

**Community Action Program of Evansville & Vanderburgh County, Inc.  
(CAPE)**

**Request for Proposal**

**Audit services for**

**the period**

**January 1, 2024 to December 31, 2024**

**Inquiries and proposals should be directed to:**

**Erin Fleming**

**CFO**

**Community Action Program of Evansville & Vanderburgh Count, Inc.**

**401 SE 6<sup>th</sup> Street**

**Evansville, IN 47713**

**812-492-3958**

**[www.capeevansville.org](http://www.capeevansville.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 calendar year ending December 31, 2024 (as well as any additional services that will benefit our organization). The proposal includes options for four additional years.

### B. Who May Respond

Only licensed Certified Public Accountants may respond to this RFP.

### C. Instructions on Proposal Submission

1. Closing Submission Date: Proposals must be submitted no later than 3:30 p.m. central standard time on March 3, 2025.
2. Inquiries: Inquiries concerning this RFP should be directed to Erin Fleming, CFO at [efleming@capeevansville.org](mailto:efleming@capeevansville.org) or 812-492-3958 ext: 3958.
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 the Community Action Agency of Evansville & Vanderburgh County, Inc. (CAPE).
4. Instructions to Prospective Contractors:

Your proposal should be addressed as follows:

Name:	<u>Erin Fleming</u>
Title:	<u>CFO</u>
Entity:	<u>Community Action Program of Evansville, Inc.</u>
Address:	<u>401 SE 6<sup>th</sup> Street</u> <u>Evansville, IN 47713</u>

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  
3:30 p.m. CST March 3, 2025  
Sealed Proposal  
Audit Services

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

5. Electronic or hard copy submissions: Proposals can be submitted electronically to the following email address: [efleming@capeevansville.org](mailto:efleming@capeevansville.org) by the closing submission date noted above.

Proposals may also be submitted by hard copy to the address listed in item 4 on the previous page.

It is the responsibility of the Offeror to ensure that CAPE receives the proposal by the specified date and time.

Late proposals will not be considered.

6. Right to Reject: CAPE 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.
7. Small and/or Minority-Owned Businesses: Efforts will be made by CAPE 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. Notification of Award:
  - a. It is expected that a decision selecting the successful audit firm will be made within two (2) 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.

#### **D. Description of Entity and Records to be Audited**

CAPE 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. We are governed by a volunteer tri-partied board of 18 members. Administrative offices and all accounting records are located at 401 SE 6<sup>th</sup> Street, Evansville Indiana.

The records of CAPE to be audited include several bank accounts at three different banking institutions. With approximately 1600 checks written on them in 2024. CAPE had approximately \$15 million in total expenses for 2024 and our federal expenses totaled approximately \$8 million (two programs make up approximately 90% of our federal spending). Some of our federal funding is pass-through funding, originating from the Department of Energy. We have one set of books that are maintained using the Sage Intacct accounting system. The financial statements are prepared on an accrual basis, and payroll is processed by a third-party vendor named WorkforceGo.

#### **E. Options**

CAPE may extend this audit contract for up to four additional one-year periods at its discretion. The cost for each extension period will be mutually agreed upon by CAPE and the Offeror

#### **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 CAPE.

In addition to our financial audit, CAPE is also requesting additional services to support our organization. These services include preparation and filing of Form 990 and Indiana NP-20.

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

See attached listing of programs.

The Schedule of Expenditures of Federal Awards can be provided on request.

## **C. Performance**

CAPE records should be audited through December 31, 2024.

The Offeror is required to prepare audit reports in accordance with the Government Audit Standards, and additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

The Agency requires an A-133 audit and preparation of Form 990 and Indiana NP-20.

## **D. Delivery Schedule**

Offeror is to transmit one copy of the draft audit report to CAPE's CFO. The draft audit report is due 30 days after the conclusion of field work or July 15, 2025, whichever is earlier.

The Offeror shall deliver 10 final audit reports and an electronic copy to CAPE's Board of Directors no later than August 15, 2025. The Offeror shall also present the final report to the Board of Directors, if requested.

Reports may be submitted earlier than the above schedule. 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 which do not conform to all of the provisions of this contract, CAPE 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 include a not-to-exceed fee and a fee per service (audit service, tax services, and additional services) as requested in this RFP. Any out-of-pocket expenses should also be indicated.

## **F. Payment**

Payment will be made when CAPE has determined that the total work effort has been satisfactorily completed. Should CAPE reject a report, CAPE'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 ninety (90) days after the Offeror submits the final invoice for payment.

Progress payments will be allowed to the extent that CAPE can determine that satisfactory progress is being made.

Upon delivery of an electronic copy and the 10 copies of the final report to CAPE, 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 CAPE's board of directors.

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

An exit conference with CAPE's representatives and the Offeror's representatives will be held at the conclusion of the field work. Observations and recommendations must be summarized in writing and discussed with CAPE. It should include internal control and program compliance observations and recommendations.

#### **I. Work papers**

1. Upon request, the Offeror will provide a copy of the work papers pertaining to any questioned costs determined in the audit. The work papers must be concise and provide the basis for the questioned costs, as well as an analysis of the problem.
2. The work papers will be retained for at least three years from the end of the audit period.

#### **J. Confidentiality**

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to CAPE, 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 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, CAPE's authorized representative in the event the Offeror determines or has reason to suspect a breach of this requirement.

#### **Technical Qualifications**

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

##### **A. Understanding the scope of work**

The Offeror should clearly describe the scope of work to be performed in alignment with this RFP.

##### **B. Understanding our industry**

The Offeror should describe its understanding of our industry by providing specific industry knowledge and expertise as well as prior auditing experience.

1. Prior experience working with nonprofit organizations
2. Prior experience auditing organizations similar to Community Action Programs.
3. Prior experience providing additional services to organizations similar to CAPE.

### **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 Offeror, including number of employees and physical site locations
2. If Offeror is a small or minority-owned business
3. Any conflicts of interest that exist
4. Results of peer review

### **D. Engagement Team**

The Offeror should briefly 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; audit team bios should include education, position in firm and years with the firm, and industry specific experience.

### **E. Audit approach to the engagement**

The Offeror should describe its approach of work to be performed.

## **Proposal Evaluation**

### **A. Submission of Proposals**

If submitted by hard copy, all proposals shall include two copies of the Offeror's technical qualifications and two copies of the pricing information. These documents will become part of the contract.

If using electronic submission, all proposals shall include one copy of the Offeror's technical qualifications and one copy of the pricing information. 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 is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the requirements necessary to perform the work.

## C. Proposal Evaluation

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

	Point range
1. Understanding the scope of work 0 –	10
2. Understanding our industry 0 –	30
a. Prior experience working with nonprofit organizations	
b. Prior experience auditing organizations similar to CAPE	
c. Prior experience providing additional services to organizations similar to CAPE	
3. Organization, size, and structure of Offeror’s firm 0 – (consider size in relation to audits to be performed)	5
a. Adequate size of the firm	
4. Qualifications of staff to be assigned to the audits to be performed. 0 – This will be determined from résumés submitted. Include education, position in firm, and years and types of experience.	20
a. Prior experience of the individual audit team members	
b. Overall supervision to be exercised	
5. Offeror’s audit approach to the engagement 0 –	20
a. Adequate coverage	
b. On-site or remote	
c. Realistic engagement timetable	
6. Price	0 – 15
Maximum points	100

## D. Review Process

CAPE may, at its discretion, request presentations by or meetings with any or all Offerors, to clarify or negotiate modifications to the Offerors' proposals.

However, CAPE 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.

CAPE reserves the right to reject any and all offers.

## Schedule of programs 2024

<b>Programs</b>	<b>Estimated Budget 20024</b>
Head Start/Early Head Start	\$6,700,000.00
Community Service Block Grant	\$398,000.00
Energy Assistance Program	\$4,500,000.00
Weatherization Program	\$425,000.00
Foster Grandparent Program	\$122,000.00
Indiana Minority Health Initiative	\$100,000.00
USDA Food program	\$440,000.00
Childcare program income	\$1,200,000.00
Rental Assistance Program	\$1,100,000.00