pension plans ( 403 B and profit sharing) with low activity
- Previous years' audits are available to review

## **G. Options**

At the discretion of *HOPE'S CAP, Inc.*, this audit contract can be extended for two additional one-year periods. The cost for the option periods will be agreed on by *HOPE'S CAP, Inc.* and the Offeror. It is anticipated that the cost for the optional years will be based on the same approximate cost per thousand dollars of audited expenditures as the contract for the initial year.

## Specification Schedule

### **A. Scope of a Financial and Compliance Audit**

The purpose of this RFP is to obtain the services of a public accounting firm, whose principal officers 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 "Offeror," to perform a financial and compliance audit of *HOPE'S CAP, Inc.*

### **B. Description of Programs/Contracts/Grants**

HOPE'S CAP, Inc. (HOPE'S) is a Community Action Agency established in 1964, providing a variety of social services for the community. HOPE'S aims to benefit people throughout all stages of life by offering an array of relevant services in the areas of early childhood development, youth enrichment, adult services, and senior assistance. As a result of this commitment, HOPE'S has had successful results and earned the respect and trust of its clients, partners, and peers. HOPE'S strives to make positive change in the world, empower the people it serves, and impact communities for the better.

With an annual operating budget of approximately \$14 million per year, *HOPE'S CAP, Inc.* employs a staff of approximately 250 full and part time staff and offers a diverse array of programs with services in two counties in New Jersey. Major programs include early childhood programs federally funded through the US

Department of Health and Human Services, Administration for Children and Families, Office of Head Start and USDA CACFP Food Programs, state funded through the State of New Jersey Department of Education through contracts with local School Districts, as well as funded through the collection of fees for some of the services provided. Other programs serving the community, adults, youth and seniors are funded through multiple state, local and private sources, ranging from just under \$ 200,000 to \$1,000. HOPES CAP, Inc. also owns property (financed through banking institutions) in the City of Hoboken that is occupied by its own programs as well as other non-profit educational programs as tenants.

<b>Funding Source</b>	<b>Awarding Entity</b>	<b>Grant Name</b>	<b>Grant Period</b>	<b>Grant Value</b>
Federal	US Department of Health and Human Services (US DHHS)	Head Start	4/1/14-3/31/15	5,893,103
Federal	US Department of Health and Human Services (US DHHS)	Head Start Hurricane Sandy Relief Funds	9/1/13-9/30/15	9,111,246
Federal	US Dept of Agriculture, Division of Food and Nutrition	Child and Adult Care Food Program (CACFP)	10/1/14-9/30/15	564,482
Federal	Internal Revenue Service (IRS)	Volunteer Income Tax Assistance/ Internal Revenue Service	7/1/14-6/30/15	15,000
State	NJ Department of Education (NJ DOE)	Boards of Education/Universal Pre-K	7/1/14-6/30/15	5,130,435
State	NJ Department of Community Affairs (NJ DCA)	Community Service Block Grant	10/01/14-9/30/15	236,262
State	NJ Department of Community Affairs (NJ DCA)	Office of Faith Based Initiatives	7/1/14-6/30/15	30,000
State	NJ State Department of Human Services Division of Family Development	Urban League	9/1/14-8/31/15	376,776
State	NJ State Department of Human Services Division of Family Development	Community Coordinated Childcare	9/1/14-8/31/15	86,846

Local	Hudson County Area Agency on Aging/NJDCA	Hudson County Area Agency on Aging	1/1/15-12/31-15	122,929
Local	City of Hoboken/Community Development Agency	Community Development Block Grant	7/1/14-6/30/15	47,531
Local	City of Hoboken	Hoboken Municipal Alliance	7/1/14-6/30/15	5,000
Private	NJ Citizens Action Education Fund	Affordable Care Act Latino Project Grant	2/1/14-12/31/14	35,000
Private	National Council On Aging	National Council On Aging	3/1/15-5/31/16	100,000
Private	Private	Horizon	7/1/14-6/30/15	20,000
Private	Private	Party With Purpose	2/1/15-12/31/15	5,000
Private	Private	PNC (Grow-up)	7/1/14-6/30/15	10,000
Private	Private	PSEG	11/1/14-10/31/15	5,000
Private	Private	Amerigroup	11/1/14-10/31/15	5,000
Private	Private	Hoboken Family Planning	7/1/14-6/30/15	32,000

Private	Private	Hoboken Housing Authority	10/1/14-9/30/15	10,000
Private	Private	Utility Assitance	4/1/15-3/31/16	1,080
Private	Program Fees	Program Private Fees	9/1/14-8/31/15	511,622
Private	Private	Unrestricted/Contributions	4/1/14-3/31/15	7,200
Private	Rental Income	Rental Income	7/1/14-6/30/15	1,097,049

### C. Performance

*HOPES CAP, Inc.*'s records should be audited through *March 31<sup>st</sup>, 2015*.

HOPES's financial records meet the highest standards. There have been no adverse recommendations or questioned costs as a result of HOPES's annual audit or federal OHS Triennial monitoring review. HOPES is considered a high performing agency and no management letter was issued for the recent audit report issued for the FYE March 31, 2014.

The Offeror is required to prepare audit reports in accordance with *Government Auditing Standards*:

- Government Auditing Standards (Yellow Book)
- Government Auditing Standards and Circular A-133 Audits (AICPA Audit Guide)
- Audits of not-for-profit entities (AICPA Audit Guide)

and is subject to certain federal regulations prescribed by OMB:

- OMB Circular A-122, Cost Principles for Nonprofit Organizations for cost principles, Relocated to 2 CFR, Part 230
- OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations for administrative requirements, Relocated to 2 CFR, Part 215, and
- OMB Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions for audit requirements
- OMB Circular A-133 - Compliance Supplement

- OMB Uniform Guidance: Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, (also known as "Super Circular"), the new guidance, published on December 26, 2013, will be implemented on December 26, 2014. HOPEs is subject to the provisions of this circular effective April 1, 2015.
- NJ Department of Education and local Boards of Education Regulations and Requirements.

#### **D. Delivery Schedule**

The Offeror is to transmit one copy of the draft audit report to *HOPEs CAP, Inc.*'s **Vice President/CFO and President/CEO**. The draft audit report is due within 45 days of the start of engagement. The Offeror shall deliver **6 (six)** final audit reports to *HOPEs CAP, Inc.*'s **Board of Directors Treasurer** no later than 60 **days** with final electronic copies transmitted to the **Vice President/CFO and President/CEO** by the same date.

Reports may be submitted earlier than the schedule above. However, if the Offeror fails to make delivery of the audit reports within the time schedule specified herein, or if the Offeror delivers audit reports that do not conform to all of the provisions of this contract, *HOPEs CAP, Inc.* may, by written notice of default to the Offeror, 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 Offeror with sufficient justification.

#### **E. Price**

The Offeror's proposed price should be submitted separately. Specifically, include a not-to-exceed total fee, a fee per service (audit services, tax services, etc.), and average hourly billing rates by position. Any anticipated out-of-pocket expenses should also be included in the overall pricing calculation, and will not be reimbursed separately.

#### **F. Payment**

Payment will be made when *HOPEs CAP, Inc.* has determined that the total work effort has been satisfactorily completed. Should *HOPEs CAP, Inc.* reject a report, *HOPEs CAP, Inc.*'s authorized representative will notify the Offeror 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 90 days after the Offeror submits the final invoice for payment.

Progress payments will be allowed to the extent that *HOPEs CAP, Inc.* can determine satisfactory progress is being made.

Upon delivery of the **6 (six)** copies of the final reports to *HOPEs CAP, Inc.* and their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for the audit.

#### **G. Audit Review**

All audit reports prepared under this contract will be reviewed by *HOPEs CAP, Inc.* and its funding sources to ensure compliance with the General Accounting Office's (GAO) *Government Auditing Standards* and other appropriate audit guides.

#### **H. Exit Conference**

An exit conference with *HOPEs CAP, Inc.*'s representatives and the Offeror's representatives will be held at the conclusion of the fieldwork. Observations and recommendations must be summarized in writing and

discussed with *HOPE'S CAP, Inc.* It should include internal control and program compliance observations and recommendations.

### **I. Workpapers**

1. The Offeror will provide a copy of the workpapers pertaining to any final figures and any questioned costs included in the audit. The workpapers must be concise and provide the basis for the questioned costs as well as an analysis of any problem.
2. The workpapers will be retained for at least three years from the end of the audit period.
3. The workpapers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the GAO, and *HOPE'S CAP, Inc.*

### **J. Confidentiality**

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to *HOPE'S CAP, Inc.*, the Offeror 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 the Offeror's possession, to those employees on the Offeror's staff who must have the information on a "need to know" basis.

The Offeror agrees to immediately notify, in writing, *HOPE'S CAP, Inc.*'s authorized representative in the event the Offeror determines or has reason to suspect a breach of this requirement.

### **K. AICPA Professional Standards**

The AICPA Professional Standards state:

Ethics Interpretation 501-3 – Failure to follow standards and/or procedures or other requirements in governmental audits.

Engagements for audits of government grants, government units or other recipients of government monies typically require that such audits be in compliance with government auditing 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 auditing 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.

## **Technical Qualifications**

The Offeror, in its proposal, shall, as a minimum, include the following:

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

The Offeror should describe its prior auditing experience, including the names, addresses, contact persons, and telephone numbers of prior organizations audited. Experience should include the following categories:

1. Prior experience auditing *Head Start* and *Community Action Programs*
2. Prior experience auditing similar programs operated by *HOPE'S CAP, Inc.*
3. Prior experience auditing *nonprofit* organizations

### **B. Value-Added Services Beyond the Audit**

The Offeror should include an explanation of other services that can and have been provided to organizations similar to *HOPE'S CAP, Inc.* Value-added services provide efficiencies and improved compliance that contribute to the continued success of *HOPE'S CAP, Inc.* Value-added services can include consulting and training services as well as industry-specific products.

### **C. Organization, Size, and Structure**

The Offeror should describe its organization, size (in relation to audits to be performed), and structure. Description should include:

1. Size of the Offer, 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. Explanation if the Offer is a small or minority-owned business or women's business enterprise.

### **D. Staff Qualifications**

The Offeror should describe the qualifications of staff to be assigned to the audits. Descriptions should include:

1. Audit team makeup.
2. Overall supervision to be exercised.
3. Prior experience of the individual audit team members. Include résumés of only the staff to be assigned to the audits. Include education, position in firm, years with the firm, industry-specific experience (non-profit and Head Start specific), and training on the recent Uniform Guidance 2 CFR Part 200 ("Super Circular").

### **E. Audit Approach to the Engagement**

The Offeror should describe its approach of the work to be performed, including audit procedures, estimated hours, and other pertinent information. The proposal should include a complete list of the materials that will be requested for examination, address the amount and nature of staff interaction, a proposed schedule of audit activities and deliverables, as well as describe the Offeror's capabilities, skilled and technical, systems and experience, with the use of electronic data and remote communication.

### **F. Certifications**

The Offeror must sign and include, as an attachment to its proposal, the Certifications enclosed with this RFP. The publications listed in the Certifications will not be provided to potential Offerors by *HOPE'S CAP, Inc.*, because *HOPE'S CAP, Inc.* desires to contract only with an Offeror who is already familiar with these publications.

## Proposal Evaluation

### A. Submission of Proposals

If submitted by hard copy, all proposals shall include **one** copy of the Offeror's technical qualifications, **one** copies of the pricing information (in a separate, sealed envelope), and **one** copy 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 in a timely manner 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. Proposal Evaluation

Evaluation of each proposal will be scored on the following six 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.”

1. Prior audit experience	Point Range
a. Prior experience auditing ( <i>type of entity</i> )	0 – 15
b. Prior experience auditing similar programs funded by <i>HOPEs CAP, Inc.</i>	0 – 10
c. Prior experience auditing nonprofit organizations	0 - 5
<i>HOPEs CAP, Inc.</i> will contact prior audited organizations to verify the experience provided by the Offeror.	
2. Value-Added Services Beyond the Audit	0 – 5
3. Organization, size, and structure of Offeror's firm (consider size in relation to audits to be performed)	
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
4. Qualifications of staff to be assigned to the audits to be performed. This will be determined from résumés submitted. Include education, position in firm, and years and types of experience.	
a. Prior experience of the individual audit team members	0 – 15
b. Overall supervision to be exercised	0 – 5
5. Offeror’s audit approach to the engagement	
a. Adequate coverage	0 – 10
b. Realistic time estimates of each audit step	0 – 5
6. Price	0 – 20
Maximum Points	100

**D. Review Process**

In compliance with Uniform Guidance 2 CFR Part 200.319 – Competition, *HOPEs CAP, 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.

*HOPEs CAP, Inc.* may, at its discretion, request presentations by or meetings with any or all Offerors to clarify or negotiate modifications to the Offerors’ proposals.

However, *HOPEs CAP, 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, that the Offeror can propose.

*HOPEs CAP, Inc.* contemplates award of the contract to the responsible Offeror with the highest total points.

**Certifications**

On behalf of the Offeror:

1. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
2. The individual signing certifies that the Offeror is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Offeror.
3. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
4. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.

5. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
6. The individual signing certifies that the Offeror is a properly licensed certified public accountant or a public accountant licensed on or before *(date of licensing)*.
7. The individual signing certifies that the Offeror meets the independence standards of the *Government Auditing Standards*.
8. 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.
9. 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.
10. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:

*(NOTE: If the entity is a unit of government, replace e-g with h-j.)*

- a. *Government Auditing Standards* (Yellow Book)
- b. OMB Circular A-133, *Audits of Institutions of Higher Education and Other Nonprofit Institutions*
- c. *OMB Circular A-133 – Compliance Supplement*
- d. *Government Auditing Standards and Circular A-133 Audits* (AICPA Audit Guide)
- e. OMB Circular A-110, *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations*
- f. OMB Circular A-122, *Cost Principles for Nonprofit Organizations*
- g. *Audits of Not-for-Profit Entities* (AICPA Audit Guide)
- h. OMB Circular A-102, *Uniform Administrative Requirements for Grants-In-Aid to State and Local Governments*, including the Common Rule (Note: A-102 should be listed if funding source contracts require compliance with A-102/Common Rule.)
- i. OMB Circular A-87, *Cost Principles for State and Local Governments* (Note: A-87 should be listed if funding source contracts require compliance with A-87.)
- j. *Audits of State and Local Governments* (AICPA Audit Guide)
- k. *Uniform Guidance 2 CFR Part 200* (“*Super Circular*”)

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 Offeror should be familiar with 10 CFR Part 600, DOE's administrative requirements, and 10 CFR Part 400, DOE's weatherization program requirements.

11. The individual signing certifies that he/she has read and understands all of the information in this Request for Proposal, including the information on the programs/grants/contracts to be audited.
12. The individual signing certifies that the Offeror, and any individuals to be assigned to the audit, 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. (If the Offeror or any individual to be 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\_\_\_\_\_.

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(Offeror's Firm Name)

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(Signature of Offeror's Representative)

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(Printed Name and Title of Individual Signing)