



Central Pennsylvania Workforce Development Corporation

Request for Proposal For Audit Services

For the Period

July 1, 2020 to June 30, 2021

INQUIRIES AND PROPOSALS SHOULD BE DIRECTED TO:

Name: Brooke Gessner

Title: Finance Manager

Address: Central Pennsylvania Workforce Development Corporation

130 Kelly Square, Suite 1

Lewisburg, PA 17837

Phone: (570) 568-6868

Email: bgessner@cpwdc.org

Proposal Guidelines

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I. GENERAL INFORMATION

A. PURPOSE

This Request for Proposal (RFP) is to contract for a financial and compliance audit for the year ending June 30, 2021. The proposal includes options for the extension of services for two additional years. This RFP will also be available on CPWDC's website at www.cpwdc.org under the Request for Proposal link.

B. WHO MAY RESPOND

Only licensed Certified Public Accountants may respond to this RFP.

C. TECHNICAL ASSISTANCE

Technical assistance will be provided through a written question and answer format. Applicants can begin submitting questions upon receipt of this RFP through May 7, 2021. Specific questions must be submitted in writing via email to Brooke Gessner, Finance Manager, at bgessner@cpwdc.org. A question and answer response will be generated and available on CPWDC's website at www.cpwdc.org under the Request for Proposal link by May 14, 2021.

The CPWDC reserves the right to decline a response to any questions if, in the CPWDC's assessment, the information cannot be obtained and shared with all the potential bidders in a timely manner.

1. Closing Submission Date

One (1) electronic copy in .doc or .pdf format must be submitted no later than 4:30 p.m. on May 18, 2021. **Proposals and modifications received after that date will not be considered.**

2. Inquiries

Inquiries and/or questions concerning the RFP should be emailed to Brooke Gessner, Finance Manager at bgessner@cpwdc.org by May 7, 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 CPWDC.

4. Instructions to Prospective Contractors

Your proposal should be addressed as follows:

Name: Brooke Gessner

Email: bgessner@cpwdc.org

It is the responsibility of the Offeror to ensure that the proposal is received by CPWDC by the date and time specified above.

5. Right to Reject

CPWDC 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 CPWDC to utilize small business and minority-owned business.

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), by having

average annual receipts for the last three fiscal years of less than twenty and a half (\$20.5M) million dollars.

7. Notification of Award

It is **expected** that a decision selecting the successful audit firm will be made by June 16th, 2021.

It is expected that the contract shall be a one-year fixed price contract with options for two (2) additional one-year periods.

D. DESCRIPTION OF ENTITY AND RECORDS TO BE AUDITED

CPWDC 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 volunteer Board of Directors and serves a nine county region consisting of Centre, Clinton, Columbia, Lycoming, Mifflin, Montour, Northumberland, Snyder and Union Counties. It is one of twenty-three Workforce Development Boards operating Workforce Innovation and Opportunities Act (WIOA) programs through the Pennsylvania Department of Labor & Industry, the EARN Program through the Department of Human Services (DHS) and a number of special grant funded workforce programs. Programs operated include, but are not limited to, Individual Training Accounts, On-the-Job Training and Employer Incumbent Worker Training. Additional services are subcontracted to subrecipients who directly operate WIOA and EARN programs in the six (6) PA CareerLink® offices in Central Pennsylvania. In addition, CPWDC serves as the fiscal agent and is the recipient of funds through other Commonwealth of Pennsylvania agencies as partner contributions to support the PA CareerLink® infrastructure.

Administrative offices and all records are located at 130 Kelly Square, Suite 1, Lewisburg, PA 17837.

CPWDC employs thirteen (13) persons with a bi-weekly payroll. The records to be audited include financial statements produced from an automated accounting system, three bank accounts with approximately 1,500 checks issued per year, automated reporting records to the Commonwealth of Pennsylvania and the US Department of Labor, three (3) subrecipients and approximately 100 special contract vendors.

Offeror may view the records during normal business hours prior to proposal submission. This must be set up in advance by contacting bgessner@cpwdc.org.

E. OPTIONS

At the discretion of CPWDC, this audit contract can be extended for two (2) additional one-year periods. CPWDC and the Offeror will agree upon the cost for the option periods. It is anticipated that the cost for the optional years will be based upon the same approximate cost per thousand dollars of audited expenditures as the contract for the initial year.

II. SPECIFICATION SCHEDULE

A. SCOPE OF A FINANCIAL AND COMPLIANCE AUDIT

The purpose of the 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 a financial and compliance audit of CPWDC.

Government Audit Standards:

Financial statement audits determine (1) whether the financial statements of an audited entity present fairly the financial position, results of operations, and cash flows or changes in financial position in accordance with generally accepted accounting principles, and (2) whether the entity has complied with laws and regulations for those transactions and events that may have a material effect on the financial statements.

B. DESCRIPTION OF PROGRAMS/CONTRACTS/GRANTS

CPWDC receives contracts from the Commonwealth of Pennsylvania for the Workforce Innovation and Opportunities Act of 2014 (WIOA) Title I Adult, Dislocated Worker, and Youth funds through the Department of Labor and Industry and the EARN program through the Department of Human Services.

Additionally, CPWDC is the recipient of a number of competitive grants through the Department of Labor and Industry and other sources to support special projects like Industry Partnerships and National Emergency Grants.

CPWDC may enter into contracts with other organizations to further expand its goals and programs.

Attachment A outlines each contract as of June 30, 2020 for illustrative purposes. Additional contracts and awards may be received during the fiscal year.

C. PERFORMANCE

The CPWDC's records should be audited through the period July 1, 2020 through June 30, 2021.

The Offeror is required to prepare audit reports in accordance with the *Government Audit Standards, Single Audit Act of 1996, applicable OMB Circulars, Uniform Grant Guidance*, and the Commonwealth of Pennsylvania's Bureau of Workforce Development Administration's (BWDA) *Financial Management Policy and Guide* supplemental financial schedules with "Agreed-Upon Procedures" requirements.

Per BWDA guidelines, beginning with fiscal year 2021, the independent auditor must review CPWDC staff payroll and ensure time charges that are allocated between administrative and programmatic cost categories are accurate and fully substantiated by personal activities reports or allocated through an approved cost allocation plan or indirect cost rate.

The Offeror is required to prepare required annual Internal Revenue Service Form 990 for CPWDC.

D. CPWDC FURNISHED MATERIALS

The Bureau of Workforce Development Administration *Financial Management Policy and Guide*, issued by the Commonwealth of Pennsylvania's Department of Labor and Industry, and any subsequent revisions, will be provided to the audit agency selected prior to the commencement of any audit. All firms performing WIOA audits must adhere to the state's *Financial Management Policy and Guide*.

CPWDC will also provide all financial statements including Schedule of Expenditure of Federal Awards, Statement of Functional Expense, reconciling worksheets and detailed transaction reports.

E. DELIVERY SCHEDULE

Offeror is to transmit one copy of the draft audit report to CPWDC's Finance Manager. The draft audit report is due on January 15, 2022.

The Offeror shall deliver three (3) final audit reports to CPWDC's Board of Directors no later than January 15, 2022.

Reports may be submitted earlier than the above schedule. However, if the Offeror fails to make delivery of the audit reports within the time schedule specified herein, or if the Offeror delivers audit reports which do not conform to all the provisions of the contract, CPWDC 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.

F. PRICE

The Offeror must provide a price schedule within the RFP response that includes the following:

In consideration for performing all the requirements contained herein, the total bid price for the Single Audit is \$_____ which includes all expenses for labor, communication, travel and miscellaneous expenses during year one (1) of the contract.

Total annual costs for years two (2) and three (3):

Year Two (2) Total: _____

Year Three (3) Total: _____

In the event the CPWDC would need additional auditing/consulting services, such work may be negotiated on an hourly basis. The hourly rate for the first year of the contract will be \$_____ and may be renegotiated during subsequent years.

G. PAYMENT

Payment will be made when CPWDC has determined that the total work effort has been satisfactorily completed. Should CPWDC reject a report, CPWDC's 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 will be allowed to the extent that CPWDC can determine that satisfactory progress is being made.

Upon delivery of the three (3) copies of the final reports to CPWDC and their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for the audit.

H. AUDIT REVIEW

All audit reports prepared under this contract will be reviewed by CPWDC and its funding sources to ensure compliance with General Accounting Office's (GAO) *Government Audit Standards* and other appropriate audit guides.

I. EXIT CONFERENCE

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

J. WORKPAPERS

Upon request, the Offeror will provide a copy of the workpapers pertaining to any questioned costs determined in the audit. The workpapers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.

The workpapers will be retained for at least three years from the end of the audit period.

The workpapers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the General Accounting Office and CPWDC.

K. CONFIDENTIALITY

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to CPWDC, 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 other to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Offeror's possession, to these employees on the Offeror's staff who must have the information on a "need-to-know" basis. The Offeror agrees to immediately notify, in writing, CPWDC's authorized representative in the event the Offeror determines or has reason to suspect a breach of this requirement.

All participant names in the audit report must be suppressed. Therefore, the auditor will, when necessary to refer to particular participants, refer them as Participant A, Participant B, etc. The Offeror must then provide the CPWDC with a key which will identify the participant by name and contract number.

L. 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 or she is obligated to follow such requirements. Failure to do so is an act discreditable to the profession in

violation of Rule 501.01, unless the member discloses in his or her report the fact that such requirements were not followed and the reasons therefor.

III. OFFEROR'S 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. Experience should include the following categories:

1. Prior experience auditing in accordance with the Single Audit Act of 1996.
2. Prior experience auditing similar programs funded by the Commonwealth of Pennsylvania.
3. Prior experience auditing programs financed by the Federal Government.
4. Prior experience auditing similar county or local government activities.
5. Prior experience auditing nonprofit organizations.

B. ORGANIZATION, SIZE AND STRUCTURE

The Offeror should describe its organization, size (in relation to audits to be performed) and structure. Indicate, if appropriate, if the firm is a small or minority-owned business. Offeror should include a copy of the most recent Peer Review, if the Offeror has had a Peer Review.

C. STAFF QUALIFICATIONS

The Offeror should describe the qualifications of staff to be assigned to the audits. Description 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.

D. 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.

E. 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 Offerors by CPWDC, because CPWDC desires to contract only with an Offeror who is already familiar with these publications.

IV. PROPOSAL EVALUATION

A. SUBMISSION OF PROPOSALS

All proposals shall include one (1) original and two (2) hardcopies of the Offeror's technical qualifications, pricing information and the signed Certifications. These documents will become part of the contract. The respondent should also email an electronic copy of the full proposal in a .doc or .pdf format.

B. NONRESPONSIVE PROPOSALS

Proposals may be judged non-responsive 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 *Government Audit Standards* of the U.S. Comptroller General.

C. EVALUATION

Evaluation of each proposal will be based on the following criteria:

<u>Factors</u>	<u>Point Range</u>
1. Prior experience auditing and/or designing and installing accounting systems.	
a. Prior experience auditing in accordance with the Single Audit Act of 1996	0-5
b. Prior experience auditing similar programs funded by the Commonwealth of Pennsylvania.	0-5
c. Prior experience auditing programs financed by the Federal Government.	0-5
d. Prior experience auditing similar county or local government activities	0-5
e. Prior experience auditing nonprofit organizations	0-5

The CPWDC may contact prior audited organizations to verify the experience provided by the Offeror.

- | | |
|---|-----|
| 2. Organization, size, and structure of Offeror's firm. (Considering size in relation to audits to be performed.) | |
| a. Adequate size of firm | 0-5 |

- | | | |
|----|--|------|
| b. | Minority/small business | 0-5 |
| 3. | Qualifications of staff to be assigned to the audits to be performed. This will be determined from resumes submitted. Education, position in firm, years and types of experience, continuing professional education, and state(s) in which licensed as a CPA, etc. will be considered. | |
| a. | Audit team makeup | 0-10 |
| b. | Overall supervision to be exercised | 0-5 |
| c. | Prior experience of the individual audit team members | 0-10 |
| 4. | Offeror's understanding of work to be performed. | |
| a. | Adequate coverage | 0-10 |
| b. | Realistic time estimates of each audit step | 0-5 |
| 5. | Price | 0-25 |

MAXIMUM POINTS: 100

D. REVIEW PROCESS

The CPWDC may, at its discretion, request presentations by or meetings with any or all Offerors, to clarify or negotiate modifications to the Offeror's proposals.

However, CPWDC 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.

CPWDC contemplates award of the contract to the responsible Offeror with the highest total points.

E. AUDIT COMMENCEMENT

No audits are to be commenced without prior written approval by the CPWDC. Costs incurred for audit services performed prior to receipt of written approval will not be approved for payment.

Following approval, the selected auditor and the CPWDC shall agree upon a start date for the audit. The auditor shall confirm this to the CPWDC in writing, with a specific engagement letter outlining the audit period, scope, time and date of the entrance conference and contracts to be audited.

V. CERTIFICATION

On behalf of the Offeror:

- A. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
- B. 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.
- C. 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.
- D. 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.
- E. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
- F. The individual signing certifies that the Offeror is properly licensed certified public accountant, or a public accountant licensed on or before July 1, 2000.
- G. The individual signing certifies that the Offeror meets the independence standards of the *Government Auditing Standards*.
- H. The individual signing certifies that he/she is aware of and will comply with GAO Continuing Education Requirements of 80 hours of continuing education every two years; and that 24 hours of the 80 hours education will be in subjects directly related to the government environment and to government auditing for individuals.
- I. The individual signing certifies that he/she is aware of and will comply with GAO requirement of an external quality control (peer) review at least once every three years.
- J. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:
 - 1. *Government Auditing Standards*
 - 2. OMB Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*
 - 3. *OMB Circular A-133, Compliance Supplement*
 - 4. OMB Circular A-110, *Uniform Administration Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations*
 - 5. OMB Circular A-122, *Cost Principles for Nonprofit Organizations*
 - 6. OMB Uniform Guidance: *Cost Principles, Audit, and Administrative Requirements for Federal Awards*
 - 7. *Audits of Certain Nonprofit Organizations (AICPA Audit Guide)*
 - 8. *Workforce Investment Act of 1998* [Federal Register: April 15, 1999 (Volume 64, Number 72)] [Rules and Regulations] [Page 18661-18710]
- K. The individual signing certifies that he/she has read and understands all of the information in the Request for Proposal, including the information on the programs/grants/contracts to be audited and will comply with all the terms and conditions set forth in this Request for Proposal.
- L. The individual signing certifies that the Offeror, and any individuals to be assigned to the audits, 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.)
- M. RESPONDENT CERTIFICATION SIGNATURES (***Please sign statement on next page***)

RESPONDENT CERTIFICATION SIGNATURES

Offeror's Firm Name _____

I, _____ certify that I am the _____ of the (corporation) (committee) (commission) (partnership) (association) (proprietorship) named as respondent herein; that _____ who signed this contract on behalf of the respondent is the _____ for the said (corporation) (committee) (commission) (partnership) (association) (proprietorship); that said bid was duly submitted for and in behalf of said organization by authority of its governing body and is within the scope of its (corporation) (committee) (commission) (partnership) (association) (proprietorship) powers.

Signature of Respondent

Signature of Offeror's Representative

Dated this _____ day of _____, 20____.

When the respondent is an individual owner, the signature shall be witnessed by two other persons.

(Witness)

(Witness)

ATTACHMENT – A – FY20

Contract # / Program Title / CFDA	Approved Contract Amount
175183011	425,019
175183013	300,000
175193001	187,744
175193003	201,562
175193011	1,000,881
175193013	798,438
Adult Program 17.258	2,913,645
175193133	306,638
Other Programs 17.258	306,638
175184011	234,217
175194001	31,010
175194011	308,800
Dislocated Worker 17.278	574,026
175174151	97,958
175184151	300,000
175184152	141,999
175174154	700,000
175184154	300,000
175184155	97,793
Rapid Response 17.278	1,637,751
175174031	40,710
175184132	104,173
175194132	121,080
175184032	124,397
Other Programs 17.278	390,360
175183301	1,003,770
175183306	5,645
175193301	1,528,928
175203301	1,363,796
175183361	248,494
175193361	627,480
175173362	7,326
Youth Program 17.259	4,785,439
175173342	31,830
175183342	125,362
Other Programs 17.259	157,192
EARN	1,723,969
EARN (DHS) Programs	1,723,969
175186233	217,644
175171038	133,829

Other State Funds	351,473
175188123	915,550
DW National Reserve Demo 17.280	915,550
175167413	29,540
Apprenticeship 17.285	29,540
175181001	36,466
Trade 17.245	36,466
IP Sustainability Fund	323,298
Research Department	107,291
Path to Careers	5,072
Engage	7,260
Gold Standard	64,964
Highmark Initiative	777
Other Contracted Programs	508,662
Grand Total Funding	14,330,771

VI. PROPOSAL EVALUATION FORM

Vendor: _____

Reviewer Name and Title: _____

Reviewers Signature: _____

Date: _____

A. NONRESPONSIVE PROPOSALS

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

1. Was the proposal received timely in accordance with the terms of this RFP?
 Yes _____ No _____
2. Does the proposal follow the specified format?
 Yes _____ No _____
3. Does the proposal include the Certifications?
 Yes _____ No _____
4. In your judgment is the proposal adequate to form that the proposed undertaking would comply with *Government Audit Standards* of the U.S. Comptroller General?
 Yes _____ No _____

Comments:

B. EVALUATION

Evaluation of each proposal will be based on the following criteria:

<u>Factors</u>	<u>Point Range</u>	<u>Score</u>
		Total _____
1. Prior experience auditing and/or designing and installing accounting systems.		
a. Prior experience auditing in accordance with the Single Audit Act of 1996	0-5	Points _____
b. Prior experience auditing similar programs funded by the Commonwealth of Pennsylvania.	0-5	Points _____
c. Prior experience auditing programs financed by the Federal Government.	0-5	Points _____
d. Prior experience auditing similar county or local government activities	0-5	Points _____
e. Prior experience auditing nonprofit organizations	0-5	Points _____

2. Organization, size, and structure of Offeror firm. (Considering size in relation to audits to be performed.)

- a. Adequate size of firm 0-5 Points_____
- b. Minority/small business 0-5 Points_____

3. Qualifications of staff to be assigned to the audits to be performed. This will be determined from resumes submitted. Education, position in firm, years and types of experience, continuing professional education, and state(s) in which licensed as a CPA, etc. will be considered.

- a. Audit team makeup 0-10 Points_____
- b. Overall supervision to be exercised 0-5 Points_____
- c. Prior experience of the individual audit team members 0-10 Points_____

4. Offeror understanding of work to be performed.

- a. Adequate coverage 0-10 Points_____
- b. Realistic time estimates of each audit step 0-5 Points_____

5. Price 0-25 Points_____

MAXIMUM POINTS:

100

Comments: