



Catawba Area Agency on Aging

REQUEST FOR PROPOSAL FOR AUDIT SERVICES FOR FISCAL YEAR ENDING JUNE 30, 2025

ISSUED BY:

**CATAWBA AREA AGENCY ON AGING
2051 EBENZER ROAD, SUITE B
ROCK HILL, SC 29732**

REQUEST FOR PROPOSAL #: CAAA-AUDIT 2024

**RELEASED ON:
August 15, 2024**

**DUE ON:
SEPTEMBER 6, 2024- 4:00 PM EST**

OUTLINE

| | |
|---|---|
| I. STATEMENT OF WORK | 3 |
| II. REQUEST FOR PROPOSAL | 5 |
| A. Nature of Services Request..... | 5 |
| B. Description of Entity and Records to be Audited..... | 5 |
| C. Assistance Available to Proposer..... | 5 |
| D. Reporting Requirements | 6 |
| E. Time Consideration and Requirements..... | 6 |
| F. Payment for services | 6 |
| G. Contractual Arrangements..... | 6 |
| H. Report Review and Copies Required..... | 6 |
| I. Working Papers..... | 7 |
| J. Right to Rejection | 7 |
| III. INFORMATION TO SUBMIT..... | 7 |
| A. Proposed Package Letter..... | 7 |
| B. Proposer’s Understanding of Scope of Work..... | 7 |
| C. Profile of Organization..... | 7 |
| D. Proposer Qualifications..... | 7 |
| E. Proposers Peer Review Report..... | 7 |
| F. Statement of fees..... | 7 |
| G. Additional Information..... | 8 |
| IV. TECHNICAL EVALUATION CRITERIA..... | 8 |
| V. KEY EVENTS AND DATES | 9 |

STATEMENT OF WORK

We invite you to submit proposals according to the requirements contained in this solicitation. To be considered for the award, proposals MUST be received by Catawba Area Agency on Aging (CAAA) at 2051 Ebenezer Road, Suite B. Rock Hill, SC 29732, by 4:00 PM EST, on Friday, September 6, 2024. Proposals received after the deadline will not be considered for award.

Although this RFP establishes the basis for Offeror proposals, detailed obligations and performance measures may be revised through negotiations with the responsive Offeror before finalizing the contract.

The Proposal Package Cover Letter must **signed in blue ink** by an official authorized to bind the proposing organization, and proposal terms, conditions, and prices must be valid for a minimum of sixty (60) days from the submission closing date.

This solicitation does not commit CAAA to award a contract, nor is CAAA responsible for any costs incurred in preparing a proposal. CAAA reserves the right to accept or reject any or all proposals received as a result of this RFP, to negotiate with all or selected Offerors, or to cancel, in part or in whole, this RFP if it is in the best interest of CAAA to do so.

Proposals will be opened on Monday, September 9, 2024, at 10:00 a.m. at Catawba Area Agency on Aging, 2051 Ebenezer Road, Rock Hill, SC 29732. The term of any Contract(s) resulting from this RFP is projected to be for the period beginning July 1, 2024, and continuing through June 30, 2025, with options for an additional four (4) one-year extensions.

Questions regarding this Request for Proposal must be submitted to Barbara Robinson at Barbara.Robinson@catawba-aging.com by 10:00 a.m. on Wednesday, August 21, 2024.

AREA AGENCY ON AGING CONTACT PERSON

Barbara Robinson, Executive Director
2051 Ebenezer Road, Suite B
Rock Hill, SC 29732
Phone: (803) 329-9670
Email Address:
Barbara.Robinson@catawba-aging.com

PROPOSAL PACKAGE COVER LETTER

| | |
|-----------------|-----------------|
| Contact Person | Contact Person |
| Mailing Address | Mailing Address |
| Phone | Phone |
| E-mail address | E-mail address |

CERTIFICATION: I certify that the information contained in this proposal fairly represents this entity and its operating plans and budget necessary to conduct the proposed provision of Audit Services under Uniform Guidance for Federal Awards. I acknowledge that I have read and understand the Request for Proposal (RFP) requirements and that this entity is prepared to implement the proposed services described herein. I further certify that I am authorized to sign this proposal and any contractual agreement emanating there on behalf of the entity submitting the proposal.

Signature of Signatory Official (in blue ink)

Typed Name of Signatory Official

Typed Job Title of Signatory Official

Company Name

Date

The proposal must be submitted in a sealed package and include the Solicitation # and opening date on the package.

REQUEST FOR PROPOSAL

A. Nature of Services Requested:

Catawba Area Agency on Aging is accepting written proposals for the following audit services:

1. Financial and compliance audit of books and records for State Fiscal Year 2024-2025. Catawba Area Agency on Aging's fiscal year is July 1 through June 30.
2. A review of the fund reconciliation and final expenditure report for all funds received by the agency.
3. A financial and compliance audit and preparation of tax returns for Catawba Area Agency on Aging.

All work must be performed in accordance with generally accepted auditing standards, and include audit procedures to ensure that all laws and regulations have been complied with during the period.

B. Description of Entity and Records to be Audited:

1. Catawba Area Agency on Aging is a private, non-profit corporation with an annual operation budget of approximately \$1 million and pass-through funds totaling \$4 million.
2. Catawba Area Agency on Aging holds IRS tax exemption status designation of 501 (c) (3).
3. Catawba Area Agency on Aging contracts with Paychex for Payroll Services and utilizes Sage Software for accounting.
4. Financial Policies and Procedures are available upon request.
5. Programmatic Policies and Procedures are available upon request.
6. Previous audit reports are available upon request.

C. Assistance Available to Proposer:

1. Catawba Area Agency on Aging is available to assist with questions and pulling of random sample items.
4. Catawba Area Agency on Aging will provide an appropriate work area.

D. Report Requirements:

1. The audit is to be addressed to the Catawba Area Agency on Aging's Board of Directors and should include, but not be limited to, the following:
 - a. Statement of Financial Position
 - b. Statement of Activities and Changes in Net Assets
 - c. Statement of Cash Flow
 - d. Statement of Functional Expenses
 - e. Schedule of Revenues, Expenses for Program Services Provided by Contracts
 - f. Schedule of Expenditures of Federal Awards
2. Reports of examinations of financial statements must state the scope of the examination and that the audit was performed in accordance with all applicable laws, rules, and regulations.
3. Reports of internal control and compliance examinations must include a statement that the Catawba Area Agency on Aging's audit was conducted by all applicable laws, rules, and regulations.
4. The Form 990 Return of Organization Exempt from Income Tax should be completed before November 15 of each year.
5. Other reports, if appropriate, should also be prepared.

E. Time Consideration and Requirements:

1. Commencement of audit work – Work may begin approximately sixty (60) days following the fiscal year's close at a mutually agreeable time with the Catawba Area Agency on Aging.
2. A preliminary audit report and exit conference must be completed no later than October 15 each year.
3. The final Audit report must be completed by October 30 each year.

F. Payment for Services:

1. Initial Payment of 50% of the annual contracted fee will be made at the audit report and exit conference.
2. Final Payment of 50% of the annual contracted fee will be on or before October 30.

G. Contractual Arrangements:

1. This contract shall run for one year, with the option to extend up to four (4) additional years.

2. This Request for Proposal shall comprise an integral part of such contract and will be incorporated therein.

H. Report Review and Copies Required:

1. Before submission of the completed report, the proposer is required to review a draft of such a report with the Catawba Area Agency on Aging's Executive Director and Finance Director.
2. Ten (10) copies of the CAAA's Audit report and an electronic copy must be delivered to Catawba Area Agency on Aging's Executive Director by October 30 each year.

I. Working Papers:

1. Working papers must be retained by the proposer for a period of at least three years following the date of the final report.
2. Working papers must be available for examination by authorized representatives of cognizant federal and/or state agencies and/or Catawba Area Agency on Aging.

J. Right of Rejection:

Catawba Area Agency on Aging reserves the right to reject all proposals and to request additional information.

INFORMATION TO SUBMIT

- A. Proposal Package Cover Letter (signed in blue ink) and four (4) copies of the proposal.
- B. Briefly state the proposer's understanding of the work to be done and make a positive commitment to perform the work within the time stated.
- C. Give a profile of the Proposing Accounting Firm and include two references.
- D. Affirm that the proposer is qualified to provide a Single Audit under the Uniform Guidance for Federal Awards and a licensed, certified public accountant.
- E. Provide a copy of the proposer's peer review report that the Auditor is required to provide under Generally Accepted Government Auditing Standards (GAGAS).
- F. State the all-inclusive first-year fee for the described work to be done. Also, include separately proposed successive years' fees if the contract is extended.

G. Provide any other information the proposer feels to be relevant.

TECHNICAL EVALUATION CRITERIA

Catawba Area Agency on Aging will evaluate the responses to the proposal based on the following criteria:

| | Max Score |
|---|------------------|
| Understanding of the Assignment and Proposed Methodology | 25 |
| Relevant Experience | 15 |
| Ability of Staff with Professional Qualifications and Technical Abilities | 20 |
| Results of Peer and External Quality Control Reviews | 15 |
| Proposed Cost | 25 |
| Total Score | 100 |

KEY EVENTS AND DATES

| CAAA AUDIT PROCUREMENT | | | |
|-------------------------------|--|-----------------------|---------------------------------|
| EVENT | DESCRIPTION | DATE | TIME (if applicable) |
| 1 | Request for Proposal (RFP) Issued | August 5, 2024 | |
| 2 | Deadline for Receipt of Questions | August 21, 2024 | |
| 4 | Deadline for Receipt of Proposal | September 6, 2024 | 4:00 pm |
| 5 | Public Opening of Proposals | September 9, 2024 | 10:00 am |
| 6 | Preliminary Evaluation Committee for Responsiveness by Staff | September 10, 2024 | |
| 7 | Notification of Non-Responsiveness | September 10, 2024 | |
| 8 | Distribution of proposals to the Evaluation Committee | September 10-13, 2024 | |
| 9 | Deadline for evaluation committee and scoring of proposals by the Evaluation Committee | September 23, 2024 | |
| 10 | Recommendation to Catawba Area Agency on Aging Board of Directors | October 16, 2024 | 11:00 am |
| 11 | Written Notification to all Proposers | October 21, 2024 | |
| 12 | Contract Negotiations with an apparent successful offer | November 1-5, 2024 | |
| 13 | Anticipated Contract Start Date | Monday, July 1, 2025 | |