



*Transforming People  
and Communities*

**Request for Proposal**  
**For audit services**  
**For the period**  
**01/01/2021 to 12/31/2021**

Inquiries should be directed to:

Name: Trena Larson  
Title: Chief Financial Officer  
Entity: CAP Services, Inc.  
Address: 2900 Hoover Rd  
Suite A  
Stevens Point, WI 54481  
Phone: 715-343-5714  
E-mail: [tlarson@capmail.org](mailto:tlarson@capmail.org)

Responses to inquiries will be made until 4:30 pm, Friday August 6, 2021.

*Proposals are due no later than 4:30 pm on Tuesday, August 20, 2021 delivered as described in Section "General Information C. Instruction on Proposal Submission".*

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## **General Information**

### **A. Purpose**

This Request for Proposal (RFP) is to contract for the following engagements for the year ending December 31, 2021:

- financial and compliance audit,
- IRS Form 990/990T and WI state return preparation,
- employee benefit plan (401K) audit

Offeror must submit proposals for all three components of this RFP. The proposal includes options for four additional one year periods of engagement.

### **B. Who May Respond**

Only licensed Certified Public Accountants may respond to this RFP.

### **C. Instructions on Proposal Submission**

1. Closing Submission Date: Proposals must be submitted no later than 4:30 p.m. on Tuesday August 20, 2021.
2. Inquiries: Inquiries concerning this RFP should be directed to Trena Larson, 715-343-7514 or [tlarson@capmail.org](mailto:tlarson@capmail.org) Responses to inquiries will be made until 4:30 pm, Friday August 6, 2021.
3. Conditions of Proposal: All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Offeror and will not be reimbursed by CAP Services, Inc.
4. Submission Instructions to Prospective Contractors:  
*Electronic or Hard Copy Submissions*: Proposals can be submitted either electronically or by hard copy to the following locations. Please follow the specification to separate your proposal from pricing. It is important to us to review Offeror qualifications apart from pricing information.
  - By email to: [info@capmail.org](mailto:info@capmail.org) by the closing submission date and time noted above, subject line “Request for Proposal Submission” 4:30 pm Tuesday August 20, 2021, Sealed Proposal for Audit Services” including four electronic files; 1) Proposal, 2) Pricing Information, 3) copy of most recent peer review, and 4) signed Certification
  - By physical delivery in a sealed envelope clearly marked in the lower left-hand corner with the following information: “Request for Proposal Submission, 4:30 pm Tuesday August 20, 2021, Sealed Proposal for Audit Services”, including four separate pieces 1) Proposal, 2) Pricing Information in separate sealed marked envelope, 3) copy of most recent peer review, and 4) signed Certification.

Physical delivery should be addressed to:

Trena Larson, Chief Financial Officer  
CAP Services, Inc.  
2900 Hoover Rd, Suite A  
Stevens Point, WI 54481

It is the responsibility of the Offeror to ensure that the proposal is received by CAP Services, Inc. by the date and time specified above. Late proposals will not be considered.

5. Right to Reject: CAP Services, Inc. reserves the right to reject any and all proposals received in response to this RFP. A contract for the accepted proposal will be based upon the factors described in this RFP.
6. Small and/or Minority-Owned Businesses: Efforts will be made by CAP Services, Inc. to utilize small businesses and minority-owned businesses. An Offeror qualifies as a small business firm, if it meets the definition of "small business" as established by the Small Business Administration (13 CFR 121.201).
7. Affirmative Action/Contract Compliance: Affirmative Action/Contract Compliance (AA/CC) requirements identified in s.16.765, Wis. Stats., and Dept. of Administration, Administrative Code, Chapter 50 apply to this procurement.
8. Presentations: At the discretion of CAP Services, Inc., Offeror submitting proposals may be requested to make oral presentations as part of the evaluation process. Presentations may be delivered in person or via teleconference. Reasonable advance notice will be provided to select Offeror. Not all Offeror submitting a proposal will be asked to participate in oral presentations.
9. Notification of Award:
  - It is expected that a decision selecting the successful audit firm will be made no later than September 29, 2021
  - Upon conclusion of final negotiations with the successful audit firm, all Offeror submitting proposals in response to this Request for Proposal will be informed, in writing, of the name of the successful audit firm.

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

CAP Services, Inc. is a nonprofit community action agency serving five counties in Central Wisconsin (Portage, Waushara, Marquette, Waupaca and Outagamie). It is a private, nonprofit corporation and has been determined to be exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. It is governed by a 21-member volunteer Board of Directors. Administrative offices and financial records are located at 2900 Hoover Rd, Suite A, Stevens Point, Wisconsin. Other offices are located throughout our service area.

Audit and tax services have been provided by Wipfli, LLP. It is CAP Services' practice to request proposals for audit services periodically.

A copy of the 2020 audited financial statements, 2020 IRS 990 and 990T, and 401 (k) audit will be provided via e-mail if requested, but CAP Services' records beyond that will

not be available for review prior to proposal submission. CAP Services anticipates volume and activity in 2021 to be similar to that of 2020.

2020 revenues were \$22,705,800 with 175 or more cost centers. 61% of revenues were grants from federal or state sources. CAP Services' federal cognizant agency is U.S. Dept. of Health & Human Services. Consolidated assets totaled approximately \$54,461,700. CAP Services has approximately 240 employees, including nine Finance Dept staff. The organization has a December 31 fiscal year.

CAP Services currently uses MIP/Abilia Software, and Sage Fixed Asset software. MIP/Abilia modules in use include General Ledger, Accounts Payable, Payroll, and HR module. Payroll is performed in-house using the MIP/Abilia Payroll module. A stand-alone software, DownHome Solutions is used to maintain the loan receivable subsidiary ledger.

CAP Services conducts operations out of a main checking account writing 4,500 checks in 2020. Payroll is conducted semi-monthly with direct deposit. Thirty-eight staff use purchase cards and many utility bills and loan payments are made in auto-pay format. CAP does not generate ACH debit transactions at this time, but extensively uses ACH credit to draw rent and loan payments. In addition, there are approximately 17 additional bank accounts with minimal use, required because of grant or debt covenants.

CAP Services operates federal Head Start, Early Head Start, State Head Start, 4-K and child care services for 500 children in 7 centers across 4 counties. It operates weatherization and emergency furnace contracts in 4 counties. Domestic violence services include a 24 hour shelter in Stevens Point, and outreach services in two other counties. Job training programs serve over 150 individuals in 5 counties. A variety of other human development programs operate on a smaller scale.

CAP Services has an active loans receivable portfolio including \$4.1 million currently amortizing business and consumer loans, and \$8.0 million deferred housing loans, funded by grants and notes payable from private and government institutions. Most of this activity flows through Community Assets for People LLC (CAfP), CAP's wholly owned subsidiary for lending. CAfP is a Community Development Financial Institution (CDFI).

CAP Services owns 291 units for low-income housing, office space, business incubators, or rentals to businesses. In addition there is property held for sale including single family units and subdivision lots.

CAP is a limited partner or minority investor in 14 LIHTC housing projects, with related receivables and contingencies. During some future years, CAP anticipates acquiring property from among these 14, as they reach the end of compliance periods significant to the majority owners. CAP also competes in the LIHTC arena to continue its role as a non-profit developer of LIHTC low income rental housing.

CAP Services contracts rental management at eight of its low-income multi-family housing properties, with three private property management firms. Two projects are USDA Section 515, five are HUD Section 8. These projects are wholly owned by CAP Services and are included in the CAP Services audited financial statements. General ledgers and source documents are made available in electronic format. Financial statements are journal into monthly CAP Services financials.

CAP Services wholly owns two LIHTC properties, Colby Abbottsford Senior Village LLC and Weyauwega Senior Village LLC that were financed through the WHEDA Exchange

program and are still subject to WHEDA compliance provisions. They are accounted for separately in MIP/Abilia but consolidated into the CAP Services audited financial statements.

CAP Services, Inc. has several wholly-owned subsidiaries which are limited liability companies (LLCs).

The purpose of fourteen of these subsidiaries is to hold .01% ownership in Low Income Tax Credit projects (audited through separate engagement) to assist low- to moderate-income families and seniors with affordable housing. CAP Services' investment is recorded using the equity method.

- Lancaster Senior Housing, LLC
- Olen Park Senior Housing, LLC
- River City Senior Housing, LLC
- Fox Fire Senior Housing, LLC
- Iola Senior Housing LLC
- Morris Park Senior Housing LLC
- Seymour Senior Housing LLC
- Mauston Senior Housing LLC
- Waupaca Affordable Townhomes LLC
- Berlin Senior Housing LLC
- River Wood Housing LLC
- Brillion Affordable Housing LLC
- Colby Cottages Housing LLC
- Nekoosa Senior Housing LLC

Other wholly owned LLCs consolidated into the audited financial statements include:

*Community Assets for People, LLC (CAfP)*, a certified Community Development Financial Institution operates most lending activities; it receives federal grants from time to time.

*Colby Abbottsford Senior Village LLC*-owns and operates a 24 unit low-income housing project to assist low-to-moderate income seniors with affordable housing. A LIHTC Exchange funded project completed in 2010.

*Weyauwega Senior Village LLC* -owns and operates an 18 unit low-income housing project to assist low-to-moderate income seniors with affordable housing. A LIHTC Exchange funded project completed in 2010.

*City Walk, LLC* -owns and operates a 48 unit low-income housing project to assist low-to-moderate income seniors with affordable housing. A LIHTC project purchased on the secondary market.

*Lake Country Senior Housing LLC* – owns and operates a LIHTC funded 20 unit low income housing project placed in service in 2002. The investor share of this property was purchased in 2016, based on provisions of the operating agreement.

*Manawa Senior Housing LLC* – owns and operates a LIHTC funded 18 unit low income housing project placed in service in 2004. The investor share of this property was purchased in 2016, based on provisions of the operating agreement.

*Fox River Senior Village LLC* – owns and operates a LIHTC funded 20 unit low income housing project placed in service in 2005. The investor share of this property was purchased in 2019, based on provisions of the operating agreement.

*Waupaca Senior Village LLC* – owns and operates a LIHTC funded 22 unit low income housing project placed in service in 2005. The investor share of this property was purchased in 2019, based on provisions of the operating agreement.

*Kewaunee Senior Village LLC* – owns and operates a LIHTC funded 24 unit low income housing project placed in service in 2009. The investor share of this property was purchased in 2020, based on provisions of the operating agreement.

All financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

The consolidated financial statements include CAP Services, Inc. and all of its wholly owned subsidiaries listed above. All material intercompany transactions and accounts are eliminated in consolidation.

CAP Services has written internal control policies and procedures. The Fiscal and Administrative Procedures Manual is available in pdf form on request.

#### Employee Benefit Plan (401 (k)) audit

CAP Services' 401 (k) plan is held by Fidelity Management Trust Company, as Trustee of the Plan. The plan is a defined contribution plan covering all employees of CAP Services, Inc. and is subject to the provisions of ERISA, as amended. As the employer, CAP Services matches employee contributions up to 6% of eligible compensation; contributions are made semi-monthly based on payroll. Participating employees are immediately vested in all contributions. The plan does not allow participants to borrow from their accounts. Plan assets at 12/31/2020 were \$7,087,558 with approximately 223 active participants.

#### **E. Options**

At the discretion of CAP Services, this service contract can be extended for four additional one-year periods. The cost for the option periods will be agreed upon by CAP Services and the Offeror. It is anticipated that the cost for the optional years will be based upon the same approximate cost as the 2021 audit. (For example, cost per thousand dollars of audited expenditures or other agreed upon base.)

## **Specification Schedule**

### **A. Scope of the Audits**

The purpose of this RFP is to obtain the services of a public accounting firm, whose principal officers are independent certified public accountants, certified or licensed by a regulatory authority of a state or other political subdivision of the United States, hereinafter referred to as the "Offeror" to perform 1) a financial and compliance audit of CAP Services, Inc. and 2) a employee benefit plan 401 (k) audit for the year ended 12/31/2021. Response must include all performance elements.

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

CAP expects volumes for 2021 to be similar to 2020. A copy of the 2020 financial audit, IRS 990 and 990T, and employee benefit plan 401 (k) audit will be sent by e-mail, if requested.

Attached as Appendix B is a listing of the reported 2020 grants, projects, and/or contracts. This listing is subject to change for 2021 and should not be considered to be all-inclusive.

## **C. Performance**

The CAP Services records should be audited for the year ending December 31, 2021.

### Financial and Compliance

The audit will be conducted in accordance with auditing standards generally accepted in the United States; the standard applicable to financial audits is contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. The state Weatherization program requires that the weatherization contract be tested annually as a major program. CAP Services, Inc. was a low risk auditee in 2020.

Settlement statements are required to be included by WI Dept of Administration.

Supporting data required to be included by WHEDA include WHEDA forms standard financial – Schedule of Profit and Loss that must be included in the financial and compliance audit, and filed electronically for four properties.

Our work schedule will accommodate preliminary financial audit and compliance field work in the fall, prior to December 31, 2021, and on-site fieldwork in late April, 2022, as mutually agreed. A draft of the financial audit is required by June 1, 2022, and presentation to the Finance Committee and Board of Directors on June 29, 2022 in Stevens Point, WI.

The 990/990T should be scheduled for completion by the third week in July.

### Employee Benefit Plan 401 (k)

The employee benefit plan 401(k) audit will be conducted in accordance with GAAS, except that, as permitted by DOL's Rules and Regulations for Reporting and Disclosure, you will not perform procedures on information prepared and certified to by Fidelity Management Trust Company, other than comparing that information with related information included in the financial statements and supplementary schedules.

401 (k) audit fieldwork should be scheduled during June/July, 2022, as mutually agreed. Progress allowing for staff review should proceed to accommodate final completion for acceptance at CAP's Board of Director's meeting by August 15, 2022. No presentation by Offeror to the Board is required.

## **H. Delivery Schedule**

### Financial and Compliance

Offeror is to transmit one copy of the draft audit report to CAP Services for review and response by June 1, 2022, after all information has been provided and audit fieldwork has been completed.

The Offeror shall deliver 45 bound final audit reports to CAP Services' main office by June 20, 2022.

This deadline is set in order to meet funder reporting requirements. Reports may be submitted earlier than the above schedule.

Tax returns and required filings must be submitted to CAP Services for review fifteen days prior to the due dates, with the final reports prepared and submitted by the due dates. *It is expected that extensions for filing tax returns will be requested by the contracted auditor.*

### Employee Benefit Plan 401 (k)

Offeror is to transmit the draft audit report by July 31, in order for staff review to occur before submission deadlines for Finance Committee and Board of Directors' acceptance at their August 31, 2022 meeting.

If the Offeror fails to make delivery of the audit reports within the time schedule specified herein, CAP Services may impose a penalty of \$250 per business day from the contractual due date until the date of delivery, and/or, if the Offeror delivers audit reports which do not conform to all of the provisions of this contract, CAP Services may, by written notice of default to the Offeror, terminate the whole or any part of this contract. Under certain extenuating circumstances the contracting agent may extend this schedule upon written request of the Offeror with sufficient justification.

## **E. Price**

The Offeror proposed price should be submitted separately; include whatever guarantees can be given regarding increases in future years (2021-2025). Provide detail broken out by the three elements (financial audit, tax, 401k audit), including a not-to-exceed total. Include detailed information indicating how the price was determined. For example, the Offeror should indicate by work product the estimated number of hours by staff level, hourly rates, and total cost by staff level. Any out-of-pocket expenses should also be indicated. The pricing information should be in a separate sealed envelope labeled "Pricing Information".

## **F. Payment**

Payment will be made when CAP Services, Inc. has determined that the total work effort has been satisfactorily completed. Should CAP Services reject a report, CAP Services' authorized representative will notify the Offeror in writing of such rejection giving the reason(s). The right to reject a report shall extend throughout the term of this contract and for ninety (90) days after the Offeror submits the final invoice for payment.

Progress payments may be allowed to the extent that CAP Services can determine that satisfactory progress is being made.

Upon delivery of bound copies of the final reports to CAP Services and their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for each audit.

## **G. Audit Review**

All audit reports prepared under this contract will be reviewed before acceptance by CAP Services. The financial and compliance audit will also be reviewed by its funding sources ensuring compliance with General Accounting Office's (GAO) Government Audit Standards and other appropriate audit guides.

## **H. Exit Conference and Presentation to the Finance Committee and Board of Directors**

### Financial and Compliance

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

Offeror representative shall attend a Finance Committee meeting to review final audited statements and present to the CAP Services Board of Directors on June 29, 2022 in Stevens Point, WI.

## **I. Work papers**

- The work papers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the General Accounting Office, U.S. Department of Labor, and CAP Services, Inc.
- The Offeror will provide a copy of the work papers pertaining to any questioned costs determined in the audit. The work papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
- The work papers will be retained for at least three years from the end of the audit period.

## **J. Confidentiality**

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to CAP Services, Inc., the Offeror agrees not to publish, reproduce or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit others to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Offeror possession, to those employees on the Offeror staff who must have the information on a "need-to-know" basis.

The Offeror agrees to immediately notify, in writing, CAP Services' authorized representative in the event the Offeror determines or has reason to suspect a breach of this requirement.

## **K. AICPA Professional Standards**

The AICPA Professional Standards state:

Ethics Interpretation 501-3 - Failure to follow standards and/or procedures or other requirements in governmental audits.

Engagements for audits of government grants, government units or other recipients of government monies typically require that such audits be in compliance with government audit standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards. If a member has accepted such an engagement, and undertakes an obligation to follow specified government audit standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards, he is obligated to follow such requirements.

Failure to do so is an act discreditable to the profession in violation of Rule 501, unless the member discloses in his report the fact that such requirements were not followed and the reasons therefor.

## **Technical Qualifications**

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

### **A. Prior Auditing Experience**

The Offeror should describe its prior auditing experience including the names, addresses, contact persons, and telephone numbers of prior organizations audited. A description of the experience of the Audit Partner and assigned Audit Manager should include the following categories:

1. Prior experience auditing community action agencies with a diverse portfolio of activities as well as non-profit entities of a comparable size to CAP Services.
2. Prior experience auditing similar programs funded by the State of Wisconsin.
3. Prior experience auditing similar programs funded by the Federal Government, including relevance of 2020 audits submitted to the federal Audit Clearinghouse under the proposing partner's name.
4. Prior experience auditing Employee Benefit Plans- 401 (k).

### **B. Prior IRS Form 990/990T Preparation Experience**

The Offeror should describe its past tax preparation experience as well as demonstrate its knowledge to accurately and timely complete all required tax returns.

### **C. Organization, Size, and Structure**

The Offeror should describe its organization, size (in relation to audits to be performed) and structure, including:

1. Size of the firm, including number of employees and physical site locations
2. Explanation of independence
3. Any existing conflicts of interest

4. Results of most recent peer review
5. Explanation if Offeror is a small or minority owned business

#### **D. Staff Qualifications**

The Offeror should describe the qualifications of staff to be assigned to the audits, as related to work elements described in this RFP. Descriptions should include:

1. Audit team makeup
2. Overall supervision to be exercised
3. Prior experience of the individual audit team members: Only include resumes of staff to be assigned to the audits. Education, position in firm, years and types of experience, continuing professional education, state(s) in which licensed as a CPA, etc. will be considered.
4. Discuss commitment you will make to staff continuity, including your staff turnover experience within the last three years.

#### **E. Understanding of Work to be Performed**

The Offeror should describe its understanding of work to be performed, including

- audit procedures,
- estimated hours, and
- other pertinent information.

#### **F. Certifications**

The Offeror must sign and include as an attachment to its proposal the Certifications enclosed with this RFP. The publications listed in the Certifications will not be provided to potential Offeror by CAP Services, because CAP Services desires to contract only with an Offeror who is already familiar with these publications.

## **Proposal Evaluation**

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

All proposals shall include the Offeror technical qualifications, pricing information (*separate*), copy of most recent peer review, and signed Certifications. These documents will become part of the contract. Dependent on Offeror method of submittal, electronic or hard copy, follow the instructions listed in General Information,

#### **C. Instructions on Proposal Submission.**

#### **B. Nonresponsive Proposals**

Proposals may be judged nonresponsive and removed from further consideration if any of the following occur:

1. The proposal is not received timely in accordance with the terms of this RFP.
2. The proposal does not follow the specified format.
3. The proposal does not include the Certifications.
4. The proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the *Government Audit Standards* of the U.S. Comptroller General.

### **C. Evaluation**

Evaluation of each proposal will be scored on five factors. In compliance with 2 CFR Part 200.319 – Competition, no geographic preferences will be given in the evaluation of this proposal, since the section states, “The non-Federal entity must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference.”

Refer to Appendix A, Sample Score Sheet for additional detail. Overall categories to be considered are the following:

1. Prior experience auditing. CAP Services will contact prior audited organizations to verify the experience provided by the Offeror.
2. Organization, size, and structure of Offeror firm. (Considering size in relation to audits to be performed)
3. Qualifications of staff to be assigned to the audits to be performed. Education, position in firm, years and types of experience will be considered.
4. Offeror understanding of work to be performed.
5. Price

### **D. Review Process**

CAP Services may, at its discretion, request presentations by or meetings with any or all Offeror, to clarify or negotiate modifications to the Offers’ proposals.

However, CAP Services reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, which the Offeror can propose.

CAP Services anticipates award of the contract to the responsible Offeror with the highest total points. CAP Services decision to award is final.

## Certifications

On behalf of the Offeror:

1. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
2. The individual signing certifies that the Offeror is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Offeror.
3. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
4. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.
5. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
6. The individual signing certifies that the Offeror is a properly licensed certified public accountant or a public accountant licensed on or before August 13, 2021.
7. The individual signing certifies that the Offeror meets the independence standards of the *Government Auditing Standards*.
8. The individual signing certifies that s/he is aware of and will comply with the GAO's continuing education requirement of 80 hours of continuing education every two years and that 24 hours of the 80 hours of education will be in subjects directly related to the government environment and to government auditing for individuals.
9. The individual signing certifies that s/he is aware of and will comply with the GAO requirement of an external quality control (peer) review at least once every three years.
10. The individual signing certifies that s/he has read and understands the following publications relative to the proposed audits:
  - *Government Auditing Standards* (Yellow Book)
  - *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* ("Uniform Guidance")
  - *U.S. Dept. of Energy (DOE) Administrative and Weatherization Program Requirements (10 CFR Parts 400 and 600)*
  - *Audits of Not-for-Profit Entities* (AICPA Audit Guide)
  - *Audits of State and Local Governments* (AICPA Audit Guide)
  - *U.S. Dept. of Labor Rules and Regulations for Reporting and Disclosure under ERISA*

11. The individual signing certifies that s/he has read and understands all of the information in this Request for Proposal, including the information on the programs/grants/contracts to be audited.
  
12. The individual signing certifies that the Offeror, and any individuals to be assigned to the audit, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal, state, or local government. (If the Offeror or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed.)

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
(Offeror's Firm Name)

\_\_\_\_\_  
(Signature of Offeror's Representative)

\_\_\_\_\_  
(Printed Name and Title of Individual Signing)