

Request for Quotes

Workforce Innovation and Opportunity Act

Annual Fiscal Audit

OSY Program: Contract Period: July 1, 2025 – June 30, 2026

Request for Quotes Issue Date: December 16, 2024

Notice of Intent Due: January 6, 2025

Application Deadline: January 16, 2025

Proposal Review & Recommendation: January 17 - March 27, 2025

Anticipated Award Notification: April 3, 2025

Anticipated Contract Start: July 1, 2025

The Workforce Innovation and Opportunity Act funds this initiative through the Pennsylvania Department of Labor and Industry. Federal funds will finance 100% of the project.

Auxiliary aids and services are available upon request to individuals with disabilities. SCPa Works and its contracted providers reflect Equal Opportunity Employers/Programs.

The Opportunity

The South Central Workforce Investment Board, hereinafter referred to as SCPa Works, is requesting quotes from certified public accounting firms to perform the annual audit of SCPa Works to express an opinion on SCPa Works financial statements, preparation of OMB Circular A-133 reports, and issuance of a recommendation letter to the full Board of Directors. Maher Duessel has provided these services over the past three years, and there have been no disagreements on accounting matters or other issues between the audit firm and the client.

SCPa Works invites Certified Public Accounting Firms to submit a quote for consideration by January 16, 2025. This RFQ includes a detailed description of the SCPa Works organization, the services needed, and a request for pertinent information. SCPa Works would appreciate a response from firms intent on submitting a quote as well as communication from entities that decline to submit a quote.

Organization Information

The SCPa Works is a 501(c)(3) not-for-profit Pennsylvania corporation. SCPa Works is a collaboration of employers, educators, labor unions, policymakers, and community-based organizations united to bridge the gap between job seekers and companies in need of talent.

SCPa Works is an employer-driven, policy-making entity that distributes federal workforce funds to support a network of programs designed to address critical workforce challenges. As one of 22 workforce investment boards in Pennsylvania, SCPa Works maintains a dedicated commitment to ensure the efficient use of funds, maximize the workforce system's effectiveness, and improve collaboration among partnering agencies. SCPa Works addresses the full workforce development continuum, including pipeline development, recruitment, advancement, and workforce retention, while leveraging resources and engaging partners to meet the needs of employers and job seekers in the region. Established by the Workforce Innovation and Opportunity Act of 2014 (hereinafter WIOA), SCPa Works is obliged to a federal mandate to be the lead organization for workforce development strategy planning and to arrange for a system of service delivery that meets the workforce needs of businesses and the public alike. SCPa Works governs the workforce investment area, which includes Adams, Cumberland, Dauphin, Franklin, Juniata, Lebanon, Perry, and York Counties. Each county's chief elected officials appoint members to the SCPa Works full board.

SCPa Works taps into federal funding to impact regional employment and training programs that empower job seekers to obtain new skills and career opportunities and to allow businesses to build talent pipelines that meet workforce demands. SCPa Works operates six PA CareerLink® sites that serve tens of thousands of PA residents each year, representing an annual workforce investment of nearly \$14M into employment and training programs for youth and adults across South Central PA.

Accounting System

The SCPa Works accounting staff consists of the Director of Finance and one Staff Accountant. In anticipation of the annual audit, the SCPa Works financial staff will prepare the schedules and items requested for the audit. SCPa Works maintains an accrual accounting system based on

monthly, quarterly, and annual reporting using generally accepted accounting principles and grant activity principles accepted by the U.S. Internal Revenue Service for not-for-profit organizations. SCPa Works uses Community Brands MIP Accounting System, a specialized software for Non-Profit fund accounting.

Organizational Contacts

Ralph Wolf, Director of Finance, is the main contact for questions related to this quote and, ultimately, the completion of the audit. Mr. Wolf may be reached at (717) 979-4619 or rwolf@scpaworks.org to schedule an appointment to discuss or request any additional information necessary to complete a quote.

Scope of Work

- Completion of an audit of SCPa Works financial statements for the fiscal years ending June 30, 2025, 2026, and 2027, by generally accepted accounting principles. The audit is to be performed per auditing standards generally accepted in the United States of America. SCPa Works's financial statements are represented in GASB Format.
- Audit work is to begin no later than the last week of October annually, and a final audit is to be presented to the SCPa Works Admin and Finance Committee and the SCPa Works Board Members by the end of January annually.
- Auditors are expected to conduct preliminary work prior to fiscal year-end, such as documenting and reviewing SCPa Works' internal control policies and procedures, interviewing and documenting fraud risks, and conducting transaction tests.
- The engagement staff will complete the fieldwork either at SCPa Works' offices over consecutive days to optimize the efficiency of the work or remotely, as SCPa Works accounting staff currently work remotely.
- An exit conference will be scheduled on the last day of fieldwork to discuss findings and present suggested adjustments, reclassifications, and waived adjustments, if any. Any suggested adjustments, reclassifications, or financial information will be presented to management during fieldwork for approval before such entries are posted.
- A preliminary draft of the audited financial statements is to be presented to and discussed with the Executive Director and management by the second week of January annually.
- The final audited financial statements will be delivered within one week of SCPa Works' final approval of the preliminary draft.
- The preparation of OMB Circular A-133 reports and annual Form 990 is also included in this scope of work.

Changes in the Scope of Work

When significant changes occur in SCPa Works' financial information or within the complexity of the work as presented in this request for quotes, an amendment to the original agreement will be considered if it is presented to and accepted by the Board of Directors. No additional fees will be paid without SCPa Works' signed approval before the work is executed.

Quote Content

Firm Description and Experience

- Describe the firm, including size, structure, area of specialization, and major clients.
- Disclose relationships or independent issues with SCPa Works staff or Board members.
- Provide a statement of the firm's expertise, experience with not-for-profit organizations, and experience with OMB Circular A-133 reporting. If applicable, describe specific experience relating to SCPa Works or other workforce investment boards or workforce development organizations.
- Provide professional biographies and statements of related experience for the engagement partner and all staff assigned to the engagement.
- Identify the five largest not-for-profit clients your firm has provided audit services to in the past three years.
- Identify any unique services, experience, or specialty the firm provides that would apply to the SCPa Works audit.

Audit Approach

- Provide a work plan detailing the firm's approach to the engagement, planned procedures, and a timeline of events.
- Describe the audit planning process that the firm will apply to the engagement.
- Identify areas of the plan that may require special attention and describe the firm's process for handling these items.
- Describe the firm's anticipated transition process from the predecessor audit firm.
- Describe the firm's internal quality assurance processes, including the approach to resolving accounting, financial reporting, and internal control issues.

Engagement Fee

- Present an engagement fee for a three-year engagement.
- Separately disclose first-year start-up costs or identify costs that will be absorbed by the firm relative to the transition from the predecessor firm.
- Define the estimated hours and rates for the engagement, including those based on the professional level of the engagement partner and, if applicable, the reviewing partner, manager, senior staff, and staff.

Other Items

- Include references from similar organizations to the proposed firm that SCPa Works may contact. Include the name of the entity or organization, address, phone number, and type of services performed.
- Provide a copy of the firm's last two peer reviews, including comments if not included in the peer review letter.
- Provide a preliminary list of items and schedules that will be requested for the audit.

- Describe additional characteristics that make the proposing firm unique or add value to the proposed work, as well as a statement of affirmation as to why the firm should be chosen as SCPa Works' independent auditor.

Delivery of Quotes

SCPa Works recognizes that interested firms need time to review financial data to prepare a quote. Additionally, SCPa Works must reserve time to consider all responses adequately.

- SCPa Works must receive quotes by January 16, 2024.
- Responses can either be in print and mailed or sent electronically.

Quote Evaluation

SCPa Works will review and evaluate the quotes based on the following:

- Technical experience of the firm and the audit team;
- Reliability and reputation of the firm;
- Audit team consistency;
- Professional level of staff and ratio of time devoted to the work by the engagement partner or other senior staff;
- Size and structure of the firm, and
- Fee structure.

As part of the selection process, SCPa Works may:

- Contact references provided in the quote, and
- Request oral presentations by key members of the engagement team from selected firms.

Evaluation of Quotes and Contract Award

The contract will be awarded by June 1, 2025. The timetable described in this request is subject to change, although SCPa Works does not anticipate such changes. SCPa Works reserves the right to:

- Cancel this solicitation for services;
- Reject any or all quotes; and
- Select the firm that, in SCPa Works' judgment, best meets the needs and culture of SCPa Works regardless of differences in proposed fees.

The successful applicant will be required to enter an agreement with SCPa Works in the form attached hereto as Exhibit A to ensure compliance with the provisions of WIOA, its regulations, applicable laws and regulations promulgated by the Commonwealth of Pennsylvania, and SCPa Works policies, which shall comprise the terms and conditions of the award.

Schedule

Schedule	
Event	Date(s)
RFQ issue date	December 16, 2024
Notice of Intent Deadline	January 6, 2025
Proposals due	January 16, 2025
Proposal Review and Recommendation Period	January 17 - March 27, 2025
Anticipated contract award date	April 3, 2025
Anticipated contract execution date	July 1, 2025