

February 25, 2020

Center for Community Solutions (CCS) is requesting written proposals from audit firms that have extensive experience in providing audit and tax services to non-profit organizations. The organization encourages minority and women owned businesses to submit proposals. A description of the organization, services needed, and other pertinent information follows:

## 1. General Information

### 1.1 Key Dates

The following table outlines CCS' key dates and events in the RFP process.

Activity	Date
RFP Made Available	2/25/2020
Question and Answer Period	3/2/2020 – 3/5/2020
Deadline for Preliminary Proposal	3/15/2020
Interviews with Selected Respondents	3/26/2020
Deadline for Final Proposal	3/27/2020
Provider Selected and Notified	4/3/2020

CCS reserves the right to extend the submission deadline or any other deadline or date in the RFP if an extension would be in the best interest of CCS.

### 1.2 Background of Center for Community Solutions

CCS is a California nonprofit public benefit corporation recognized by the Internal Revenue Service as a charitable, tax-exempt organization pursuant to section 501(c)(3) of the Internal Revenue Code. CCS was founded in 1969 and incorporated in 1972 with a defined mission to end relationship and sexual violence by being a catalyst for caring communities and social justice. The Audit Committee, comprised of four members, is responsible for the final selection of the audit firm.

The annual operating budget is approximately \$6 million per year, with approximately 75 people employed in ten locations throughout San Diego County. The main source of revenue is from government grants and the organization has a **June 30** fiscal year-end.

CCS maintains all accounting records in-house, uses QuickBooks for the accounting system, and DonorPerfect to maintain the donor database. For more information, please visit the website at [www.ccssd.org](http://www.ccssd.org).

### 1.3 Contract Period

CCS intends to award a contract with an initial year that will begin with audit services for fiscal year 2019/2020, with options up to five years through fiscal year 2023/2024.

## 1.4 Services to be Performed

- Annual audit of the financial statements for the five years beginning with the year ended June 30, 2020
- Annual financial statement audit to be completed in compliance with filing requirements
- Federal awards audit in compliance with 2 CFR 200
- Pursuant to 31 USC 7503, agree to provide access by the federal government, or other legally required entity, to the working papers related to the audit
- Management letter containing comments and recommendations with respect to accounting and administrative controls and efficiency
- Federal Audit Clearinghouse Data Collection Form
- Preparation of IRS Form 990 and all applicable federal and state forms annually
- Planning meetings in preparation for audit
- Availability throughout the year to provide advice and guidance on financial accounting and reporting issues
- Perform services for June 30 fiscal year-end
- Meetings with the Audit Committee and Board of Directors as necessary
- Additional requirements as mandated by various authorities

## 1.5 Preparation Costs

CCS shall not be responsible for proposal preparation costs, nor for the cost, including attorney fees associated with any administrative, judicial, or other type of challenge to the determination of the selected proposer and/or award of the contract and/or rejection of the proposal. By submitting a proposal, each respondent agrees to be bound in the respect and waives all claims to such costs and fees.

## 2. Rules Governing Preliminary and Final Proposals

### 2.1 Confidentiality

The content of all proposals will be kept confidential throughout the selection process and afterward. Copies of any preliminary or final proposal will not be shared with other respondents.

### 2.2 Disposition of Proposals

All materials submitted in response to the RFP shall become the property of CCS.

### 2.3 Question and Answer Period

CCS' responses to a firm's question(s) will be provided only to the firm asking the question(s) and not shared with other respondents.

### 2.4 Modification of Proposals

Modifications to final proposals will not be accepted by CCS. Respondents have the right to revise their preliminary proposals after the interview process to form their final proposal.

### 2.5 Late Submissions

Preliminary and final proposals received after the dates specified will not be considered.

## 2.6 Acceptance/Rejection of Submittal

CCS reserves the right to reject any or all responses to this RFP, to waive minor irregularities in any proposal or in the RFP procedures, and to accept any proposal presented which meets or exceeds these specifications and which is deemed to be in the best interests of CCS.

## 2.7 Preliminary Proposals

CCS expects respondents to submit a preliminary proposal that includes all required proposal guidelines element. This will not be viewed as the final proposal and respondents will have the opportunity, if necessary, to amend their preliminary proposal and develop a final proposal after the preliminary interview process.

## 2.8 Evaluation and Interviews

The Audit Committee will perform the evaluation of all preliminary proposals. Following this evaluation process, the committee may elect to ask qualified respondents to complete an oral interview before the committee. Oral interviews are provided at the sole discretion of CCS.

## 2.9 Final Proposal

All final proposals must be clearly marked as the respondent's final proposal. There will be no modifications of proposals once submitted and there will be no further communication with the respondent until a final decision has been made by CCS.

## 2.10 Final Provider Selection

It is the intent of CCS to select a firm that demonstrates a clear understanding of the organization's needs and concerns. While price is an important factor, CCS will evaluate proposals on price and other qualitative criteria:

- Prior experience auditing similar organizations
- Qualifications of staff to be assigned to the engagement
- CPA firm's understanding of work to be performed
- Technical resources
- References
- Completeness and timeliness of the proposal
- Peer review report and related materials
- Interviews with senior personnel
- Suspension and debarment confirmation

The final selection of the successful respondent is scheduled to be completed by 4/2/2020. The successful respondent will assume their responsibilities on 6/30/2020. All non-selected respondents will be notified via email by 4/3/2020.

### 3 Proposal Guidelines

In order to simplify the evaluation process and obtain maximum comparability, CCS requires that all responses to the RFP be organized in the format described below:

#### **Executive Summary**

Describe your understanding of the work to be performed and your firm's ability to perform the services detailed in this RFP, within the time frame provided.

#### **Professional Experience**

Provide a brief description of your firm, including name of the principal(s) of the firm, address, total number of employees, overall industry experience, certifications, affiliations, and qualifications serving non-profit organizations with similar size and operations. Discuss the firm's independence with respect to CCS, including any actual or perceived conflict of interest which may or may not exist.

#### **Staff Qualifications**

Indicate which partners, managers, and staff would be involved in providing services to CCS. Include their roles, qualifications, and experience. Additionally, provide a resume of the primary individuals listed. Discuss commitments you make to staff continuity and education in non-profit requirements.

#### **Audit Services**

Describe how your firm will approach the audit of the organization and the services to be performed in Section 1.5 of this document and any other necessary services. Include a description of the activities undertaken by your firm to promote and ensure audit quality and methods of compliance with all necessary regulations. Describe the type of assistance that will be required from CCS' staff. Also, discuss the firm's use of technology in the audit. Confirm the ability to perform services for a June 30 fiscal year-end. Indicate the expected timing and completion of the audit and the expected delivery of the financial statements and management letter. Finally, discuss the communication process used by the firm to discuss issues with management, Audit Committee, and the Board of Directors.

#### **Fees**

Provide a clear fee schedule for the fiscal year 2019/2020 audit and related services. Include the fees for four subsequent years, as well as provide any guarantees that can be made regarding increases in future years.

Discuss any value-added services that are included within the fee quote. State how you manage against overruns and how CCS can be assured of no additional billings. Provide any other fee information applicable to the proposal that has not been covered. Outline all provisions, termination clauses, and/or penalties for closing or changing the amount of services as needed.

CCS does not believe assistance, from the audit firm related to adoption of topic 606 or 842, will be necessary. CCS believes the government grants and contracts will be accounted for as contributions, and adoption of 606 will not have any significant impact on CCS. Additional audit procedures may be required to test our adoption of these standards and therefore, it is requested that these additional fees, if any, are identified within the fee schedule.

**Client References**

Provide a list of references, with names and contact information, for organizations for whom you have performed similar work. A minimum of three references are required.

**Peer Review Report**

Include a copy of your firm's most recent peer review report.

**Additional Considerations**

Describe any additional facets relevant to this RFP, which have not been previously mentioned that you feel warrant consideration or add to your firm's value.

Submission of a final proposal will be construed to imply agreement in advance to the services outlined in the enclosed materials. The proposal should be kept as brief as possible, with the subject areas clearly defined.

Submit all preliminary and final proposal to Marielle Downes [mdownes@ccssd.org](mailto:mdownes@ccssd.org)

## 4 Key Contacts

The following are key contacts for information regarding your proposal:

Marielle Downes, [mdownes@ccssd.org](mailto:mdownes@ccssd.org)

Deedre Robles, Chief Financial Officer, [drobles@ccssd.org](mailto:drobles@ccssd.org)

Verna Griffin-Tabor, Chief Executive Officer, [vtabor@ccssd.org](mailto:vtabor@ccssd.org)

All requests for additional information and questions should be coordinated through Marielle Downes at the email address listed above.