

Crater Regional Workforce Development Board Request for Proposal (RFP)

**RFP No. 20-0002
Financial Audit Services FY19 & FY 20**

Release Date
June 10, 2020

Proposal Deadline
July 2, 2020

Initial Contract Period
September 1, 2020 to June 30, 2021

Contract Extension
A contract awarded under this RFP may be extended for up to two (2) twelve (12) month performance periods, after completion of the Initial Contract Period, at the sole discretion of Crater Regional Workforce Development Board.

RFP Clarifications/Questions
Deadline to request clarifications to the RFP and to ask questions is
June 22, 2020, 3 PM.

Clarification to RFPs and answers to questions not contained in RFPs, as applicable and appropriate, will be posted on the Crater Regional Workforce Development Board (CRWDB) website at www.vcwcraterregion.com without further notice.

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Funding for Local Workforce Area 15 is provided by the U.S. Department of Labor Employment and Training Administration Workforce Innovation and Opportunity Act (WIOA) award of \$1,334,395 (Grant Number AA-30941-17-55-A-51) made to the City of Petersburg, VA on behalf of Crater Regional Workforce Development Board by the pass-through entity, the Virginia Community College System Office. Any/All contract(s) resulting from this RFP will be 100% funded by WIOA Title I funds. Zero (0) percent of the funding for contract(s) resulting from this RFP will be funded by non-federal sources.

Contracts resulting from this solicitation shall not discriminate against any person or organization submitting a proposal pursuant to this RFP because of race, color, religion, sex (including pregnancy, childbirth and related medical conditions, sex stereotyping, transgender status, and gender identity), age, genetics, protected veteran status, sexual orientation, gender identity or expression disability status, political affiliation or belief, national origin, or other bias prohibited any other characteristics protected by law. The Crater Regional Workforce Development Board is an Equal Opportunity Employer/Program funded 100% by the U.S. Department of Labor Workforce Innovation and Opportunity Act and a proud partner of the American Job Center Network. Auxiliary aids and services are available upon request to individuals with disabilities. TDD/TTY 711.

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I. Purpose

The purpose of this Request for Proposals (RFP) is to establish a contract through competitive negotiation for the professional services of a certified public accounting firm. Such firm's principal officers are to be independent certified public accountants (CPAs), certified or licensed by a regulatory authority of the Commonwealth of Virginia or other political subdivision of the United States, and hereinafter referred to as the "auditing firm." The auditing firm will be expected to conduct financial and compliance audits of Workforce Innovation and Opportunity Act (WIOA) awards and any other funding streams administered by the Crater Regional Workforce Development Board (CRWDB), Virginia Local Workforce Development Area (LWDA) 15.

Any contract(s) resulting from this RFP will be for the audit of the two (2) fiscal years of: July 1, 2018 through June 30, 2019 and July 1, 2019 through June 30, 2020. The resulting contract for services will be between CRWDB and the auditing firm. The contract will be for nine (9) months with an option for up to two (2) additional twelve (12) month renewals at the sole discretion of the CRWDB.

II. Background

A. The CRWDB is one of fifteen Local Workforce Development Areas (LWDA's) in Virginia as designated by the Governor of the Commonwealth. CRWDB is tasked with implementing, facilitating, and managing federal workforce development funds; partnering with various entities, both public and private; ensuring the delivery of quality services to job seekers, workers, and the business community through the Crater Regional Workforce System. The CRWDB also serves as the regional convener of workforce development stakeholders and resources, in order to develop and improve the region's workforce through a comprehensive strategic plan, recently set forth in the 2017-2020 Local Plan. The mission of the CRWDB is "To align workforce services to meet the needs of local employers for skilled and motivated workers." CRWDB's vision is "To be the preferred human capital resource for businesses and jobseekers in the Crater Region by providing high-quality, outcomes-driven, services that are focused on the needs of our customers: employers, jobs seekers, and the community".

B. The CRWDB is responsible for overseeing the delivery of training programs authorized under the WIOA within the Counties of Dinwiddie, Greensville, Prince George, Surry, Sussex, and the Cities of Colonial Heights, Emporia, Hopewell, and Petersburg, VA. The nine (9) jurisdictions comprise Virginia Local Workforce Development Area (LWDA) 15. Within the footprint of the LWDA 15, the CRWDB operates a comprehensive one-stop center located at 22 W. Washington St., Petersburg, VA and an affiliate center at 1300 Greensville County Circle, Emporia, VA.

C. Funds allotted under the WIOA and affiliated funding streams are used to implement programs to prepare youth and un-skilled adults for entry/reentry into the labor force and provide job training to dislocated workers and those economically disadvantaged

individuals and other individuals facing serious barriers to employment, who are in need of such training, to obtain productive employment.

D. The CRWDB projected funds to be audited for the periods ending June 30, 2019 and June 30, 2020, are as follows:

<u>Grant/Program PY 2018</u>	<u>CFDA No.</u>	<u>Projected Expenditures</u>
WIOA Title I – Adult	17.258	\$469,266.00
WIOA Title I – Youth	17.259	\$448,155.00
WIOA Title I – Dislocated Worker Program	17.278	\$332,244.00

<u>Grant/Program PY 2019</u>	<u>CFDA No.</u>	<u>Projected Expenditures</u>
WIOA Title I – Adult	17.258	\$500,566.00
WIOA Title I – Youth	17.259	\$487,440.00
WIOA Title I – Dislocated Worker Program	17.278	\$346,389.00

III. Statement of Needs

A. Audit services shall include examination of financial statements in accordance with generally accepted auditing standards (GAAS), promulgated by the American Institute of Certified Public Accountants (AICPA), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Generally Accepted Governmental Auditing Standards (GAGAS); Title 2 U.S. *Code of Federal Regulations* Part 200 *Uniform Administrative Requirements, Cost Principles and Audit Requirements* for federal awards; *the Single Audit Act of 1984* (as amended in 1996) and as required by the Virginia Community College System (VCCS) and the Department of Labor – Employment & Training Administration (ETA).

B. Audit services shall include an examination for compliance with applicable federal laws and regulations and applicable regulations and laws of the Commonwealth of Virginia as well as other applicable contracts and grant agreements. Compliance references include Public Law 113-128 (Workforce Innovation and Opportunity Act) and other grants as applicable. Applicable regulations and policies may vary by agency and/ or program, and the auditing firm will need to obtain those particular statutes and rules pertinent to the programs to be included in the audit. The auditing firm shall perform sufficient tests to determine compliance with all applicable matters and shall report any material departures.

C. CRWDB utilizes QuickBooks for financial management, reporting, and maintenance of accounting records. Accounting data from prior years (audit reports, management letters, etc.) are accessible to authorized Federal and awarding agency staff and verifiable for monitoring, reporting, audit and evaluation purposes.

Records retention procedures for the CRWDB are conducted in accordance with 2 CFR 200.333, which requires that records be retained for three years from the date of the submission of the final expenditure report for the program year in question.

D. The auditing firm shall retain working papers and reports for a minimum of three (3) years after the date of issuance of the auditor's report(s) to the CRWDB unless the auditing firm is notified in writing by the cognizant agency for audit, oversight agency for audit or pass-through entity to extend the retention period.

If the auditing firm becomes aware that the Federal awarding agency, pass-through entity, or the CRWDB is contesting an audit finding, the auditing firm shall contact the parties contesting the audit finding for guidance prior to the destruction of the working papers and reports.

Audit working papers shall be made available upon request to the cognizant or oversight agency for audit or its designee, a Federal agency providing direct or indirect funding, or GAO at the completion of the audit, as part of a quality review, to resolve audit findings, or to carry out oversight responsibilities consistent with the purpose of this part. Access to working papers includes the right of Federal agencies to obtain copies of working papers, as is reasonable and necessary.

E. The CRWDB's Finance Director will serve as the agency's audit monitor during the contract to perform a review of any planning documents, internal control review documents, audit work programs, audit work papers, and draft management letter comments prepared by the audit firm.

At the conclusion of the engagement but prior to the issuance of the final report, the auditing firm shall conduct an exit conference with the appropriate officials of the CRWDB to review audit findings and to provide responses and clarifications as deemed appropriate.

F. The auditing firm shall assist the CRWDB in preparing the audit to be submitted to the Federal Audit Clearinghouse.

G. The CRWDB reserves the right to conduct any review to assure services conform to these specifications.

IV. Reporting and Delivery Requirements

A. The auditing firm shall submit the independent auditor's reports to be delivered to the CRWDB in final form on or before January 31, 2021.

B. All final fieldwork shall be performed in a reasonable and timely manner and shall be completed between September 1, 2020 and November 15, 2020.

C. The auditing firm shall submit to the CRWDB a comprehensive management letter indicating any deficiencies noted in internal controls and in the accuracy of financial records, and any deficiencies in the compliance report mentioned in Section III., (Statement of Needs) of this RFP on or before January 31, 2021.

V. Proposal Preparation and Submission Requirements

A. General Proposal Requirements

The auditing firm shall furnish one (1) unbound copy of the final report along with ten (10) bound copies of the final report to the CRWDB, and one (1) electronic copy.

1. Proposal preparation

- a. No portion of the work shall be subcontracted without the prior written consent of the CRWDB. In the event that the auditing firm desires to subcontract some part of the work specified herein, the auditing firm shall clearly state its intentions and furnish the names, qualifications, and experience of the proposed subcontractor(s) as part of their signed proposal.
- b. Proposals shall be signed by an authorized representative of the offeror. All information requested must be submitted. Failure to submit all information requested may result in the CRWDB requiring prompt submission of omitted information and/or giving a lower evaluation of the proposal. Proposals, which are substantially incomplete, or lack key information, may be rejected by the CRWDB. Mandatory requirements are those required by law or regulation and are such that they cannot be waived and are not subject to negotiation.
- c. Proposals should be prepared simply and economically, providing a straightforward, concise description of capabilities to satisfy the requirements of the RFP. Emphasis should be placed on completeness and clarity of content.
- d. Proposals should be organized in the order in which the requirements are presented in the RFP. All pages of the proposal should be numbered. Each paragraph in the proposal should reference the guiding paragraph number of the corresponding section in the RFP.
- e. Each copy of the proposal should be bound, or contained in a single volume/file where practical. All documentation submitted with the proposal should be contained in a single volume/file.
- f. Ownership of all data, materials, and documentation originated and prepared for the CRWDB pursuant to the RFP shall belong exclusively to the CRWDB and are subject to public inspection in accordance with the Virginia Freedom of Information Act.

Trade secrets or proprietary information submitted by an offeror shall not be subject to public disclosure under the Virginia Freedom of Information Act; however, the applicant must invoke the protection of Section 11-52D of The Code of Virginia, in writing, either before or at the time the data is

submitted. The written notice must specifically identify the data or materials to be protected and state the reasons why protection is necessary. The proprietary or trade secret material submitted must be identified by some the specific words, figures, or paragraphs that constitute trade secret or proprietary information.

The classification of an entire proposal document, line item prices, and/or total proposal prices, as proprietary or trade secrets is not acceptable and will result in rejection and return of the proposal.

- g. This is a professional services solicitation, applicants are not required to submit a cost schedule with their proposal but may do so in a separate envelope labelled "Non-Binding Cost Estimate". The cost will not be considered in the evaluation for the proposal.

2. Oral Presentations

Offerors who submit a proposal in response to the RFP may be required to give an oral presentation of their proposal to the Committee. This provides an opportunity for applicants to clarify or elaborate on their proposal. This is a fact-finding and an explanation session only and does not include negotiation. ***Oral presentations are an option of the CRWDB and may or may not be conducted.***

B. Specific Proposal Requirements

Proposals should be as thorough and detailed as possible so that the Committee. may properly evaluate the offerors' capabilities to provide the required services. Applicants are required to submit the following items as a complete proposal:

1. *Fully completed Cover Sheet:* The offeror shall complete the Cover Sheet (ATTACHMENT B) and insert it as the first page of the proposal.
2. *Qualifications and experience of auditing firm:* The offeror shall provide an overview of its organization including its qualifications to perform the audit and the firm's experience with auditing Workforce Innovation and Opportunity Act funds, federal grant auditing, and political sub-division audits in the Commonwealth; the years the firm has been in business and the number and location of offices in the U.S. The applicant shall disclose the identity of any parent corporation and any subsidiaries, if appropriate, and of any subcontractors. The offeror shall clarify that:
 - a. They are an independent firm, as defined by applicable auditing standards,
 - b. They have not been suspended or debarred from performing government audits or from other government activity, and
 - c. They have not been the object of any disciplinary action during the past three (3) years.

- d. The applicant shall briefly describe any peer reviews conducted within the last three (3) years and the results of such reviews.
3. *References from other clients that pertain to prior project experience encompassing the same or similar requirements as set forth in the Statement of Needs.*
- Supply three (3) project references, which must include company name, address, phone number, and contact person.
 - For each referenced project, the applicant shall provide a description of the work performed, the time period of the project, the staff-months expended, and the actual completion dates of the project.
4. *Quality and Experience of Applicant, and Any Subcontractor Personnel to be assigned to the project:* Qualifications, and experience of specific personnel to be assigned to the project are required. Resumes including relevant experience and continuing professional education for each supervisory person to be assigned to perform the audit are also to be provided.
5. *Methodology:* The offeror shall provide a narrative describing in general detail the procedures that will be followed to plan, conduct, and report the results of the audit and how these activities will be coordinated with the CRWDB staff.
6. *Capability:* The offeror shall provide a narrative describing in general detail the methods that will be used during the conduct of the audit that will result in by-products such as: improved processes, technical assistance, and cooperative problem solving.
7. *Other Criteria - Small Business, Woman or Minority Owned Business Participation:* The offeror shall indicate if they are a small, women or minority owned business. To the extent that the applicant proposes to subcontract with a small business, women or minority owned business, describe the degree of participation in terms of percent of contract hours and fees and the applicant's plan to involve the subcontracting firm in the audit. Any assignment of the contract in whole or part must be pre-approved by the CRWDB.
8. *Assurances and Certifications:* The offeror review and sign the Assurances and Certifications (ATTACHMENT A) certifying that it will fully comply. ATTACHMENT A, in its entirety, shall be included in the proposal as the last section.

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VI. Evaluation Criteria

Proposals shall be evaluated by the CRWDB using the following criteria:

No.	Evaluation Criteria	Point Value
1	<i>Qualifications and experience of applicant in providing auditing services</i>	40
2	<i>References from other clients</i>	10
3	<i>Quality and experience of personnel to be assigned to the project</i>	20
4	<i>Methodology (Applicant's approach to accomplishing financial and compliance audits)</i>	20
5	<i>Capability (Applicant's approach in accomplishing audits that improve the client's processes, coordinate auditing with technical assistance, suggestions to implement solutions to ensure problems do not persist, and demonstrate cooperative, timely, and appropriate methodology)</i>	10
	TOTAL	100

The Committee will engage in individual discussions with two or more offerors deemed fully qualified, responsible and suitable on the basis of initial responses and with emphasis on professional competence to provide the required services. Repetitive informal interviews shall be permissible and non-binding cost estimates may be discussed. The offerors shall be encouraged to elaborate on their qualifications and performance data or staff expertise pertinent to the proposed project, as well as alternative concepts.

The Committee will select, in the order of preference, two or more offerors whose professional qualifications and proposed services are deemed most meritorious. Negotiations shall then be conducted by the Committee, beginning with the offeror ranked first. If a contract satisfactory and advantageous to the CRWDB can be negotiated at a price considered fair and reasonable, the award shall be made to that offeror. Otherwise, negotiations with the offeror ranked first shall be formally terminated and negotiations conducted with the offeror ranked second, and so on until such a contract can be negotiated at a fair and reasonable price. Should the CRWDB determine in writing, and in its sole discretion, that only one offeror is fully qualified or that one offeror is clearly more highly qualified and suitable than the others under consideration, a contract may be negotiated and awarded to that offeror.

VII. Award of Contract

An award shall be made to the responsible firm whose proposal is determined in writing to be the more advantageous to the CRWDB. Information and/or factors gathered during interviews, negotiations and any reference checks, in addition to the evaluation criteria stated in the RFP, and any other information or factors deemed relevant by the CRWDB, shall be utilized in the final award. The contract file shall contain the basis on which the award is made. The award of a contract shall be at the sole discretion of the CRWDB. The award shall be based on the evaluation of all information as the CRWDB may request. The CRWDB reserves the right to accept or reject any or all proposals in whole or in part

and to waive any informality in the RFP. Further, the CRWDB reserves the right to enter into a contract deemed to be in its best interest.

VIII. General Terms and Conditions

A. **Applicable Laws and Courts:** This solicitation and any resulting contract shall be governed in all respects by the laws of the Commonwealth of Virginia and any litigation with respect hereto shall be brought in the courts of the Commonwealth. The offeror shall comply with all applicable federal, state and local laws, and rules and regulations.

B. **Anti-Discrimination:** By submitting their proposals, the offeror certify to the CRWDB that they will conform with the provisions of the Federal Civil Rights Act of 1964, as amended, as well as the Virginia Fair Employment Contracting Act of 1975, as amended, and where applicable, the Virginians With Disabilities Act, the Americans With Disabilities Act, and Section 2.2-4310 of the Virginia Public Procurement Act.

1. During the performance of any contract resulting from this RFP, the contractor agrees as follows:
 - a. The contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex, national origin, or disabilities, except where religion, sex or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the auditing firm. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.
 - b. The contractor firm, in all solicitations or advertisements for employees placed by or on behalf of the contractor, will state that such contractor is an equal opportunity employer.
 - c. Notices, advertisements, and solicitations placed in accordance with federal law, rule, or regulation shall be deemed sufficient for the purpose of meeting these requirements.

C. **Ethics in Public Contracting:** By submitting their proposals, contractor certify that their proposals are made without collusion or fraud and that they have not offered or received any kickbacks or inducements from any other contractor, supplier, manufacturer or subcontractor in connection with their proposal, and that they have not conferred with any employee having official responsibility for this procurement transaction, and have not received any payment, loan, subscription, advance, deposit of money, services or anything of more than nominal value, presented or promised, unless consideration of substantially equal or greater value was exchanged. The contractor and any related organizations will not be allowed, during the contract period, to perform or submit proposals on accounting, consulting, compilation and review, or any other services for the CRWDB.

D. **Immigration Reform and Control Act of 1986:** By submitting their proposals, firms certify that they do not and will not during the performance of this contract employ illegal alien workers or otherwise violate the provisions of the federal Immigration Reform and Control Act of 1986.

E. **Debarment Status:** By submitting their proposals, firm certify that they are not currently debarred by the Commonwealth of Virginia from submitting bids or proposals on contracts for the type of goods and/or services covered by this solicitation, nor are they an agent of any person or entity that is currently so debarred.

F. **Antitrust:** By entering into a contract, the firm conveys, sells, assigns, and transfers to the CRWDB all rights, title, and interest in and to all causes of the action it may now have or hereafter acquire under the antitrust laws of the United States and the Commonwealth of Virginia, relating to the particular goods or services purchased or acquired by the CRWDB under said contract.

G. **Mandatory Use of Forms and Terms and Conditions:** Failure to include fully executed required forms (ATTACHMENTS A and B) may be a cause for rejection of the proposal. Modification of, or additions to, the General Terms and Conditions of the solicitation may be cause for rejection of the proposal; however, the CRWDB reserves the right to decide, on a case by case basis, in its sole discretion, whether to reject such a proposal.

H. **Clarification of Terms:** If any perspective firm has questions about the specifications or other solicitation documents, the prospective firm should contact the CRWDB's Executive Director for technical assistance no later than five (5) working days before the proposal due date. Any revisions to the solicitation will be made only by addendum issued by the CRWDB.

I. **Payment:** Payment to the firm shall be made upon completion of the services and acceptance of the reports by the CRWDB or other terms as mutually agreed upon by the parties.

J. **Precedence of Terms:** Paragraphs A-H of these General Terms and Conditions shall apply in all instances. In the event there is a conflict between any of the other General Terms and Conditions and any Special Terms and Conditions in this solicitation, the Special Terms and Conditions shall apply.

K. **Qualifications of Firms:** The CRWDB may make such reasonable investigations as deemed proper and necessary to determine the ability of the contractor firm and subcontractor(s) to perform the services/furnish the goods, and firm and subcontractor(s) shall furnish to the CRWDB all such information and data for this purpose as may be requested. The CRWDB reserves the right to inspect the firm's and subcontractor(s)'

physical facilities prior to award to satisfy questions regarding the firm's capabilities. The CRWDB further reserves the right to reject any proposal if the evidence submitted by, or investigations of, such firm fails to satisfy the CRWDB that such firm is properly qualified to carry out the obligations of the contract and to provide the services and/or furnish the goods contemplated therein.

L. **Insurance:** By signing and submitting your qualifications under this solicitation, the Contractor certifies that if selected for the pool, it will have minimum insurance coverage at the time the contract is awarded. The Contractor further certifies that the insurance will maintain valid during the entire term of the contract and that all insurance coverage will be provided by insurance companies authorized to sell insurance in Virginia by the Virginia State Corporation Commission.

1. MINIMUM INSURANCE COVERAGES AND LIMITS REQUIRED

a. **Workers' Compensation** - Statutory requirements and benefits. Coverage is compulsory for employers of three or more employees, to include the employer. Contractors who fail to notify the County of increases in the number of employees that change their workers' compensation requirements under the *Code of Virginia* during the course of the contract shall be in noncompliance with the contract.

b. **Employer's Liability** - \$100,000.

c. **Commercial General Liability** - \$1,000,000 per occurrence. Commercial General Liability is to include bodily injury and property damage, personal injury and advertising injury, products and completed operations coverage.

The CRWDB elected and appointed officials, officers, consultants, agents and employees, and affiliate or subsidiary boards are additional insured must be listed as additional insured and so endorsed on the policy.

d. **Automobile Liability** - \$1,000,000 per occurrence.

M. **Taxes:** The CRWDB is exempt from Federal Excise and State Sales and Use Tax on all tangible personal property purchased or leased by it for its use or consumption. The Contractor shall pay all County, City, State and Federal taxes required by law enacted at the time proposals are received and resulting from the work or traceable thereto, under whatever name levied. Said taxes shall not be added to the contract price between the County and the Contractor, as the taxes shall be an obligation of the Contractor and not of the County, and the County shall be held harmless for same by the Contractor. Exemption certification will be supplied upon request.

N. **Testing and Inspection:** The CRWDB reserves the right to conduct any test/inspection it may deem advisable to assure goods and services conform to the specifications.

O. **Assignment of Contract:** A contract shall not be assignable by the firm in whole or in part without the written consent of the CRWDB.

P. **Changes to the Contract:** Changes can be made to the contract in any of the following ways:

1. The parties may agree in writing to modify the scope of the contract. An increase or decrease in the price of the contract resulting from such modification shall be agreed to by the parties as a part of their written agreement to modify the scope of the contract.
2. The CRWDB may order changes within the general scope of the contract at any time by written notice to the auditing firm. Changes within the scope of the contract include, but are not limited to, items such as services to be performed and the timing of services rendered and dates of deliverables. The contractor shall comply with the notice upon receipt. The firm shall be compensated for any additional costs incurred as the result of such order and shall give the CRWDB a credit for any savings. Said compensation shall be determined by one of the following methods:
 - a. By mutual agreement between the parties in writing or;
 - b. By agreeing upon a unit price or using a unit price set forth in the contract. If the work can be expressed in units, the contractor shall account for the number of units of work performed, subject to the CRWDB's right to audit the firm's records and/or to determine the correct number of units independently; or
 - c. By ordering the firm to proceed with the work and keep a record of all costs incurred and savings realized, a markup for overhead and profit may be allowed if provided by the contract. The same markup shall be used for determining a decrease in price as a result of savings realized. The auditing firm shall present the CRWDB with all vouchers and records of expenses incurred and savings realized.

The CRWDB shall have the right to audit the records of the contractor, as it deems necessary to determine costs or savings. Any claim for an adjustment in price under this provision must be asserted by written notice to the CRWDB within thirty (30) days from the date of receipt of the written order from CRWDB. If the parties fail to agree upon an amount of adjustment, the question of an increase or decrease in the contract price or time for performance shall be resolved by the Disputes Clause of this contract or, if there is none, in accordance with the disputes provisions of the Commonwealth of Virginia Public Procurement Act. Neither the existence of a claim nor a dispute resolution process, litigation or any other provision of this contract shall excuse the auditing firm from promptly

complying with the changes ordered by the CRWDB, or with the performance of the contract generally.

Q. **Default:** In case of failure to deliver services in accordance with the contract terms and conditions, the CRWDB, after due oral or written notice, may procure them from other sources and hold the auditing firm responsible for any resulting additional purchase and administrative costs. This remedy shall be in addition to any other remedies which the CRWDB may have available to it.

R. **Assurances and Certifications:** All responders to this RFP shall agree to comply with, sign and include in their proposal, the attached "Assurances and Certifications" (Attachment A).

IX. Special Terms and Conditions

A. **Confidentiality of Information:** The contractor shall treat all information utilized in its performance of the contract as confidential, personal information. The contractor shall handle all confidential information in accordance with the Virginia Privacy Protection Act. All files and other records developed or maintained pursuant to the execution of the contract are the property of the CRWDB and shall be delivered to the agency upon demand. The contractor merely serves as the custodian of the files and acts as agent for the CRWDB in the performance of the project requirements.

B. **Cancellation of Contract:** The CRWDB reserves the right to cancel and terminate any resulting contract, in part or in whole, upon ten (10) days written notice to the contractor. In such event, the CRWDB will only be liable for costs incurred to the date of termination. The contractor shall not be entitled to any compensation for lost profits or for any other type of contractual compensation or damage other than those provided by the preceding sentence. Upon payment of the forgoing, CRWDB shall have no further obligations to the contractor of any nature.

C. **Contractual Renewal:** Contract may be renewed for up to two (2) additional twelve (12) month periods at the sole discretion of the CRWDB.

D. **Contract Extension:** The CRWDB reserves the right to extend any resulting contract, in part, for a period of up to four (4) months, under the terms and conditions of the original contract, to allow completion of work undertaken, but not completed, during the original term of the contract, without additional consideration to be paid to the contractor.

E. **Termination:** The CRWDB reserves the right to terminate the contract for the convenience of the CRWDB when certain occasions arise. It is understood and agreed between the CRWDB and the contractor, that the CRWDB shall be bound hereunder only to the extent of the funds available or which may hereafter become available for the purpose of this agreement.

F. **Workforce Innovation and Opportunity Act (WIOA):** This solicitation is subject to the provisions of WIOA and state oversight, financial management, monitoring, procurement, equal opportunity, the Commonwealth of Virginia's WIOA Regulations and Policy as promulgated by the Virginia Community College System (VCCS), and any revisions thereto, which are hereby incorporated into this contract in their entirety. This solicitation is subject to specific grant requirements, which are hereby incorporated into this contract in their entirety.

X. **Indemnification:** The contractor agrees to indemnify, defend and hold harmless the CRWDB, its officers, agents, and employees from any claims, damages and actions of any nature, whether at law or in equity, arising from or caused by any services of any kind or nature furnished by the contractor, provided that such liability is not attributed to the sole negligence of the CRWDB. These provisions apply to each sub-tier auditing firm performing under the primary contract.

XI. **Identification of Proposal Envelope:** The fully completed and signed proposal shall be returned in an envelope or package, sealed and identified as follows:

From: Name of Offeror
 Street Address/P.O. Box Number
 City, State, Zip Code

The envelope/package should be addressed to:

Crater Regional Workforce Development Board
22 W. Washington Street, Petersburg, VA 23803

Attention: Sophenia H. Pierce-CRWDB Executive Director
RFP No. 20-0002
Financial Audit Services FY19 & FY 20

ATTACHMENT A

ASSURANCES AND CERTIFICATIONS RFP No. 20-0002 - Financial Audit Services FY19 & FY 20

The Crater Regional Workforce Development Board (CRWDB) will not award a contract where the Sub-Recipient has failed to accept the ASSURANCES AND CERTIFICATIONS contained in this section. The following Certifications and Assurances are incorporated by reference and will be made part of any contract(s) entered into by CRWDB as a result of all RFPs. All changes to said Acts, regulations, and directives are automatically incorporated into this RFP and any contract(s) resulting from this RFP. Any explanation provided with each assurance and certification below shall be construed as a brief overview of the requirement and not all-inclusive. All proposers are strongly encouraged to research, read and understand the full regulations associated with each of the assurances and certifications listed. Code references are provided where applicable.

In performing its responsibilities under a contract with CRWDB, the Sub-recipient (contractor) hereby certifies and assures that it will fully comply with the following and all other applicable laws and regulations:

A. Government-wide debarment and suspension, and government-wide drug-free workplace requirements: All WIOA Title I grant recipients and subrecipients must comply with the government-wide requirements for debarment and suspension, and the government-wide requirements for a drug-free workplace in accordance with the Drug-Free Workplace Act of 1988.

References: 20 CFR 983.200 (d); 41 U.S.C. 8103 *et seq.*; 2 CFR part 182.

A contract award must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 186 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

B. Prohibition on Contracting with Corporations that have:

Felony Criminal Convictions - WIOA Title I grant recipients may not knowingly enter into a contract with any corporation that was convicted of a felony criminal violation under any Federal law in the preceding 24 months. Reference: P.L. 115-141, Division E, Title VII, Section 746.

Unpaid Tax Liabilities - WIOA Title I grant recipients may not knowingly enter into a contract with any corporation that has any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability. Reference: P.L. 115-141, Division H, Title V, Section 745.

C. Mandatory disclosures: All WIOA Title I recipients and subrecipients of Federal awards must disclose as required at 2 CFR 200.113, in a timely manner, in writing, all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award.

Failure to make required disclosures can result in any of the remedies described in 2 CFR 200.338 (remedies for noncompliance), including suspension or debarment.

References: 20 CFR 683.200 (h); 2 CFR 200.113; 2 CFR 200.338.

D. WIOA, WIOA Final Rule, Virginia Board of Workforce Development, duly authorized waivers approved by the USDOL, and Local Workforce Area 15 Regulations: Contractors shall comply with WIOA, relevant procedures, guidelines, and directives created by the Virginia Board of Workforce Development, and Local Workforce Area 15 regulations and policies.

The Contractor further certifies that it has no commitments or obligations that are inconsistent with compliance with these and any other pertinent federal regulations and policies, and that any other agency, organization, or party which participates in the implementation of the programs funded pursuant to any resulting contract(s) shall have no such commitments or obligations. References: P.L. 113-128; 20 CFR parts 603, 651, 652 *et al.*; §§ 2.2-2472 *et seq.* of the Code of Virginia.

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ASSURANCES AND CERTIFICATIONS (Continued) RFP No. 20-0002 - Financial Audit Services FY19 & FY 20

Nothing in the WIOA (including the amendments made by this Act) shall be construed to supersede the privacy protections afforded parents and students under section 444 of the General Education Provisions Act (20 U.S.C. 1232g).

E. Nondiscrimination and Equal Opportunity Assurance: No individual in the United States may, on the basis of race, color, religion, sex (including pregnancy, childbirth, and related medical conditions, sex stereotyping, transgender status, and gender identity), national origin (including limited English proficiency), age, disability, or political affiliation or belief, or, for beneficiaries, applicants, and participants only, on the basis of citizenship or participation in any WIOA Title I-financially assisted program or activity, be excluded from participation in, denied the benefits of, subjected to discrimination under, or denied employment in the administration of or in connection with any WIOA Title I-financially assisted program or activity. References: 29 CFR 38; WIOA Section 188.

Additionally, the contractor(s) assure compliance with the following relevant regulations:

1. Equal Employment Directives;
2. Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 as amended (P.L. 92-318);
3. The Age Discrimination Act of 1975, as amended;
4. The Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970, as amended (P.L. 91-616);
5. The Americans with Disabilities Act of 1990 (P.L. 101-336).
6. Improving Access to Services for Persons with Limited English Proficiency (Executive Order 13166; USDOL Policy Guidance, Volume 68, Number 103, pages 32289-22305);
7. Title IX of the Education Amendments of 1972, as amended (P.L. 92-318).

F. Section 504 of the Rehabilitation Act of 1973: All contractors shall comply with Section 504 of the Rehabilitation Act of 1973, as amended; all requirements imposed by the applicable USDOL regulations, and all guidelines and interpretations issued pursuant thereto. References: 29 U.S.C. 794; 29 CFR 32.

G. Titles VI, VII, and IX of the Civil Rights Act of 1964: Contractor(s) shall comply with Titles VI, VII, and IX of the Civil Rights Act of 1964 and the regulations issued pursuant thereto. The contractor(s) shall not unlawfully discriminate against any employee or applicant for employment because of race, religion, color, sex, age, or national origin unless it is a bona fide occupational qualification reasonably necessary to the normal operation of the organization. The contractor(s) agrees to put in conspicuous places, available to employees and applicants for employment, notice setting forth the provisions of this nondiscrimination clause. Reference: P.L. 88-352.

H. Veterans Priority of Service: The Jobs for Veterans Act (P.L. 107-288) requires recipients to provide priority of service to veterans and spouses of certain veterans for the receipt of employment, training, and placement services in any job training program directly funded, in whole or in part, by the DOL. The regulations implementing this priority of service can be found at 20 CFR part 1010.

I. Human Trafficking: Executive Order 13333-Human Trafficking requires termination without penalty, if a subgrantee, contractor, or subcontractor engages in human trafficking. Reference: 22 U.S.C. 7104 (g).

J. Nepotism: 1. No individual may be placed in a WIOA employment activity if a member of that person's immediate family is directly supervised by or supervises that individual. 2. To the extent that an applicable State or local legal requirement regarding nepotism is more restrictive than this provision, then such State or local requirement must be followed. Reference: 20 CFR 683.200 (g)(1)(2).

K. Restrictions on lobbying: All WIOA Title I grant recipients and subrecipients must comply with the restrictions on lobbying specified in WIOA sec. 195. References: WIOA sec. 195; P.L. 115-141, Division H, Title V, Section 503; 29 CFR part 93; 29 CFR Appendix A to part 93.

Byrd Anti-Lobbying Amendment - Contractors that apply or bid for an award exceeding \$100,000.00 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer

ATTACHMENT A

ASSURANCES AND CERTIFICATIONS (Continued) RFP No. 20-0002 - Financial Audit Services FY19 & FY 20

or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

L. Prohibition on Providing Federal Funds to ACORN: Federal funds may not be provided to the Association of Community Organizations for Reform Now (ACORN), or any of its affiliates, subsidiaries, allied organizations or successors. Reference: P.L. 115-141, Division H, Title V, Section 522.

M. Restriction on the Promotion of Drug Legalization: No Federal funds shall be used for any activity that promotes the legalization of any drug or other substance included in schedule I of the schedules of controlled substances. Reference: P.L. 115-141, Division H, Title V, Section 509.

N. Restriction on Purchase of Sterile Needles or Syringes: No Federal funds shall be used to purchase sterile needles or syringes for the hypodermic injection of any illegal drug. Reference: P.L. 115-141, Division H, Title V, Section 520.

O. Privacy Act: No funds can be used in contravention of the 5 U.S.C. 552a or regulations implementing the Privacy Act.

P. Health Benefits Coverage for Contraceptives: Federal funds may not be used to enter into or renew a contract which includes a provision for drug coverage unless the contract includes a provision for contraceptive coverage. Reference: P.L. 115-141, Division E, Title VII, Section 726.

Q. Restrictions on Health Benefits Coverage for Abortions: Federal funds may not be expended for health benefits coverage that includes coverage of abortions, except when the abortion is due to a pregnancy that is the result of rape, incest, or other specified exceptions. Reference: P.L. 115-141, Division H, Title V, Sections 506 and 507.

R. Clean Air Act: Contracts of amounts in excess of \$150,000.00 require the contractor to comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act and the Federal Water Pollution Act as amended. Violators must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA). References: 42 U.S.C. 7401; 33 U.S.C. 1251-1387.

S. Rights to Inventions Made Under a Contract or Agreement: Rights to inventions made by nonprofit organizations and small business firms under government grants, contracts and cooperative agreements. CRWDB may retain the entire right, title, and interest to each invention subject to 35 U.S.C. 203 that is created or developed under this agreement with funds from this agreement. The VCCS and the USDOL shall have unlimited rights to any data first produced or delivered under this agreement. References: 37 CFR 401.2; 37 CFR 401; 35 U.S.C. 203.

T. Buy-American: All funds authorized in Title I of WIOA must be expended in compliance with secs. 8301 through 8303 of the Buy American Act. References: 41 U.S.C. 8301-8305; WIOA sec. 502 (a), (b)(1).

U. Virginia Child Labor Laws and Worker's Compensation Act, Procurement of goods obtained through child labor: Contractor(s) must comply with all applicable sections of these regulations. References: P.L. 114-141, Division H, Title I, Section 103; §§Section 40.1-78 et seq. of the Code of Virginia; §§65.2 et seq. of the Code of Virginia.

V. Occupational Safety and Health Standards: Contractors shall conform to the standards contained in the Occupational Safety and Health Standards for general industry (29 CFR 1910) inclusive of the "Virginia Preface to OSHA Standards Book for General Industry."

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ASSURANCES AND CERTIFICATIONS (Continued) RFP No. 20-0002 - Financial Audit Services FY19 & FY 20

W. Reporting of Waste Fraud and Abuse: No entity receiving federal funds may require employees or contractors of such entity seeking to report fraud, waste, or abuse to sign internal confidentiality agreements or statements prohibiting or otherwise restricting such employees or contractors from lawfully reporting such waste, fraud, or abuse to a designated investigative or law enforcement representative of a Federal department or agency authorized to receive such information. Reference: P.L. 115-141, Division E, Title VII, Section 743.

X. Prohibition Against Text Messaging While Driving: Executive Order 13513 prohibits texting while driving by Government Contractors, Subcontractors, recipients, and subrecipients.

Y. Seat Belts: Executive Order 13043 encourages recipients to adopt and enforce on-the-job seat belt policies and programs for their employees when operating vehicles, whether organizationally owned or rented or personally owned.

Z. Fair Labor Standards Act Amendment for Major Disasters: Changes to the "Maximum Hours Worked" section of the Fair Labor Standards Act of 1938 regarding major disasters. Reference: P.L. 115-141, Division, H, Title I, Section 109.

AA. Additional Fiscal and Administrative Requirements:

1. OMB 2 CFR Chapter I, Chapter II, Part 200, et al. - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards dated December 26, 2013.
2. OMB 2 CFR Part 2900 - USDOL Exceptions to Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards dated December 19, 2014.
3. Federal Funding Accountability and Transparency Act of 2006, P.L. 109-282, as amended by section 6202(a) of P.L. 110-252 (31 U.S.C. 6101).
4. Salary and Bonus Limitations pursuant to P.L. 115-141, Division H, Title I, Section 105.
5. Section 89 of the Internal Revenue Code

BB. Virginia Freedom of Information Act: Contractors shall conform to the Virginia Freedom of Information Act, §§ 2.2-3700 et seq. of the Code of Virginia, except as otherwise required by federal or state law, consistent with federal confidentiality requirements and with the Government Data Collection and Dissemination Practices Act, §§ 2.2-3800 et seq. of the Code of Virginia.

CC. Virginia Public Procurement Act (VPPA): This RFP, and any resulting contract(s), is subject to the provisions of the VPPA and any revisions thereto, which are hereby incorporated into this document by reference. Reference: §§ 2.2-4300 et seq. Code of Virginia.

DD. Public Announcements: When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with WIOA Title I funds, the contractor receiving funds pursuant to any contract(s) under this RFP shall clearly identify:

- a) The percentage of the total costs of the program or project that will be financed with WIOA Title I funds;
- b) The dollar amount of WIOA Title I funds for the project or activity; and, c) The percentage and dollar amount of the total cost of the project or activity that will be funded by non-federal sources.

ATTACHMENT A

ASSURANCES AND CERTIFICATIONS (Continued) RFP No. 20-0002 - Financial Audit Services FY19 & FY 20

The Subrecipient (contractor) certifies and assures that it will comply with all regulations implementing the laws/regulations listed above. The assurance applies to the subrecipient's operation of the WIOA Title I-financially assisted program or activity, and to all agreements the subrecipient makes to carry out the WIOA Title I-financially assisted program or activity. The Sub-recipient understands that CRWDB and the United States have the right to seek judicial enforcement of the assurance.

I further certify that the accompanying bid is not the result of or affected by, any act of collusion with another person or company engaged in the same line of business or commerce, or any act of fraud punishable under, Chapter 12, Title 18.2, 498.4 of the *Code of Virginia*, 1950, as amended. Furthermore, I understand that fraudulent and collusive bidding is a crime under the Virginia Governmental Frauds Act, the Virginia Government Bid Rigging Act, the Virginia Anti-Trust Act, and Federal Law and can result in fines, prison sentences, and civil damage awards.

I further certify that the accompanying bid is in compliance with the *State and Local Government Conflict of Interests Act* 2.2- 3100, supplemented by Article 6, 2.2-4367-69 of the *Code of Virginia*. Specifically, no CRWDB employee, employee's partner, or any member of the employee's immediate family holds a position with the bidder, offeror, or contractor such as an officer, director, trustee, partner or the like, or is employed in a capacity involving personal and substantial participation in the procurement transaction, or owns or controls an interest of more than five percent.

Name and Title of Authorized Representative of the Responder/Subrecipient

Signature of Authorized Representative of the Responder/Subrecipient

Date

Name of Responder/Subrecipient Organization

The Crater Regional Workforce Development Board is an Equal Opportunity Employer/Program funded 100% by the U.S. Department of Labor Workforce Innovation and Opportunity Act (WIOA) and a proud partner of the American Job Center Network. CRWDB is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. All voice telephone numbers on this document may be reached by persons using TTY/TDD equipment vial the Virginia Relay Service at 711. Are you wanting to restate our EO statement here?

Attachment B

Cover Sheet

Crater Regional Workforce Development Board

Request for Proposal

RFP No. 20-0002 Financial Audit Services FY19 & FY 20

Name of Lead: _____

Agency/Organization: _____

Street Address: _____

City, State, Zip: _____

Contact Person: _____

Phone: _____ Email: _____

By my signature below, I attest that I have read the Request for Proposal (RFP) for the service named above, and that to the best of my knowledge and belief, all information in this application is true and correct, that the proposer understands and accepts all requirements and procedures stated therein, that the document has been duly authorized by the governing body of proposer, and that proposer will comply with all applicable guidelines and regulations.

Organization:
(Legal Name and Address)

Authorized Signatory:

Name _____

Name _____

Street
Address _____

Title _____

City,
State,
Zip _____

Signature _____

Phone _____

Date _____