

Deep Fork Community Action Foundation, Inc.

REQUEST FOR PROPOSAL FOR ACCOUNTING SERVICES

**For the Period
Jan 1, 2017 to Dec 31, 2017**

INQUIRIES AND PROPOSALS SHOULD BE DIRECTED TO:

**Christie Baldrige
Executive Director**

**Deep Fork Community Action Foundation, Inc.
P. O. Box 670
Okmulgee, OK 74447**

**Phone: 918/756-2826
Fax: 918/756-2321
E-Mail: executivedirector@dfcaf.org**

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.
Request for Proposal for Accounting Services

(Page 2)

Table of Contents

I.	General Information	
A.	Purpose	3
B.	Who May Respond	3
C.	Instructions On Proposal Submission	3
	1. Closing Submission Date	
	2. Inquiries	
	3. Conditions of Proposal	
	4. Instructions to Prospective Contractors	
	5. Right to Reject	4
	6. Small and/or Minority-Owned Businesses	
	7. Notification of Award	
D.	Description of Deep Fork Community Action Foundation, Inc.	4
E.	Options	5
II.	Specification Schedule	
A.	Scope of a Financial and Compliance Audit	5
B.	Description of Programs/Contracts/Grants	5
C.	Performance	5
D.	Delivery Schedule	5,6,7
E.	Price	7
F.	Payment	7
G.	Audit Review	7
H.	Exit Conference	7
I.	Work Papers	7
J.	Confidentiality	7
K.	AICPA Professional Status	7
III.	Offeror's Technical Qualifications	
A.	Prior Auditing Experience	8
B.	Organization, Size, and Structure	8
C.	Staff Qualifications	8
D.	Understanding of Work to be Performed	9
E.	Certifications	9
IV.		
F.	Proposal Evaluation	9
G.	Submission of Proposals	9
H.	Nonresponsive Proposals	
I.	Proposal Evaluation	10
J.	Review Process	11
	Certifications	12

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.
Request for Proposal for Accounting Services

(Page 3)

I. GENERAL INFORMATION

A. Purpose

This Request for Proposal (RFP) is to contract for accounting services for the year ending December 31, 2017. The proposal includes options for up to five (5) years.

B. Who May Respond

Only Certified Public Accountants licensed to practice in the State of Oklahoma who currently possess a DUNS number may respond to this RFP.

C. Instructions on Proposal Submission

1. Closing Submission Date

Proposals must be submitted no later than 4:30 p.m. on December 9, 2016

2. Inquiries

Inquiries concerning this RFP should be directed to Executive Director, (918)756-2826 X114.

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 Deep Fork Community Action Foundation, Inc.

4. Instructions to Prospective Contractors

Your proposal should be addressed as follows:

Name: Christie Baldrige

Title: Executive Director

Entity: Deep Fork Community Action Foundation, Inc.

Address: P. O. Box 670
Okmulgee, Oklahoma 74447

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

Request for Proposal
4:30 p.m., December 19, 2016
SEALED PROPOSAL
For Accounting Services

Failure to do so may result in premature disclosure of your proposal.

It is the responsibility of the Offeror to insure that the proposal is received by Deep Fork Community Action Foundation, Inc., by the date and time specified above.

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.
Request for Proposal for Accounting Services

(Page 4)

Late proposals will not be considered.

5. Right to Reject

Deep Fork Community Action Foundation, 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 upon the factors described in this RFP.

6. Small and/or Minority-Owned Businesses

Efforts will be made by Deep Fork Community Action Foundation, 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), by having average annual receipts for the last three fiscal years of less than six million dollars.

7. Notification of Award

It is expected that a decision selecting the successful contracted CPA will be made within 2 weeks of the closing date for the receipt of proposals. Upon conclusion of final negotiations with the successful contracted CPA, all Offerors submitting proposals in response to this Request for Proposal will be informed, in writing, of the name of the successful contracted CPA.

It is expected that the contract shall be a one-year fixed price contract with options to be extended, up to five (5) years.

D. Description of Community Action Agency, Inc. and Records to be Maintained

Deep Fork Community Action Foundation, Inc. is a nonprofit organization which serves 4 main counties in Oklahoma (Okmulgee, Okfuskee, McIntosh and Hughes). Deep Fork Community Action Foundation, Inc. is a private, nonprofit corporation and has been determined to be exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. It is governed by a 15 member volunteer Board of Directors. Administrative offices and all records are located at 223 W. 6th Street, Okmulgee, Oklahoma.

The records to be maintained include three bank accounts and one mortgage. The agency maintains one set of books on automated accounting software (MIP SAGE Fund Accounting). The agency budget for the contract period is expected to be approximately \$3,000,000. The agency employs approximately 20 staff members. The agency has a bi-monthly payroll processes, and has approximately 135 providers on the CACFP program. The accounting records are available by appointment for review before submission of the proposal. Arrangements for preview can be made with Christie Baldrige, Executive Director, (918)756-2826 x114 Detailed description of accounting functions and activities are included in the Accounting Activities Supplement attached to this document.

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.
Request for Proposal for Accounting Services

(Page 5)

E. Options

At the discretion of Deep Fork Community Action Foundation, Inc. this accounting contract can be extended up to five years. The cost for the option periods will be agreed upon by Deep Fork Community Action Foundation, Inc. and the Offeror. It is anticipated that the cost for the optional years will be based upon the same approximate cost per thousand dollars of accounting expenditures as the contract for the initial year.

II. Specification SCHEDULE

A. Scope of Financial and Accounting Services

The purpose of this **RFP** is to obtain the services of a public contracted CPA, whose principal officer(s) is an independent certified public accountant, 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 accounting services of Deep Fork Community Action Foundation, Inc.

B. Description of Programs/Contracts/Grants

Deep Fork Community Action Foundation, Inc. currently operates Self-Help Housing, Child and Adult Care Food Program, Weatherization, Summer Food Services Program and others. The agency operates 14 grants/contracts (CSBG, DOE & DHS Weatherization, State Appropriated Funds for and Community Action, CHDO operating, USDA Housing, CACFP, Summer Food Service Program, Rx For Oklahoma, OADP, Navigator, and CSBG Captain. These grants are provided through the Oklahoma Department of Commerce, The Oklahoma Housing Finance Agency, State Department of Education, United States Department of Agriculture and the Department of Health & Human Services. The total budget for the current fiscal year is approximately \$3,000,000. The agency's fiscal year is October 1 through September 30 of each year. A number of grants cross fiscal years. The financial system must capture expense data not only by expenditure category but also by functional expense (expense for each grant).

C. Performance

The Deep Fork Community Action Foundation, Inc.'s records will be maintained through September 30, 2017.

The Offeror is required to prepare financial records in accordance with Generally Accepted Accounting Principles (GAAP), 2CFR Part 215, 15CFR Part 14, 2CFR Part 230, and Single Audit Act (as amended in 1996).

D. Delivery Schedule

Offeror is to produce the following deliverables according to the following schedule:

Scope of Services Requested:

Review/Prepare all grantor reports

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.
Request for Proposal for Accounting Services

(Page 6)

Review Accounts Receivables
Review Accounts Payables
Review program contract codes
Post and reconcile end of the month journal entries
Prepare Bank Reconciliations
Prepare Agency Financial Statement
Reconcile In-kind
Payroll – See Description below
Payroll Tax Deposit Reports (all payroll reporting – Quarterly & Yearly)
Monthly Reporting to Comp Source

Prepare Federal 941 Report
Oklahoma Employment Security Commission Report
Reconcile Retirement
Reconcile housing match bank
CACFP – reconcile claims to deposit
Reconcile Inventory, Fixed Assets, and Calculation of Depreciation

Prepare W-2's
Prepare 1099's
Prepare W-3
Prepare 1098
Prepare 990's
Prepare 5500's

- **Must be available on site three (3) to four (4) days per week (223 W 6th Street, Okmulgee 74447)**
- Prepare/Modify budgets, as needed, and communicate changes/updates to staff for all existing grants
- Prepare/Modify budgets, as needed, and communicate changes/updates to staff for all new grants
- Prepare agency-wide budget
- Assist the Executive Director with the fiscal elements necessary in the preparation of the annual Community Action Plan
- Assist the Executive Director with the fiscal elements necessary in the preparation of the annual Needs Assessment
- Assist the Executive Director with the fiscal elements necessary in the preparation of the annual IS Report
- Assist the Executive Director with the fiscal elements necessary in the preparation of all new grant applications
- Design reports within Abila (MIP) for all new grants
- Must attend all program monitoring and audits
- Must be knowledgeable and comply with all regulations as outlined by funding source.
- **Must meet all required time lines for all reports listed above.**

Bi-Monthly: Payroll is processed bi-monthly. Paychecks are distributed on the 7th and 22nd of the month. Turnaround can be shorter when the 7th or 22nd of the month falls on a weekend or holiday. All aspects of payroll are to be completed by the contracted CPA, including reconciling of the Due To / Due from Account bi-monthly.

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.
Request for Proposal for Accounting Services

(Page 7)

Monthly: The agency has cost allocation systems for agency overhead, community action overhead, and payroll that is approved by the Board of Directors. Each of these allocations is based on spreadsheets and/or databases that are maintained and updated, as needed, by the contracted CPA with input from agency staff in order to be in compliance with all funding sources and regulations. Journal entries must be completed before the 20th of the month so that Expenditure Reports can be prepared.

The majority of grants require that the agency produce monthly expenditure reports. These must be completed by the contracted CPA in consultation with agency staff and submitted to funding sources as required. Some grants require semi-annual reports and these are provided by the accounting office and/or contracted CPA.

Financial reports are prepared for submission to the Board of Directors and are included in a packet of information prepared and distributed by agency staff the week preceding the Board of Directors' meeting. The contracted CPA is expected to conduct the Finance Committee meetings and to attend Board of Directors' meetings on the second Thursday of each month to review/present the financial statements.

Periodic: The contracted CPA is responsible for closing out the agency's fiscal year expenditures (booking leave balances, depreciation etc.). The agency's financial records are reviewed yearly by an outside audit firm. The contracted CPA is responsible for preparing information required by the auditor and being present for the audit field work (approx. one week).

The contracted CPA prepares the annual budget each year. The budget is projected with monthly estimates for all grants and cost categories. The contracted CPA is responsible for the preparation of the budget for each grant and to communicate the budget to staff and the contracted CPA is expected to include budget projections into the accounting system and presentation to the board of directors for approval each year.

E. **Price**

The Offeror's proposed price submitted to Deep Fork Community Action Foundation, Inc. should be a fixed cost for the entire year submitted separately. Include information indicating how the price was determined. For example, the Offeror should indicate the estimated number of hours by staff level, hourly rates, and total cost by staff level. Any out of-pocket expenses should also be indicated. The pricing information should be in a separate sealed envelope.

F. **Payment**

Payment will be made on a monthly rate as represents 1/12 of the contract amount.

G. **Confidentiality**

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to Deep Fork Community Action Foundation, 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 other to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Offeror's possession, to these 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 Deep Fork Community Action Foundation, Inc. authorized representative in the event the Offeror

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.
Request for Proposal for Accounting Services

(Page 8)

determines or has reason to suspect a breach of this requirement.

The Offeror must sign a confidentiality statement annually.

III. OFFEROR'S TECHNICAL QUALIFICATIONS

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

A. Prior Accounting Experience

The Offeror should describe its prior accounting experience including the names, addresses, contact persons, and telephone numbers of prior organizations served by the contracted CPA. Experience should include the following categories:

1. Prior experience providing accounting services for Community Action Agencies.
2. Prior experience providing accounting services similar to programs funded by Oklahoma Department of Commerce, Oklahoma State Department of Education, United States Department of Agriculture, Oklahoma Housing Finance Agency and the Department of Health and Human Services Administration for Children and Families.
3. Prior experience providing accounting services to programs financed by the Federal Government.
4. Prior experience providing accounting services for nonprofit organizations.
5. Prior experience using MIP (SAGE) Fund Accounting Software.

B. Organization, Size, and Structure

The Offeror should describe its organization, size (in relation to accounting services to be performed) and structure. Indicate, if appropriate, if the firm is a small or minority-owned business.

C. Staff Qualifications

The Offeror should describe the qualifications of staff to be assigned to the accounting services.

Descriptions should include:

- Accounting team makeup.
- Overall supervision to be exercised.
- Prior experience of the individual accounting team members.

Only include resumes of professional staff to be assigned to provide ongoing accounting services. Education, position in firm, years and types of experience, continuing professional education, state(s) in which licensed as a CPA, etc. will be considered.

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.
Request for Proposal for Accounting Services

(Page 9)

D. Understanding of Work to be Performed

The Offeror should describe its understanding of work to be performed, including accounting procedures, estimated hours, and other pertinent information. The Offeror reports directly to the Executive Director.

E. 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 Deep Fork Community Action Foundation, Inc. because Deep Fork Community Action Foundation, Inc. desires to contract only with an Offeror who is already familiar with these publications.

IV. PROPOSAL EVALUATION

A. Submission of Proposals

All proposals shall include two copies of the Offeror's technical qualifications, **two copies of the pricing information (in a separately sealed envelope), and two copies 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 timely 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 judgment by the reviewers that the proposed undertaking would comply with Generally Accepted Accounting Principles,), 2CFR Part 215, 15CFR Part 14, 2CFR Part 230, and Government Audit Standards of the U.S. Comptroller General (1996 Revision).

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.
Request for Proposal for Accounting Services

(Page 10)

C. Evaluation

Evaluation of each proposal will be based on the following criteria:

<u>Factors</u>	<u>Point Range</u>
1. Prior experience auditing and/or designing and installing accounting systems.	
Prior experience using MIP (SAGE) Fund Accounting Software	0-5
Prior experience providing accounting services to Community Action Agencies	0-5
Prior experience providing accounting services to similar programs funded by State of Oklahoma	0-5
Prior experience providing accounting services to programs financed by the Federal Government	0-5
Prior experience providing accounting services to nonprofit organizations	0-5
Prior experience designing and/or installing accounting systems in Community Action Agencies	0-5
Deep Fork Community Action Foundation, Inc. may contact organizations listed to verify the experience provided by the offeror.	
2. Organization, size, and structure of Offeror's firm. (Considering size in relation to audits to be performed.)	
Adequate size of the firm	0-5
Minority/small business	0-5
3. Qualifications of staff to be assigned to the accounting services to be performed. This will be determined from resumes submitted. Education, position in firm, years and types of experience, continuing professional education, and state(s) in which licensed as a CPA, etc. will be considered.	
Accounting team makeup	0-10
Overall supervision to be exercised	0-5
Prior experience of the individual accounting team members	0-10
4. Offeror's understanding of work to be performed.	
Adequate coverage	0-10
Realistic time estimates of each accounting function	0-5
5. Price	0-20
 MAXIMUM POINTS:	 100

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.
Request for Proposal for Accounting Services

(Page 11)

D. Review Process

The Deep Fork Community Action Foundation, 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, Deep Fork Community Action Foundation, 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, which the Offeror can propose.

Deep Fork Community Action Foundation, Inc. contemplates award of the contract to the responsible Offeror with the highest total points.

DEEP FORK COMMUNITY ACTION FOUNDATION, INC.
Request for Proposal for Accounting Services

(Page 12)

CERTIFICATIONS

On behalf of the Offeror

- A. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
- B. 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.
- C. 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.
- D. 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.
- E. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
- F. The individual signing certifies that the Offeror is a properly licensed certified public accountant.
- H. The individual signing certifies that he/she is aware of and will comply with the GAO Continuing Education Requirement of 80 hours of continuing education every two years.
- J. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:
 - 1. Government Auditing Standards (1994 Update) (Yellow Book)
 - 2. Generally Accepted Accounting Principles (GAAP)
 - 3. 15CFR Part 14
 - 4. 2CFR Part 215 Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and other Nonprofit organizations
 - 5. 2CFR Part 230 Cost Principles for Nonprofit Organizations
 - 6. Audits of Certain Nonprofit Organizations (AICPA Audit Guide)
- K. 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 included in the accounting system.
- L. The individual signing certifies that the Offeror, and any individuals to be assigned to the accounting system, does not have a record of substandard accounting 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 accounting system has been found in violation of any state or AICPA professional standards, this information must be disclosed.)
- M. The individual signing certifies that the accounting software to be used will capture expense data not only by expenditure category but also by functional expense (expense for each grant. Software will have the capability of reporting expenses against monthly budgets. Accounting software will have the capability of recording multiple expense categories for invoices.

Dated this _____ day of _____, 20__

Offeror's Firm Name

Signature of Offeror's Representative

Printed Name and Title of Individual Signing