



REQUEST FOR PROPOSAL (RFP)

Independent Single Audit

RFP Release Date: 1/21/25

RFP Questions Deadline: 2/14/25

RFP Proposal Deadline: 2/28/25

RFP Notice of Award: 3/18/25

Contract Period: Financial Year Ending June 2025

Contact:

Ms. Gretchen Morse, President/COO

1021 Kingsway, Suite 1

Cape Girardeau, MO 63701

gmorse@job4you.org

573-334-0990, ext. 302

The Workforce Development Board of Southeast Missouri is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Information can be translated into another language upon request. Please contact the Workforce Development Board of Southeast Missouri's Equal Opportunity Officer for assistance.

REQUEST FOR BID

The Workforce Development Board of Southeast Missouri, (WDBSE), requests bids for independent auditing of the Workforce Innovation and Opportunity Act, and any subsequent or reauthorized version of workforce legislation, and other state and federally funded programs of the Southeast Region for year ending June 2025, with an option to renew for two additional years. The WDBSE was incorporated in 2000 under Revised Missouri Statutes Chapter 355, which is the "General Not for Profit Corporation Law". The WDBSE is a not-for-profit entity that receives funding from Federal grants, State grants and private sources.

INTRODUCTION

The Workforce Innovation and Opportunity Act (WIOA) was signed into Public Law (PL 102-220) on July 22, 2014. The primary objective of the WDBSE is to enhance the employability and self-sufficiency of those who participate and to focus on customer service to employers. Most services are provided through a One-Stop Job Center(s). While the target population includes those who are economically disadvantaged, who have barriers to employment, or who are recognized as dislocated workers through a mass layoff, or plant closure, the general public may also receive program services. The structure of the Act emphasizes the importance of partnerships between the private and public sectors, Federal and State governments, Workforce Development Boards, Local Elected Officials, and numerous partners in the community who have an interest in seeing that those at a disadvantage in the labor market are prepared for and placed in jobs that will provide them with economic independence.

Funding for WIOA programs is identified as year-round Title IB adult, summer and year-round Title IB youth, year-round Title IB dislocated worker, and other special targeted or discretionary program funding.

The Workforce Development Board of Southeast Missouri has been designated the Grant Recipient by the Chief Local Elected Officials and serves as the administrative entity for WIOA, and other state and federally funded programs in the Southeast Region. This involves providing the administrative direction for thirteen (13) counties in the state of Missouri, including Bollinger, Cape Girardeau, Dunklin, Iron, Madison, Mississippi, New Madrid, Pemiscot, Perry, Scott, St. Francois, Ste. Genevieve, and Stoddard Counties.

During Program Year 2024, the Southeast Region was awarded approximately \$2,300,000.00. The WDBSE has no history of disallowable costs, legal actions or fraud. The WDBSE contracts with a single sub-contractor to deliver employment and training services to citizens in the Southeast Region of Missouri.

In accordance with 2 CFR 200, Uniform Guidance, Code of Federal Regulations, states administrative entities receiving federal awards must have an annual, independent audit. The audit must be conducted in accordance with applicable auditing standards set forth in the Office of Management and Budget's (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (commonly called "Uniform Guidance") which was officially implemented in December 2014 by the Council on Financial Assistance Reform (COFAR). The Uniform Guidance – a "government-wide framework for grants management" – synthesizes and supersedes guidance from earlier OMB circulars.

In addition to the requirements of a single audit, the auditor must prepare supplemental pages which will tie year-to-date revenues and expenses by contract and funding source into the final progress reports submitted (monthly) by the WDBSE to the Office Workforce Development.

The Workforce Development Board of Southeast Missouri must have an annual financial and compliance audit in accordance with the Single Audit Act of 1984 (Pub. L. 98-502; with Single Audit Act Amendments of 1996, Pub. L. 104-156) and 2 CFR Part 200, Subpart F, et al., Audit Requirements.

An annual independent audit, performed under The Single Audit Act of 1984, as amended, is also contractually required of all Subrecipients that expend \$750,000 or more in federal awards. Under the Single Audit Act, all records to be audited will be made available by the Workforce Development Board of Southeast Missouri.

Under Section 501(c)(3) of the Internal Revenue Code, the Workforce Development Board of Southeast Missouri is required to file the Federal Return Form 990 with a Schedule A attachment. As outlined in the code, the form 990 must be filed by the fifteenth day of the fifth month after the fiscal year end. The Contractor will be required to prepare and have ready for submission the Federal Form 990 with Schedule A attachment and any extensions requested of the IRS related to the filing.

CRITERIA

Notice of Award will be made on March 18th, 2025. A notification of the selected bidder will be contacted and notice of award posted at www.job4you.org no later than 4:00 p.m. on March 20th, 2025.

The final audit report and data collection form must be completed by 12/31/25. Two paper copies of the final report and an electronic copy will be required. The successful respondent may be asked to present the audit, in person or via teleconference, to the Financial Committee and to the full Workforce Development Board of Southeast Missouri.

The response should include information regarding an option to renew services for an additional two-year period on an annual basis. Include in this information any cost increase for each of the optional one-year periods.

Costs should be **bid on a per thousand rate, based on contract expenditure**, by the Workforce Development Board of Southeast Missouri. Bidders must be in compliance with Generally Accepted Government Auditing Standards (GAGAS) and must have had a quality review within the last three years. Auditors working on the engagement must have complied with the professional continuing education requirements contained in Chapter 3, General Standards.

The response should include an assurance that a peer review has been conducted within the last three years, a copy of the latest peer review letter issued, a statement of compliance with professional continuing education requirements, and an assurance that the auditor/firm/agency has not been debarred from doing business in the state of Missouri.

Submitted responses will be evaluated by the following criteria: quality of the bid, previous experience and cost. A list of references from previous audits of similar nature should be included.

February 14th, 2025 shall be reserved as time for bidders to email questions regarding the RFP. Questions must be emailed to gmorse@job4you.org between the hours of 8:30 a.m. and 3:00 p.m. Please include "WDBSE Single Audit RFP Questions" in the subject line of any email(s) sent that day. Responses to the questions received will be posted on the WDBSE website (www.job4you.org) by 4:00p.m. on February 19th, 2025.

Proposals are due electronically via email no later than 1:00 p.m. on February 28th, 2025, to gmorse@job4you.org; please include “WDBSE Single Audit RFP Submission” in the subject line of the submission.

The Workforce Development Board of Southeast Missouri reserves the right to reject all bids if it is in the best interest of the Workforce Innovation and Opportunity Act or other state or federally funded program.

TIMELINE

DATE	TIME	ACTIVITY
1/21/25	8:30 a.m.	RFP Released
2/14/25	8:30 a.m. – 3:00 p.m.	Bidder’s Q&A Day via email to gmorse@job4you.org
2/19/25	4:00p.m.	Question and Answers posted to www.job4you.org
2/28/25	1:00 p.m.	RFP Responses Due via email to gmorse@job4you.org
3/18/25	4:00 p.m.	All bidders notified. Public notice of successful bidder posted on www.job4you.org

SCORING OF PROPOSAL

Reviewer _____ Total Points Available _____

Review Date _____

CPA/Agency Submitting Proposal _____

Contact Person _____

QUALITY OF BID

_____ Response is in depth, with a detailed scope of work; overall description of procedures to be performed and/or audit report to be provided. (10 points possible)

_____ Referenced preparation of financial and compliance audit in accordance with:

- _____ Single Audit Act of 1984
- _____ Office of Management and Budget (OMB) Circular A-133
- _____ Compliance Supplement for single Audits of State and Local Governments
- _____ "Standards for Audit Governmental Organizations, Programs, Activities, and Functions" issued by the Comptroller General of the United States (5 points possible)

_____ Preparation of Federal Form 990 with Schedule A attachment outlined. (5 points possible)

_____ Final audit report completion date scheduled before deadline outlined RFP. Exit conference of final audit report scheduled with President/COO and Fiscal Manager on or before 12/31/25. Two paper copies of the final report and an electronic copy to be provided. (5 points possible)

PREVIOUS EXPERIENCE

_____ Previous background experience, numbers of audits in governmental accounting systems, number of single audits performed. (50 points possible)

- _____ (0-10) Previous experience conducting audits of a similar nature
- _____ (0-10) Previous experience conducting audits for governmental agencies
- _____ (0-10) List of references of previous audits
- _____ (0-10) Quality review within the last three years
- _____ (0-10) Auditors working on the engagement must have complied with the professional continuing education requirements contained in the "Standards of Audit for Governmental Organizations, Programs, Activities, and Functions", Chapter 3

COST

- _____ Reasonableness of cost and cost justification (15 points possible)

- _____ Cost bid on a per thousand rate, based on contract expenditures (2 points possible)

- _____ Includes option to renew services for an additional two years, with costs associated for each of the one-year periods (8 points possible)

Cost to conduct audit as outlined in the proposal for the current program year _____
Cost for optional first renewal _____
Cost for optional second renewal _____

OUTCOME

Section	Points Available	Points Awarded
Quality of Bid	25	_____
Experience	50	_____
Cost	25	_____
GRAND TOTAL	100	_____

REMARKS:
