

Mahoning Youngstown Community Action Partnership

**REQUEST FOR PROPOSAL**

**FOR AUDIT SERVICES**

**FOR THE PERIOD**

**JANUARY 1, 2017 – DECEMBER 31, 2017**

**INQUIRIES AND PROPOSALS SHOULD BE DIRECTED TO:**

**Name: Diane Patton-White**

**Title: Fiscal Manager**

**Entity: Mahoning Youngstown Community Action Partnership (MYCAP)**

**Address: 1325 Fifth Ave.  
Youngstown, OH 44504**

**Phone: 330.747.7921 EXT. 1758 OR 1201**



Shelia Triplett  
Executive Director

Dr. Ben McGee  
Board Chair

February 6, 2018

Maloney & Novotny, LLC  
4650 Hills & Dale Road NW  
Canton, OH 44708-6221

Attn: RFP - Audit

Dear Sir or Madam,

Mahoning Youngstown Community Action Partnership (MYCAP) is requesting proposals from independent Certified Public Accounting Firms, for audit services for our organization for the year ended December 31, 2017. **We invite your firm to submit a proposal to us by February 28, 2018 for consideration.** Any costs incurred by the firm in preparing the RFP are the responsibility of the applicant.

The RFP must be received no later than **4:00 pm on February 28, 2018**. An original copy should be submitted, with 2 copies. The proposals should be in a sealed envelope that contains "AUDIT PROPOSAL" on the bottom left-hand corner or in the email subject line. The firm's name and address should also be on the envelope or cover letter. Proposals received after that date and time will not be reviewed.

Questions regarding the proposals should be directed to Diane Patton-White at (330) 747.7921 ext.1758 or email [accountspayable@my-cap.org](mailto:accountspayable@my-cap.org). **No questions will be answered after February 28, 2018.**

Each proposal will be reviewed according to the Evaluation Criteria described in Attachment A. MYCAP expects to select an audit firm **by March 23, 2018**. A contract will be negotiated with the selected firm. It will be for an audit of the fiscal year noted above, and may include an option for up to 2 additional years at the discretion of MYCAP.

### **Background**

501(c)(3) of the Internal Revenue Code. A Board of Trustees comprised of 16 members governs the Organization.

MYCAP's mission is to stabilize, sustain, and foster opportunities for advancement out of poverty for individuals and families by educating, supporting and providing assistance to achieve self-sufficiency for low-income residents of Mahoning County. This is accomplished by providing the following types of services: Home Energy Assistance (HEAP), Home Weatherization (HWAP) and Energy Conservation Programs, Senior Services, Employment and Training Programs. These services are provided to low-income residents in Mahoning County.

The administrative offices, corporate documents and financial records are located at 1325 Fifth Ave, Youngstown, OH 44504. There are no other locations.

1325 5<sup>th</sup> Avenue, Youngstown, OH 44504-1702 • Phone: 330-747-7921 • Fax 330-480-9608



[www.mycaphelp.com](http://www.mycaphelp.com)

An equal opportunity employer

**Services to be Performed**

Your proposal is expected to cover the following services:

1. The 2017 annual audit to be completed in compliance with OMB Circular 2CFR Part 200 and any other regulatory or contract requirement as necessary.
2. IRS Form 990 preparation and filing.
3. 990-t and state filing.
4. 403(b) 5500 filing (under 100 participants).
5. Voluntary Employee Benefit Association (VEBA) – 5500 and 990.
6. Preparation of a management letter with comments and recommendations for improvement or to report certain deficiencies or weaknesses in internal controls over the financial reporting (SAS 112 Letter).

**Proposal should also address:**

1. Prior experience auditing 501 (c) (3) organizations.
2. Prior experience auditing Community Action Agencies.
3. Prior experience auditing similar programs funded by the State of Ohio and the Federal Government.
4. Describe your firm's audit philosophy, size of the firm, and approach for the annual audit and the audit for the 403(b) and VEBA plan.
5. Identify the Audit Team makeup to be assigned to our audit, and include a summary of their relevant experience, credentials, education, position and years with the firm.
6. Describe understanding of work to be performed, including audit procedures, realistic time estimates of each audit step and fees, including time charges and other expenses. Your proposed fees may be a range, but must stipulate a maximum amount.
7. Indicate the extent to which MYCAP staff will be expected to participate in the audit process, including the time commitments and information required. (Note: It is MYCAP's intent to prepare required information prior to the commencement of the audit).
8. Other items which you believe are important and/or that could distinguish your firm's proposal from others.

**Financial records and accounting software**

One main bank account, general ledgers including all subsidiary journals, petty cash, property and equipment, depreciation schedules, mortgage loan, 403(b) pension, payroll information. Non-Profit QuickBooks is the accounting software, payroll is outsourced to Intuit Payroll services (21 full-time employees, 1 part-time, 2 contracted-temp staffing).

**Annual Revenues**

Approximately \$4.6 million, the majority of funds are from Ohio Development Services agency (ODSA) Community Services Division (CSD), Office of Community Assistance (OCA), Ohio Partners for Affordable Energy/ Ohio Edison.

**Right to Reject**

The Mahoning Youngstown Community Action Partnership reserves the right to reject any all Proposals received in response to this RFP. A contract for the accepted Proposal will be based upon the factors described in this RFP.

**Small and Minority-Owned Businesses**

Efforts will be made by MYCAP to utilize small businesses and minority-owned businesses.

**Certification – Attachment B**

Must be included with the proposal.

Questions regarding the scope of the proposals should be directed to my attention at (330) 747-7921 ext. 1758 or if I cannot be reached please contact Marilyn Montes at ext. 1201.

Please mail or email the completed proposal to my attention by the deadline February 28, 2018.

Sincerely,

Diane Patton-White  
MYCAP Fiscal Manager

**MYCAP**  
**AUDITOR EVALUATION CRITERIA**

<b>1. Firm's demonstrated ability to audit:</b>	
• 501 (c) (3) organizations	0-20
• Performance funded programs	0-5
• Federal/state funded programs	0-5
<b>2. Size and structure of firm</b>	0-10
<b>3. Understanding of audit services to be performed</b>	
• Audit work plan	0-10
• Time estimates by staff	0-10
<b>4. Qualifications of staff</b>	
• Education, prior work experience of non-supervisory staff	0-5
• Education, prior work experience of supervisory staff	0-5
• General direction and supervision during the audit	0-10
<b>5. Cost of Audit</b>	0-10
<b>6. Level of technical assistance</b>	0-5
<b>7. Small, minority, or woman owned business</b>	0-5

**Total Score: 100 points**

## Certifications

1. The individual signing certifies that he/she is authorized to contract on behalf of the firm.
2. The individual signing certifies that the firm is not involved in any agreement to pay money or other consideration for the execution of the contract other than to an employee of the firm.
3. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication or agreement with other applying firms or potential firms for the purposes of restricting competition.
4. The individual signing certifies that the firm prior to an award to any other applying firm or potential firm has not knowingly disclosed the prices quoted in this proposal.
5. The individual signing certifies that there has been no attempt by the firm to discourage any potential firms from submitting a proposal.
6. The individual signing certifies that the firm is a public accounting firm registered in the State of Ohio or a reciprocating state.
7. The individual signing certifies that the firm meets the general standards of the Government Auditing Standards (Yellow Book).
8. The individual signing certifies that the firm has read and understands the following publications relative to the proposed audit:
  - a. Government Auditing Standards (Yellow Book)
  - b. Guidelines for Financial and Compliance Audits of Federally Assisted Programs (Red Book)
  - c. OMB Uniform Guidance
  - d. Any audit guides pertaining to programs listed in The Schedule of Expenditures of Federal Awards Page 17 in the Audit.
9. The individual signing certifies that the firm has read and understands all of the information in this RFP, including the information on the programs/grants/contracts to be audited.
10. The individual signing certifies that the firm and any individuals assigned to the audit do not have a record of substandard audit work. (If the firm or any individual to be assigned to the audit has been found in violation of any state or AICPA professional standards, it must be disclosed.)
11. The firm has established Equal Opportunity procedures that will provide that no person on the grounds of race, color, national origin, sex, handicap, religion or age will be excluded from participation in, be denied the benefits of, be subjected to discrimination under, or be denied employment, in connection with activities proposed in the RFP.
12. The firm agrees to verify that any subcontractor meets the general standards in this RFP.
13. The individual signing certifies the firm is a small, minority, or woman owned business if it was stated in the cover letter to the proposal.

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 (Typed Name)

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 (Signature)

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 (Date)