



**Request for Qualifications (RFQ)
for
External Independent Auditing Services**

Released by
The South Florida Workforce Investment Board (SFWIB)

Release Date
March 14, 2012

Deadline for Receipt of Responses
April 13, 2012

Submit Responses to:
South Florida Workforce Investment Board
7300 Corporate Center Drive, Suite 500
Miami, Florida 33126

The South Florida Workforce Investment Board is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities.

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Part I
RFQ Calendar and Process

A. Solicitation Timetable

RFQ Issued	March 14, 2012
Offerors Conference	March 26, 2012, 11:00 a.m.
Deadline for Receipt of Responses	April 13, 2012, 4:00 p.m.
Technical Proposal Response Review - Audit Committee/Public Forum	April 30, 2012, 11:00 a.m.
Presentations before Audit Committee and Committee Recommendation	June 21, 2012, 8:15 a.m.
SFWIB Approves Funding Recommendation	June 21, 2012
Contract Start Date	July 1, 2012
Contract End Date	June 30, 2013

South Florida Workforce Investment Board (SFWIB) reserves the right to change this schedule, in its sole discretion, when it is in the best interests of SFWIB.

B. Method of Solicitation

A Request for Qualifications (RFQ) is being used as the method of solicitation to seek to assure the greatest degree of open competition and to obtain the best technical responses and services at the best possible price. Public notices of this RFQ will be published in local newspapers, and notices of this solicitation have been sent to agencies on the SFWIB Bidders List. Moreover, the RFQ has been published on the SFWIB website.

The method of solicitation being used is intended to require a minimal expenditure of resources by responding organizations while at the same time enabling SFWIB to identify those organizations that can provide the highest quality and levels of service in performing auditing services in the workforce environment. SFWIB is not seeking elaborate responses. Brief narratives are requested that specify the proposed services, document qualifications and a demonstrated performance track record in providing the proposed services. Responses should illustrate governmental experience and capability in providing audit services. In addition, Respondents must be prepared to provide a 15 minute presentation before members of the SFWIB Audit Committee.

C. Cone of Silence

All Respondents to this RFQ are limited by the "Cone of Silence" surrounding solicitations and prohibitions against ex parte communications. The "Cone of Silence" prohibits communications regarding this solicitation between a current or potential contractor and any SFWIB member, SFWIB staff, or any other person serving as a selection committee member during this solicitation process. Respondents directly contacting Board members, staff, or selection committee members risk immediate elimination of their response.

D. Offerors' Conference

Potential Respondents are encouraged to attend the Offerors' Conference scheduled for **11:00 a.m. on March 26, 2012**. This conference will be held at the SFWIB Headquarters, 7300 Corporate Center Drive (NW 19th Street), 5th Floor, Conference Room 3, Miami, FL 33126. Attendance is not mandatory.

This conference is the only communication opportunity given to Respondents regarding this solicitation. This will provide the only forum available to Respondents for submitting questions. Except for information provided at the Offerors' Conference, SFWIB staff is prohibited from communicating with Respondents.

E. Request for Clarification

All questions regarding the clarification of any requirement, standard or question in this RFQ because of any alleged ambiguity, conflict, discrepancy or omission or other alleged error must be received by SFWIB not later than **5:00 pm ET on March 22, 2012**. Written requests should be emailed to pedwards@southfloridaworkforce.com.

1. SFWIB reserves the right to accept or reject any or all request(s) for clarification, either in whole or in part, and may require requests to be supplemented through additional written submissions.
2. Oral requests for clarification shall not be accepted.

All written requests for clarification accepted by the SFWIB along with corresponding responses will be posted on the SFWIB website at www.southfloridaworkforce.com.

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Part II General Specifications

A. Introduction

The SFWIB is one of 24 regional workforce boards in Florida and comprises the geographical area of Miami-Dade and Monroe Counties, known as Region 23. The SFWIB is composed of representatives of local private business, educational institutions, economic development agencies, labor organizations, community-based organizations, state agencies, and other individuals deemed appropriate who are responsible for shaping the regional workforce development system in accordance with federal and state laws.

The South Florida Workforce Investment Board (SFWIB) is soliciting competitive responses from experienced and capable Certified Public Accounting firms to provide an audit of the SFWIB's financial statements in accordance with accounting principles in the United States of America and a single audit in accordance with the Federal Single Audit Act, Office of Management and Budget Circular A-133, Florida Single Audit Act, and DEO Final Guidance 05-019 (Audit and Audit Resolution Responsibilities).

1. General Audit Requirements for Federal Funds

The Federal Single Audit Act of 1984 (Public Law 98-502), the Federal Single Audit Act Amendments of 1996 (P.L. 104-156) and Office of Management and Budget (OMB) Circular A-133 require an independent financial and compliance audit of each non-federal entity that is a recipient or sub-recipient of Federal funding and has cumulative expenditures of Federal funds of \$500,000 or more in a fiscal year. These Acts also state that the audits are to be conducted in accordance with applicable auditing standards set forth in the Standards for Audit of Governmental Organizations, Programs, Activities and Functions issued by the Comptroller General of the United States.

2. General Audit Requirements for State Financial Assistance

Any recipient of the Florida Department of Economic Opportunity (DEO) that expends a total amount of state financial assistance equal to or in excess of \$500,000 in any fiscal year from all combined state sources must have a state single audit conducted for that fiscal year. Guidance regarding DEO requirements can be found in Attachment A, Final Guidance Audit and Audit Resolution Responsibilities. Whenever State single audits are required, they must be done in accordance with Florida Statutes, Section 215.97 (Florida Single Audit Act) and Chapter 10.650, Rules of the Auditor General, and Chapter 27D-1, Rules of the Executive Office of the Governor.

Responses should illustrate experience with this type of service. Responses submitted will be used to determine the best-qualified firm and will be the basis for negotiating a contract.

B. Services Solicited Under this RFQ

SFWIB is seeking a single audit of its entity in accordance with the Federal Single Audit Act, Office of Management and Budget Circular A-133, Florida Single Audit Act, and DEO Final Guidance 05-019 (Audit and Audit Resolution Responsibilities).

1. Funds to Be Audited

- (a) Workforce Investment Act of 1998 (Adult, Youth and Dislocated Worker) received from the U.S. Department of Labor, Employment and Training Administration, through the Florida Department of Economic Opportunity.

- (b) Temporary Assistance to Needy Families Block Grant through the Department of Economic Opportunity.
- (c) Refugee Employment and Training Program funds received from the U.S. Department of Health and Human Services through Florida Department of Children and Families.
- (d) Title V funds received from the U.S. Department of Labor, through the Florida Department of Economic Opportunity.
- (e) Other funding that may be provided to SFWIB must be included in the audit coverage.

2. Services

- (a) The auditor must examine the status of compliance with state and federal laws governing structure, functions, and mission of SFWIB and report any material noncompliance.
- (b) The auditor is required under federal and DEO audit guidelines to test compliance with federal cash management requirements, DEO state level cash management requirements and report any material problems. The DEO state level cash management requirements can be found in the OSMIS Manual published by DEO with emphasis on Allowable Cash On Hand.
- (c) It is essential that the audit firm test SFWIB reconciliation of its financial records to the One Stop Management Information System (OSMIS) maintained by DEO. The notes to the audit report must include supplementary information describing the reconciliation done by SFWIB. A failure by SFWIB to reconcile to OSMIS on a regular basis should be reported by the auditor. Any material discrepancies in the reconciliation process must be noted and recommendations be made for resolution of each material discrepancy as appropriate.
- (d) The auditor shall prepare and submit a Management Letter to the South Florida Workforce Investment Board for those findings and observations not included in the audit report, as opposed to providing only a verbal briefing.
- (e) Once the audit is completed, the auditor will appear before the SFWIB Audit Committee and explain the opinions expressed by the auditor and discuss the significance of the audit findings, including any findings contained in the Management Letter. The auditor will be required to appear before the South Florida Workforce Investment Board.
- (f) The audit must be completed by Feb 28th to allow the SFWIB Audit Committee time to review the report and to insure that SFWIB meets the March 31st deadline for receipt of the audit by the Florida Department of Economic Opportunity (DEO), Workforce Florida Inc. (WFI), The State of Florida Financial Management Systems Assurance Section, and the Federal Audit Clearinghouse.
- (g) The audit firm will provide SFWIB at a minimum 60 bound copies of the OMB A-133 audit report with financial statements, the Management Letter

with comments, a letter to members of the South Florida Workforce Board, and 10 copies of the data collection form and the A-133 audit report.

C. Contract Terms

Specific contract terms, conditions and method of payment are a component of the contract negotiation process and the successful Respondent(s) shall negotiate the final contract in good faith. **Cash advances shall not be provided by the SFWIB.** Therefore, successful Respondents must have sufficient financial resources to await payment or reimbursement.

SFWIB reserves the right to terminate the contract with the selected audit firm at any time if performance expectations are not met. These performance expectations will be delineated in the contract to be negotiated with the selected firm.

D. Available Funding

Any contract negotiated will be subject to the availability of funds to the SFWIB. The Respondent is responsible for proposing a reasonable total cost for delivering the requested services.

E. Period of Performance

Services funded under this solicitation are anticipated to commence on **July 1, 2012** and shall terminate at the close of business on March 31, 2013. SFWIB reserves the right to negotiate for continued services with the same Respondent(s) for up to two (2) additional one (1) year performance periods, subject to satisfactory performance and availability of funding to the SFWIB. Such renegotiation may occur annually at the sole discretion and option of SFWIB

Note: DEO Final Guidance limits auditor retention to not more than five (5) years.

F. Deliverables

Respondents will need to provide specific deliverables that will be used as the basis for the negotiation of the payment structure. Additionally, costs for services are a factor that will be considered in awarding this contract.

G. Confidentiality

The successful Respondent in the course of the Respondent's duties under the contract may handle or have access to confidential customer information, and to the extent required by any applicable federal or state law, or as requested by regulatory authority or as requested by the SFWIB, shall keep confidential any and all such information.

H. Cancellation Clause

It should be understood that the submission of a response does not commit SFWIB to award a contract, to pay any costs incurred in the preparation of the response, or to procure or contract for services or supplies. SFWIB reserves the right to accept or reject any or all responses received as a result of this RFQ, or to cancel and revoke this RFQ, in whole or in part. SFWIB also reserves the right to terminate negotiations if acceptable progress, as determined in the sole discretion of SFWIB, is not occurring within a reasonable timeframe. All contract awards are subject to the availability of funds to the SFWIB.

I. Omission from the RFQ

The apparent silence of this RFQ and any addendum regarding any details or the omission from the RFQ of a detailed description concerning any point shall be regarded as meaning that only the highest professional standards are to be maintained and that only professionalism of the highest quality is expected and shall be utilized at all times by the Respondent.

J. Indemnification

The Respondent shall indemnify and hold harmless SFWIB and its officers, employees, agents, servants, agencies and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which SFWIB and its officers, employees, servants, agents, agencies or instrumentalities may incur as a result of any and all claims, demands, suits, causes of action or proceedings of any kind or nature arising out of, relating to or resulting from the performance of the contract by the Respondent or the Respondent's officers, employees, agents, servants, partners, principals or subcontractors. The Respondent shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of SFWIB, where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorneys' fees which may issue thereon. The Respondent expressly understands and agrees that any insurance policies required by the Contract or otherwise provided by the Respondent shall in no way limit the responsibility to indemnify, keep and save harmless and defend SFWIB, and its officers, employees, agents, servants, agencies and instrumentalities as herein provided.

Term of Indemnification. The provisions of this indemnification shall survive the expiration of the contract and shall terminate upon the expiration of the applicable statute of limitation.

K. Non-Discrimination and Equal Opportunity

The Respondent assures that it will comply fully with the non-discrimination and equal opportunity provisions of the following laws:

1. Section 188 of the Workforce Investment Act of 1998 (WIA), which prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex, national origin, age, disability, political affiliation or belief, and against beneficiaries on the basis of either citizenship/status as a lawfully admitted immigrant authorized to work in the United States.
2. Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), as amended, which prohibits discrimination on the basis of race, color, and national origin;
3. Section 504 of the Rehabilitation Act of 1973 (Pub. L. 93-112), as amended, which prohibits discrimination against qualified individuals with disabilities;
4. The Age Discrimination Act of 1975 (Pub. L. 94-135), as amended, which prohibits discrimination on the basis of age;
5. Title IX of the Education Amendments of 1972 (Pub. L. 92-318), as amended, which prohibits discrimination on the basis of sex in educational programs;
6. Section 654 of the Omnibus Budget Reconciliation Act of 1981 as amended, 42 U.S.C. 9849, which prohibits discrimination on the basis of race, creed, color, national origin, sex, handicap, political affiliation or beliefs;
7. The American with Disabilities Act of 1990, P.L. 101-336, which prohibits discrimination on the basis of disability and requires reasonable accommodation for persons with disabilities;

8. 45 CFR 98, the Temporary Assistance for Needy Families Program (TANF), 45 CFR Parts 260-265, and other applicable federal regulations and policies promulgated hereunder; and
9. Executive Order (EO) No. 11246, Equal Employment Opportunity, as amended by EO No. 11375, and as supplemented in Department of Labor regulation 29 CFR parts 33 and 37 as well as 41 CFR, part 60 and 45 CFR part 80; if applicable.

The Respondent also assures that Respondent will comply with all other regulations implementing the laws listed above. The Respondent understands the United States has the right to seek judicial enforcement of this assurance.

L. Operating Requirements

The Respondent must be an incorporated organization or a partnership that has been operating for at least two years.

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Part III
Response Package Submission Requirements

A. Submission Guidelines

Respondents are required to submit two (2) unbound originals and eight (8) unbound copies of response packages **no later than 4:00 p.m. on April 13, 2012**. Response packages shall be delivered to the address set forth on the cover of this Request for Qualifications (RFQ). SFWIB shall not accept any changes, modifications or additions to the response packages after the submission deadline has passed.

Any response packages not reaching the aforementioned address by the aforesaid time and date will not be accepted by the SFWIB. Any response packages received after the aforesaid time and date shall neither be considered nor evaluated by the SFWIB and will be returned unread to the Respondent. No response packages will be accepted via electronic mail or facsimile.

B. Response Package Format, Content and Organization

All response packages must be assembled in the following format:

1. **Cover Sheet** (Attachment B).

Complete the response cover sheet.

2. **Table of Contents**

3. **Response Narrative** – Twenty (20) page limit.

A. Respondent's Experiences/Capabilities

- Experience and reliability of the Respondent's organization will be considered. Therefore, the Respondent is advised to submit any information which documents successful and reliable experience in past performance for similar services, especially those performances related to the requirements of this solicitation.
- The Respondent should provide, on Attachment C, or other format, a list of current or recent governmental audits performed by the local office, which are similar in nature to the services requested in this RFQ. Provide the names, addresses, and telephone numbers of current and recent clients that could be contacted. The Responses that do not include at least one reference may be eliminated from this competitive procurement process. Responses that include references that SFWIB is unable to contact or the provided information cannot be verified by the SFWIB may be eliminated from this competitive procurement process.
- Describe relevant qualifications of key administrative and direct service staff. Provide a summary of the qualifications of individuals who will be performing the audit services, including their experience in conducting single audits.
- Provide a list of all Partners, Managers and Seniors that will perform work and/or services on this project.
- Describe the firm's professional development program, including the number of days per year of continuing education provided to members of the firm in governmental accounting and auditing, including computer auditing during the last two (2) years of the personnel who will be assigned to the audit engagement.

B. Proposed Scope of Services

- Discuss the proposed services the agency will be providing and the methods that will be used to deliver the proposed services.
- Submit a proposed methodology for providing the audit services, including a detailed plan explaining the process for implementing the services, including the Respondent's ability to immediately implement the service at the start of the contract period.
- Provide a tentative schedule for performing the key phases of this audit process.
- Describe the firm's procedures in monitoring the progress of the audit and communicating to SFWIB while the audit is in progress.
- Describe the firm's specific policies, plans, procedures or techniques used to develop information for management letters.
- The Respondent shall include a statement of understanding of services requested as well as its ability and willingness to commit and maintain staffing, both number and level, to successfully conclude the audit services in a timely manner.

C. Deliverables/Budget and Fees

- Describe specific deliverables that will be used as the basis for the negotiation of payment structure. Include a budget from which the deliverables are derived. If you are able to provide your services for a fixed fee, state the fee and services.

D. Other Information

- Please include any additional information not already requested that you may consider essential to your response. If there is no additional information to include, state, "There is no additional information we wish to present."

4. **Operational Documents**

Attachment D identifies required operational documents. One original and one copy, labeled operational documents must be included with the response package.

5. **Other** – Attach copies of the following items (in order)

- a. Provide a copy of the most recent external quality control review (peer review), including whether the peer review included a review of the quality of governmental audits.
- b. Disclose any disciplinary action taken by the State Board of Accountancy within the last three (3) years. If none, so state.
- c. Disclose any current, pending or previous litigation actions, within the last three (3) years, taken against the firm. If none, so state.

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**Part IV
Selection Process**

A. Evaluation Process

SFWIB will conduct a review of all timely responses to this solicitation. Responses will be evaluated first to determine if all information required by the RFQ is complete. Incomplete responses or those not satisfactorily addressing each requirement may be disqualified. A Respondent may include additional information and such information may or may not be considered by SFWIB during the evaluation process.

The evaluation process is designed to assess the Respondent's ability to meet SFWIB requirements and to identify those Respondents most likely to satisfy those requirements. The preliminary technical evaluation process will be conducted in a thorough and impartial manner at a publicly noticed selection committee meeting held in accordance with the Florida Public Meetings Law. This session is scheduled for **April 19, 2012 at 8:00 a.m. ET**. Respondents are advised to periodically check the SFWIB website calendar (www.southfloridaworkforce.com) for the scheduled date, time, and location of this session in the event that a change occurs. Respondents are encouraged but not required to attend this meeting.

Following the preliminary technical review successful Respondents will be notified and scheduled to provide a 15 minute presentation to members of the SFWIB Audit Committee on **May 3, 2012 at 10:00 a.m. ET**.

Price is an important factor in selecting a Respondent. However, other factors in the competitive process will be considered and may take precedence over price. These factors may include, but are not limited to: quality of service offered; operating characteristics; technical innovations; administrative capability; previous experience in providing the same or similar services; and the ability to achieve the deliverables. SFWIB may elect not to award a contract to any Respondent under this solicitation. References may be checked and background checks may be performed to verify information submitted in the responses.

Alternate means of accomplishing the requirements specified herein, with reasonable assurance of satisfactory results, will be considered and may be accepted, at the sole discretion of SFWIB, without further addendum to this solicitation.

SFWIB may enter into negotiations with the Respondent(s) to achieve the best services for SFWIB. The SFWIB reserves the right to accept one or more portions of competing Respondents' responses and use such portions to form an overall program in the best interests of the SFWIB. Further, the SFWIB shall have the right to use any or all ideas or adaptations of the ideas presented in any response received pursuant to this solicitation. Selection or rejection of a response will not affect this right. SFWIB reserves the right to reject, in the SFWIB's sole discretion, any and all responses or portions thereof at any time without prior notice. The SFWIB reserves the right to withdraw, in the SFWIB's sole discretion, this solicitation or any portion of this solicitation at any time without prior notice.

The following criteria will be used to evaluate the technical response and the oral presentation:

Criteria	Points
Organizational Experience/Capabilities	50 points
Proposed Scope of Services	25 points
Proposed Fees/ Cost Effectiveness	25 points

The final rated score will be the average of the preliminary technical response scores and the oral presentation scores.

B. Contract Award

A contract may be negotiated with one or more Respondents based upon the responses received by the SFWIB. SFWIB reserves the right to request additional data, oral discussions or presentations to support responses.

Final award of a contract will be contingent upon:

- Successful negotiation of a contract between the SFWIB and the Respondent,
- Acceptance by the Respondent of the contract terms and conditions,
- Satisfactory verification of past performance and systems (e.g. financial) of the Respondent
- Availability of funds to the SFWIB.

C. Appeal Process

Respondents will be advised of the SFWIB appeal process at the time of the **April 19, 2012**, public review forum.

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