



REQUEST FOR PROPOSALS
Audit

for

Waymakers

RETURN PROPOSAL TO:

rfp@waymakersoc.org

Waymakers
1221 E. Dyer Road, Suite 120
Santa Ana, CA 92705
ATTN: Audit Services RFP

DEADLINE FOR PROPOSAL SUBMITTAL:

5:00 p.m., Friday, June 24, 2022

**Waymakers
Request for Proposal
Audit Services**

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INTRODUCTION

Waymakers is accepting competitive proposals from CPA firms that have extensive experience in providing audit and tax services for nonprofit organizations.

This request for proposal (RFP) contains background information on Waymakers and specific information that must be included in the proposals submitted. An electronic version of the proposal must be received no later than **Friday, June 24, 2022 on or before 5:00 p.m. PT**. Any submissions received after this date will not be considered as valid unless acts of nature prohibit the bidder from meeting the deadline.

Electronic copies must be delivered via email to rfp@waymakersoc.org. If necessary, physical copies may be delivered directly to our office at the following address:

Waymakers
1221 E. Dyer Road, Suite 120
Santa Ana, CA 92705
Attn: Audit Services RFP

Responses to the RFP will be accepted from all qualified firms who are able to meet the required specifications set forth in the RFP. Please make sure you address all of the requirements.

RFP Inquiries

All questions and/or issues should be submitted in writing by email to rfp@waymakersoc.org. Rfp@waymakersoc.org shall be the sole medium of contact from the date of release of this RFP until the announcement of its award. Any oral communications with Waymakers will be considered unofficial and nonbinding. CPA firms should rely only on written statements and electronic communications issued from rfp@waymakersoc.org.

This document contains proprietary and confidential information pertaining to Waymakers. The information contained in this document may not be published, disclosed or used for any purpose other than to prepare the response to this Request for Proposal (RFP), without the prior written consent of Waymakers.

AGENCY OVERVIEW

Waymakers is an Orange County non-profit committed to helping individuals who are experiencing conflict and crisis make their way to a place of strength and stability. Waymakers was established in 1972 as Community Service Programs, Inc. at the University of California, Irvine and has since grown significantly in size and scope of program services. Specifically, Waymakers programs include:

Sheltering Children ages 11-17 who are homeless, runaway, abused, or those struggling with mental health issues. Waymakers Youth Shelter Program offers a short-term crisis intervention residential program with the goal of family reunification. Children are given emergency shelter (usually 21 days), regular meals, 24-hour supervision, individual, group and family counseling, academic tutoring, safety education, life skills development activities, and aftercare services.

Sheltering Children and Transitional Age Youth ages 11-25 who are homeless, runaway, abused or struggling in the aftermath of a mental health crisis. Children and youth receive emergency shelter (usually 21 days) in home-like settings, which are favorable for healing. Waymakers tailors services to individual needs but all receive the following supportive services: regular meals and other basic needs; 24-hour onsite supervision; individual, group, and family counseling; academic tutoring, college and employment preparation; safety education; communication and healthy relationships skills; and aftercare services.

Supporting Victims of crime and surviving family members as they learn to cope with the aftermath of crime. Waymakers Victim Assistance Programs provide comprehensive services for individuals who are victims of any types of crime. Waymakers advocates for victims' rights, provides emergency assistance in the aftermath of crime, provides on-going support to alleviate the trauma, and eases the process of participation in the criminal justice system.

Counseling Families and youth by providing early intervention and needed support services. Waymakers Youth Development Programs work with juveniles who have come to the attention of law enforcement, children whose behaviors or mental health concerns impact stability in their homes or create high risk for gang involvement, or youth who have complex needs based on mental health concerns and involvement with the criminal justice system.

Resolving Conflicts by providing trained mediators to help individuals experience conflict find ways to communicate their concerns and arrive at resolution. Waymakers Dispute Resolution Services' trained volunteer and staff mediators guide disputants through a best practice model of conflict resolution in order to find an agreement that works for individuals on both sides of the conflict.

Educating Communities through sexual assault, human trafficking, family violence, and alcohol, tobacco, and other drug prevention and education programs that provide members of the Orange County community information needed to lead healthier and safer lives. Waymakers provides education, technical assistance, and media campaigns through a diverse network of community partners.

Waymakers staff members are located in sites throughout Orange County with the corporate office in Santa Ana. The agency has just over 350 employees and utilizes more than 1,300 volunteers each year. Revenue for fiscal year 2020-2021 was over \$25M and anticipated to be approximately \$28M for FY 21-22. The Agency Operating Budget for FY 22-23 is estimated to be between \$28M to \$33M. The agency serves more than 45,000 individuals each year and expected to increase.

Waymakers' annual revenue is primarily obtained through grant funding from federal and state government grants and contracts. As the recipient of federal funds Waymakers is obligated to ensure that all funds are used prudently in support of its mission and in full compliance with federal grant management requirements. Waymakers satisfies this responsibility by periodically reviewing services received from all vendors and seeking competitive proposals to maintain compliance with federal awards procurement requirements.

Waymakers has a June 30th fiscal year-end and uses AccuFund general ledger/accounting software. The Finance and Accounting department prepares agency-level and program-specific budgets and budget modifications, handles reimbursement claims, payroll, accounts receivable, accounts payable, maintains general ledger and prepares financial statements and reports, and assists in agency-wide and program-specific audits. The Chief Financial Officer oversees the Finance and Accounting department and a staff of 10, including a Controller, Payroll Administrator, Grant Accountants, Staff Accountants, Budget and Financial Control Manager, Financial Analyst and an Accounting Specialist.

PURPOSE

The purpose of this request for proposal (RFP) is to obtain the services of an independent certified public accounting firm to perform a financial and compliance audit of Waymakers in accordance with OMB Circular A-133, the Single Audit Act, Governmental Auditing Standards, and applicable federal and state laws and regulations. The audit will cover the Waymakers' fiscal year end of June 30, 2022, June 30, 2023 and June 30, 2024 with an option to extend the services for up to an additional two years.

AUDIT TIMING

We anticipate the audit fieldwork to begin by October 11, 2022 and expect the delivery of the audit report and Single Audit Report and management letter by December 9, 2022.

For the 401K Audit fieldwork is anticipated to start December 1, 2022 and expect the delivery of the 401k Audit report and management letter by January 20, 2023.

Draft tax returns are expected to be provided to us by January 31, 2023.

SCOPE OF THE SERVICES NEEDED

The services include:

1. Annual Financial Audit
2. Single Audit
3. 401K Audit (plan period July 1 to June 30th)
4. 990 preparation along with 199 and RRF-1
5. Attend or conduct meetings with the Board Audit Committee pre and post audits and Board presentation of final Audited Financial Reports
6. Available for guidance for new GAAP requirements and other possible unique situations.

PROPOSAL PREPARATION

*Your response must include a reply to each of the requirements below and **should not exceed 10 pages in length.***

In order to facilitate the review process and obtain the maximum degree of comparison, your proposal should include the following information:

SECTION I - PROPOSAL

Title Page

Show request for proposal (RFP) subject, name of proposer's firm, address, telephone and fax numbers, name of contact person, and date of submission.

Executive Summary

A one- or two-page summary stating the proposer's understanding of the work to be done and making a positive commitment to perform the work within the time period required.

Table of Contents

A clear identification of the material by section and page number.

Profile of the Proposer

Include background information on the firm, including location of office(s) and the number of partners, managers, supervisors, seniors, and other professional staff for both the firm as a whole and in the office location performing the audit work. Describe the range of services provided by your firm, including extent of audit, tax, management consulting, IT, and other services.

Qualifications and Experience of Firm

Describe company experience that is relevant to the proposed services, such as recent experience with other nonprofits of similar size and scope served by your firm in the last three years and types of services rendered to each.

Include a copy of your firm's most recent peer review report, the related letter of comments, and the firm's response to the letter of comments.

Technical Approach and Scope of Work

A clear description of the approach and methodology for implementing the statement of work. Describe your firm's basic approach to performing an audit, including your preliminary risk assessment, reliance on substantive testing, tests of controls, and interim fieldwork.

Project Organization and Management

This subsection should show the project team proposed for the work identified (including identification of persons assigned to individual tasks) and, if applicable, the function and responsibilities for major subcontractors. Include a description of how the audit would be conducted. That is, describe the phases of the audit and the use of technology to increase efficiency and reduce costs.

Schedule

This subsection shall include the period of performance, proposed duration of the project in months and a milestone chart. Time for review and submission of each of the separate audit reports should be included in the schedule.

Qualifications and Experience of Staff

Include a list of personnel to be used on this project and their qualifications. Brief resumes or CVs, including education, experience, type of clients served, and any other pertinent information must be included for each of the key personnel to be assigned for direct work on the project.

References

Include references for four nonprofit organizations of similar size and scope served by the firm in the last three years. The information should include the name of the nonprofit organization and the key contact at the organization (CFO, chair, treasurer, etc.), contact information (e-mail and phone) for the key contact, the services performed by your firm, and the period of time the reference has been a client of the firm.

SECTION II - COST PROPOSAL

Include a cost statement showing proposed fees to perform the audits. This information should include a table identifying each level of staff hours planned for the audit at the proposed rates and an itemized listing of all other expenses or fees proposed, including travel. List the assumptions upon which the fee may be based, if any. That is, identify any conditions that would cause the firm to request a change in the proposed fee.

RFP PROCESS AND INSTRUCTIONS

Expectations of Company

Waymakers requires that prospective vendors

- Disclose any third party outsourced partnerships that may be part of the proposal, including the role and terms of such partnerships.
- Disclose pending litigation or other factors that might impede implementation of the contract.
- Understand and comply with HIPPA regulations.
- Provide services both on-site and remotely.
- Be prepared to make a presentation to the selection committee.
- Upon request, be prepared to provide written response to additional questions.

EVALUATION CRITERIA

The proposals will be evaluated on the basis of the following criteria and point ranges:

Responsiveness of the proposal in clearly stating an understanding of the work to be performed:	0-25
<ul style="list-style-type: none"> ▪ Audit coverage and approach ▪ Reasonableness of overall time estimates as well as the time estimates for each major section of the work to be performed 	
Qualifications and experience of firm:	0-25
<ul style="list-style-type: none"> ▪ Size and structure of firm and ability to maintain continuity of project ▪ Recent experience of firm in auditing nonprofits of similar size and scope ▪ Reputation of the firm and satisfaction of the firm’s services as expressed by current clients and references 	
Qualifications and experience of staff to be assigned. Education, position in the firm, and years and types of experience will be considered:	0-25
<ul style="list-style-type: none"> ▪ Qualifications of audit team, including audit experience in similar size and scope ▪ Supervision to be exercised over the audit team by firm’s management, including how much time will be spent by partners and managers on site during the audit work 	
Cost Factor - Cost of audit	0-25
TOTAL POINTS	0-100

Anticipated Timeline

Except for the proposal due date and deadline for questions, Waymakers reserves the right to change the timeline without notice.

ELECTION PROCESS	TIMEFRAME
RFP Issuance	June 13, 2022
Deadline for Questions	June 22, 2022
Proposals Due	June 24, 2022
Notification of Presentation Dates	July 1, 2022
Presentation/Interview Dates	Week of July 11 th
Second Round of Interviews	Week of July 18 th
Selection of Vendor	July 25, 2022
Engagement Negotiations & Award by Waymakers	July 31, 2022

BID EVALUATION PROCESS

The Selection Committee, comprised of Organization staff and Board representation, will be responsible for evaluating the proposals. This team, in accordance with the criteria listed below, will evaluate all proposals received as specified. The Organization committee members, in applying the major criteria to the proposals, may consider additional sub-criteria beyond those listed. During the evaluation period, the team may elect to interview some or all the proposing firms. The individual(s) who will be directly responsible for carrying out the contract, if awarded, should be present at the oral interview.

The final selection will be the firm which, in the Organization's opinion, is the most responsive and responsible, meets the Organization's requirements in providing this service, and is in the Organization's best interest. The Organization maintains the sole and exclusive right to evaluate the merits of the proposals received.

Firms will be objectively evaluated based on their responses to the project scope outlined in the RFP. The written proposal should clearly demonstrate how the firm could best satisfy the requirements of Organization. Respondents who are eliminated from further competition will be notified by the Organization as soon as practical.

Waymakers reserves the right to amend this RFP, to cancel this RFP, and/or to make no award under this RFP. Waymakers reserves its right to eliminate an offer at any time for any reason. Waymakers reserves the right to make a full or partial award in response to this RFP.

At any time prior to the deadline for submission of bids, Waymakers may amend the offering documents by issuing addenda. Any addendum issued shall be part of the offering documents and shall be communicated in writing to all who have obtained the offering documents directly from Waymakers.

Waymakers reserves the right to withdraw, or reduce the amount of award or to cancel any contract resulting from this procurement if adequate funding is not available.

Waymakers advertises RFPs on its website