



Request for proposal for single audit services
for the period

11/1/2024 to 10/31/2025

Inquiries and proposals should be directed to:

Hayley Stephens, Fiscal Director
sstephens@myactionpact.org

action pact, Inc.
510 Tebeau Street
Waycross GA, 31501

Table of Contents

General information

- A. Purpose
- B. Who may respond
- C. Instructions on proposal submissions
 - 1. Closing submission date
 - 2. Inquiries
 - 3. Conditions of proposal
 - 4. Instructions to prospective contractors
 - 5. Right to reject
 - 6. Small and/or minority-owned businesses
 - 7. Presentations
 - 8. Notification of award
- D. Description of entity and records to be audited
- E. Options

Specification Schedule

- A. Scope of a financial and compliance audit
- B. Description of programs/contracts/grants
- C. Performance
- D. Delivery schedule
- E. Price

- F. Payment
- G. Audit review
- H. Exit conference
- I. Workpapers
- J. Confidentiality
- K. AICPA professional standards

Technical qualifications

- A. Understanding our needs
- B. Understanding the scope of work
- C. Understanding our industry
- D. Engagement team
- E. Organization, size and structure
- F. Audit approach to the engagement
- G. References
- H. Certifications

Proposal evaluation

- A. Submission of proposals
- B. Nonresponsive proposals
- C. Proposal evaluation
- D. Review process

Certifications

General Information

A. Purpose

This request for proposal (RFP) is to contract for a financial and compliance audit for the year ending October 31, 2025 as well preparation of the annual form 990. The proposal includes options for four additional years.

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 September 24, 2025.
2. Inquiries: Inquiries concerning this RFP should be directed to Hayley Stephens via email at sstephens@myactionpact.org
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 action pact.
4. Instructions to prospective contractors:

Your proposal should be addressed as follows:

Name: Hayley Stephens
 Title: Fiscal Director
 Entity: action pact
 Address: 510 Tebeau Street
 Waycross, GA 31501

All proposals should be submitted electronically to Hayley Stephens at sstephens@myactionpact.org by the closing submission date noted above.

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

Late proposals will not be considered.

5. Right to reject: Action pact reserves the right to reject any and all proposals received in response to this RFP. A contract for the accepted proposal will be based on the factors described in this RFP.

6. Small and/or minority-owned businesses: Efforts will be made by action pact 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. Presentations: At the discretion of action pact, Offerors 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 selected Offerors. Not all Offerors submitting a proposal will be asked to participate in oral presentations.
8. Notification of award:
 - a. It is expected that a decision about selection of the successful audit firm will be made within 2 weeks of the closing date for the receipt of proposals.
 - b. Upon conclusion of final negotiations with the successful audit firm, all Offerors 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

Action pact is a nonprofit organization (Community Action Agency) that serves over 40 counties in Georgia. Action pact 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 office and records are located at 510 Tebeau Street, Waycross, GA 31501. Other centers are located throughout the South Georgia area.

Action pact will prepare all financial statements and supporting schedules.

Action pact's books are maintained on the automated accounting system, Sage Intacct. Action pact has 31 checking/savings accounts. Checks are written on 21 of the accounts. There are approximately 6,000 checks written collectively on the accounts during the year.

Action pact's prior year audited financial statements can be found on the Federal Audit Clearinghouse.

E. Options

At the discretion of action pact, this audit contract can be extended for four additional one-year periods. The cost for the option periods will be agreed on by action pact and the Offeror.

Specification schedule

A. Scope of a financial and compliance audit

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 a financial and compliance audit of action pact.

In addition to our financial and compliance audit, action pact is also requesting additional services to support our organization. These services include preparing and filing the annual form 990.

B. Description of programs/contracts/grants

Programs	Funding Source	Estimated Dollars to be Expended	Contract Period
Head Start	US Dept. HHS	\$12,500,000	11/1 – 10/31
Child and Adult Care Food Program	US Dept. of Agriculture	\$700,000	11/1 – 10/31
Georgia Pre-K	GA Dept. of Early Care and Learning	\$500,000	07/01 – 06/30
Community Services Block Grant	HHS – GA Dept. Human Services	\$1,000,000	10/01 – 09/30
Low Income Home Energy Assistance Program	HHS – GA Dept. Human Services	\$5,000,000	10/01 – 09/30
Coastal Georgia Regional Development Center	GA Dept. of Human Services	\$800,000	7/1 – 6/30
Heart of Georgia Altamaha RDC	GA Dept. of Human Services	\$1,200,000	7/1 – 6/30
Southern Georgia Area Agency on Aging	GA Dept. of Human Services	\$100,000	7/1 – 6/30
Georgia SHIP	HHS – GA Dept. Human Services	\$260,000	9/1 – 8/31
Community Care Services Program	GA Dept. of Community Health	\$2,300,000	7/1 – 6/30
TRIO – Talent Search	US Dept. of Education	\$590,000	9/1 – 8/31
Weatherization – DOE	Dept. of Energy - GEFA	\$400,000	4/1 – 03/31
Weatherization - HHS	HHS - GEFA	\$740,000	10/01 – 9/30
Court Appointed Special Advocates	HHS – GA Dept. of Human Services	\$233,000	7/1 – 6/30
Promoting Safe and Stable Families	HHS – GA Dept. of Human Services	\$50,000	10/01 – 9/30
Victims of Crime Act	HHS – GA Dept. of Human Services	\$50,000	10/01 – 9/30

The agency also operates a self-insurance fund.

C. Performance

Action pact's records should be audited through October 31, 2025.

The Offeror is required to prepare audit reports in accordance with *Government Auditing Standards* and other appropriate audit guides.

D. Delivery schedule

The Offeror is to transmit one copy of the draft audit report to action pact's Executive Director and Fiscal Director. The draft audit report is due on April 15, 2026.

The Offeror shall deliver the final audit report to action pact's Executive Director and Fiscal Director no later than April 25, 2026.

Reports may be submitted earlier than the schedule above. 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 that do not conform to all of the provisions of this contract, action pact 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.

At the conclusion of the audit, the auditor shall give a presentation to action pact's Finance and Audit Committee or Governing Board either in person or via teleconference.

E. Pricing

The Offeror's proposed price for services should include a not-to-exceed total fee and a fee per service (audit services, tax services and additional services as requested in this RFP). Pricing should include the rate per hour of each auditor including the estimated number of hours per staff member. Any out-of-pocket expenses should also be indicated.

F. Payment

Payment will be made when action pact has determined that the total work effort has been satisfactorily completed. Should action pact reject a report, action pact'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 90 days after the Offeror submits the final invoice for payment.

Progress payments will be allowed to the extent that action pact can determine satisfactory progress is being made.

Upon delivery of the final reports to action pact and their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for the audit.

G. Audit review

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

H. Exit conference

An exit conference with action pact'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 action pact. It should include internal control and program compliance observations and recommendations.

I. Workpapers

1. 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.
2. The workpapers will be retained for at least three years from the end of the audit period.
3. The workpapers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the GAO and action pact.

J. Confidentiality

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to action pact, 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's possession, to those 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, action pact's 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 auditing 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 auditing

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. Understanding our needs

The Offeror should describe the current challenges and opportunities specific to our organization. Describe how your firm is best suited to assist our organization in facing those challenges and opportunities moving forward.

B. Understanding the scope of work

The Offeror should clearly describe the scope of work to be performed in alignment with this RFP.

C. Understanding our industry

The Offeror should describe its understanding of our industry by providing specific industry knowledge and expertise as well as prior auditing experience.

1. Prior experience working with nonprofit organizations
2. Prior experience auditing grant funded organizations
3. Prior experience auditing organizations similar to action pact
4. Prior experience providing additional services to organizations similar to action pact

D. Engagement team

The Offeror should briefly describe the qualifications of staff to be assigned to the audits. Descriptions should include:

1. Audit team makeup.
2. Overall supervision to be exercised.
3. Prior experience of the individual audit team members. Audit team bios should include education, position in firm, years with the firm, industry-specific experience, and training on the recent Uniform Guidance.
4. If the audit team member has experience working with Sage Intacct

E. Organization, size, and structure

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

1. Size of the Offeror, including number of employees and physical site locations.
2. Explanation of independence.
3. Any conflicts of interest that exist.
4. Results of peer review.
5. Explanation if the Offer is a small business, minority business, women's business enterprise, or labor surplus firm.

F. Audit approach to the engagement

The Offeror should describe its approach of the work to be performed. Include if the work will be completed in person on-site, remotely, or a combination of the two. If working on-site, include the time frame you anticipate the engagement team to be on-site.

G. References

The Offeror should submit references and contact information for at least two comparable nonprofit clients.

H. 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 action pact because action pact desires to contract only with an Offeror who is already familiar with these publications.

Proposal evaluation

A. Submission of proposals

All proposals should be submitted electronically to Hayley Stephens at sstephens@myactionpact.org.

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 in a timely manner 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 Auditing Standards* of the U.S. Comptroller General.

C. Proposal evaluation

Evaluation of each proposal will be scored on the following six factors.

- | | Point range |
|--|-------------|
| 1. Understanding our needs | 0 - 10 |
| a. Understanding our current challenges and opportunities | |
| b. Firms approach to addressing our challenges | |
| 2. Understanding our industry | 0 – 30 |
| a. Prior experience working with nonprofit organizations | |
| b. Prior experience auditing grant funded organizations | |
| c. Prior experience auditing organizations similar to action pact | |
| d. Prior experience providing additional services to organizations similar to action pact | |
| 3. Organization, size, and structure of Offeror’s firm
(consider size in relation to audits to be performed) | 0 - 5 |
| a. Adequate size of the firm | |
| b. Minority business/small business/women's business enterprise/labor surplus firm | |
| 4. Qualifications of staff to be assigned to the audits to be performed.
This will be determined from résumés submitted. Include education,
position in firm, and years and types of experience. | 0 – 20 |
| a. Prior experience of the individual audit team members | |
| b. Overall supervision to be exercised | |

c. Experience with the accounting system Sage Intacct	
5. Offeror's audit approach to the engagement	0 – 15
a. Adequate coverage	
b. Realistic engagement timetable	
6. Price	0 – 20
Maximum points	100

D. Review process

In compliance with Uniform Guidance 2 CFR Part 200.319 – Competition, action pact has conducted this procurement 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.

Action pact may, at its discretion, request presentations by or meetings with any or all Offerors to clarify or negotiate modifications to the Offerors' proposals.

However, action pact 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, that the Offeror can propose.

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

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.
7. The individual signing certifies that the Offeror meets the independence standards of the *Government Auditing Standards*.
8. The individual signing certifies that he/she 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 he/she 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 he/she has read and understands the following publications relative to the proposed audits:
 - a. *Government Auditing Standards* (Yellow Book)
 - b. *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* ("Uniform Guidance")
 - c. *Audits of Not-for-Profit Entities* (AICPA Audit Guide)
11. The individual signing certifies that he/she 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)