

**SER Metro Detroit, Jobs for Progress, Inc. and
Subsidiaries
&
Central States SER, Jobs for Progress, Inc. and
Subsidiary**

Request for Qualification

**Audit and Tax Services for the Period
July 1, 2021 to June 30, 2022**

Date of Issuance: May 2, 2022

Written Questions due by: May 6, 2022, 4:00p.m. (EST)

Submission Deadline: May 31, 2022, 4:00p.m. (EST)

Extended Submission Deadline: Jun 10, 2022, 4:00p.m. (EST)

SER Metro Detroit, Jobs for Progress, Inc.
9301 Michigan Avenue
Detroit, MI 48210

<https://sermetro.org/>

Table of Contents

Section 1. - General Information

- A. Purpose of this Request for Qualification **(RFQ)**
- B. Who May Respond
- C. Governing Laws
- D. Method of Procurement & Type of Contract
- E. Eligible Respondents
- F. Description of Entities and Records to be Audited
- G. Contract Period

Section 2. - Specification Schedule

- A. Scope of Financial and Compliance Audit
- B. Description of Programs/Contracts/Grants
- C. Performance
- D. Exit Conference
- E. Delivery Schedule
- F. Price
- G. Payment Provisions
- H. Audit Review
- I. Work Papers
- J. Governing Provisions and Limitations
- K. Confidentiality
- L. AICPA Professional Standards

Section 3. - Technical Qualifications

- A. Prior Auditing Experience
- B. Organization, Size, and Structure
- C. Staff Qualifications
- D. Understanding of Work to be Performed
- E. Certifications

Section 4. - Qualification Evaluation

- A. Instruction on Qualification Submission
- B. Submission of Qualifications
- C. Selection Process
- D. Equal Opportunity
- E. Nonresponsive Qualifications
- F. Qualification Evaluation
- G. Review Process
- H. Response Forms

Section I. - General Information

A. Purpose of this Request for Qualifications (RFQ)

SER Metro Detroit, Jobs for Progress, Inc. and subsidiaries and Central States SER, Jobs for Progress, Inc. and subsidiary [SMD] is soliciting Request for Qualifications (RFQ) from independent and qualified Certified Public Accountants (CPAs) to conduct annual Financial and Single audits and to provide Tax services. SMD will enter into a one (1) year contract with the successful Proposer beginning July 2022. This RFQ includes options for **two (4) additional years**.

B. Who May Respond

Certified Public Accountants licensed to do business in the states of Michigan, Illinois, and Texas may respond to this RFQ. Certified Public Accountants may assume the lead contractor role and subcontract certain procedures in states where the lead contractor is not licensed to do business. In such cases, the lead contractor must provide the subcontractor name and obtain consent from SMD's Audit Committee. In addition, the lead contractor must direct, review and accept responsibility for the subcontractor's work and the subcontractor's work papers will be subject to Section 2 below.

C. Governing Laws

Programs and activities solicited in this RFQ are governed by all applicable Federal and State rules and regulations, including, but not limited to, those specifically governing each program operated by SMD.

D. Method of Procurement & Type of Contract

All services solicited under this RFQ should be procured by the competitive negotiation method. SMD's intent is to execute a fixed-price contract with the successful respondent.

E. Eligible Respondents

SMD is prohibited from contracting with any party debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs in accordance with the Department of Labor Regulation 29 CFR Part 98.

F. Description of Entities and Records to be Audited

SMD consists of multiple corporations and entities and is committed to the development and utilization of America's human resources for the nation's workforce. Celebrating over 45 years of service, SMD strives to promote upward mobility and economic self-sufficiency through a comprehensive service delivery system in the areas of Literacy, Education, Community Development, Youth Development, Business Services, and Economic Opportunity.

SER, Metro-Detroit, Jobs for Progress, Inc., a nonprofit corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, began operations in 1972 to provide job training, placement, and employment redevelopment to those persons unemployed, underemployed or economically disadvantaged. Its operations are located in Detroit, Michigan.

SERCO, Inc. (wholly-owned subsidiary of SMD) (SCO) was incorporated in July 1989, as a for-profit corporation to provide job training and placement, redevelopment, and other employment services. SCO operates One Stop career centers in Michigan, Illinois, and Texas. Additionally SCO continues to provide job search and placement services and other employment services to dislocated workers and economically disadvantaged individuals in the metropolitan Detroit area.

Empresa, Inc. (a non-profit corporation) was incorporated to act as a title holding company exclusively for SMD. Empresa, Inc. owns three properties, two of those properties are used by SMD in its operations and the other property is held for sale.

In addition, SMD is the sole member of Central States SER, Jobs for Progress, Inc. [CSS], a membership, nonprofit corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, and is wholly-owned, for-profit subsidiary SER Services, Inc. [551]. CSS and 551 are located and operate in Chicago, Illinois.

All of the above entities unless specifically identified are hereafter collectively referred to as SMD.

Administrative offices are located at 9301 Michigan Avenue, Detroit, MI. 48210.

The audits of accounting records will be performed at:

9301 Michigan Avenue, Detroit, Michigan

In addition, compliance procedures may be required to be performed in the following locations:

Detroit, Michigan
Chicago, Illinois
Abilene, Texas
San Antonio, Texas
Laredo, Texas
Bryan, Texas (College Station)

SMD maintains multiple banking relationships and a total of thirteen (13) different cash disbursement accounts. Accounts receivable and revenues encompass approximately eighty (80) different programs and/or funding sources and in many cases, numerous funding streams within each funding source. Payroll is processed by an outside

Agency for SMD with the exception of the payroll in Texas. As a service provider there are no inventories and minimal fixed asset acquisitions. Approximately 60% of the annual budget is pass-through costs to pay Child Care Services, tuition, and supportive services on behalf of program participants.

Audit reports from the year ended June 30, 2021 and prior periods are available for review by prospective contractors prior to qualification submission.

G. Contract Period

It is the intent of SMD to execute a single contract for Audit and Tax services. The duration of the contract shall be for a period of one year from the date of execution of the agreement. SMD may, at its sole discretion, opt to extend the term of the contract for up to four (4) one (1) year extensions based upon SMD needs and the availability of funds. In no event shall the total term of the contract exceed five (5) years. SMD reserves the right to terminate a contract at any time based on Offeror performance, matters of noncompliance or insufficient funds.

Section 2. - Specification Schedule

A. Scope of Financial and Compliance Audit

The intent of this RFQ and resulting contract is to obtain a qualified CPA firm to perform Financial and Single audits and prepare IRS Forms 990, Forms 1120 and any other necessary Federal, State tax or City forms, with the exception of any payroll related taxes, for the fiscal year ending June 30, 2022 and with the option to renew for a period of up to four (4) fiscal years.

Annual audits shall be performed to determine program and financial compliance with Federal regulations and state Workforce Board regulations including the OMB circulars to the extent applicable. The audits shall also be in compliance with (1) the Single Audit Act, (2) 2 CFR part 200, subpart F, formally (OMB circular A-133) as modified. The RFQ should address the timing and changes to regulations governing the federal awards of SMD subject to audit.

Preparation of Internal Revenue Service Forms 990 Return of Organization Exempt from Income Tax, Forms 1120, state income, business and franchise filings, and all required related schedules shall be completed and filed in accordance with the applicable Internal Revenue Code of the United States, laws of the States of Michigan, Illinois and Texas and the City of Detroit.

B. Description of Programs/Contracts/Grants

SMD operates to provide economically disadvantaged individuals and the general public with educational training and to assist in job placement in order to promote community welfare and economic self-sufficiency. The program, grant and contract activities performed by SMD are governed by the Department of Labor, Department of Health & Human Services, the States of Michigan, Illinois, and Texas, Illinois

Department of Human Services, Chicago Cook County POET, various Workforce Development Boards, Department of Family & Support Services, Department of Community Development, Illinois State Board of Education, Illinois Department of Commerce and Economic Opportunity, County of Will and Workforce Investment Board of Will County, The Partnership for New Communities, USC, Chicago Housing Authority, and governing bodies monitoring additional programs, grants, and contracts, if any.

C. Performance

The financial statements and schedule of federal awards of SMD should be audited in accordance with Generally Accepted Auditing Standards (GAAS) in the United States of America; Government Auditing Standards, issued by the Comptroller General of the United States (Yellow Book), The Single Audit Act; and the provisions of 2 CFR part 200, subpart F, formally (OMB Circular A-133) Audits of States, Local Governments. And Non-Profit Organizations as modified.

Financial Reports required as part of this engagement include:

- SER Metro-Detroit, Jobs for Progress, Inc. and Subsidiaries
 - Consolidated financial statements audit with supplementary information
 - Consolidated 2 CFR part 200, subpart F, formally A-133 Single Audit which includes a supplemental Schedule of Federal Awards
 - Data Collection Form
 - Supplementary schedule of consolidating financial information

- SER Metro Detroit Salary Reduction Plan and Trust financial statement limited scope audit as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Tax returns required as part of this engagement include:

- SER Metro-Detroit, Jobs for Progress, Inc.
 - Form 990, Return of Organization Exempt From Income Tax

- SERCO, Inc.
 - Form 1120, U.S. Corporation Income Tax Return
 - Michigan Corporate Income Tax Annual Return
 - Form IL-1120, Corporation Income and Replacement Tax Return
 - Texas Franchise Tax Report
 - D-1120, City of Detroit Income Tax Corporation Return

- o Related Estimated Tax Payments
- Empresa, Inc.
 - o Form 990, Return of Organization Exempt From Income Tax
- Central States SER, Jobs for Progress, Inc.
 - o Form 990, Return of Organization Exempt From Income Tax
 - o AG990-IL, Illinois Charitable Organization Annual Report

D. Exit Conference

An exit conference shall be held at the conclusion of fieldwork. Any observations, recommendations, findings, or corrective actions must be summarized in writing and presented to and discussed with the CFO and Controller and later to the Finance Committee or Boards of Directors, as required. The written report should include internal control and program compliance findings and other matters and any recommendations.

E. Delivery Schedule

It is anticipated that the audit field work will commence on or about August 1, 2022. A draft audit report is expected to be transmitted no later than October 15, 2022. Final audit reports and Data Collection Forms will be delivered to the Finance Committee no later than October 30, 2022.

Tax returns are expected to be filed without extension whenever feasible. Under any condition, it is expected all returns will be filed not later than November 30, 2022.

The audit of the SER Metro Detroit Salary Reduction Plan and Trust financial statement will be performed in October and November 2022 and the final audit report will be delivered no later than November 30, 2022.

Earlier completion is encouraged. However, failure to deliver audit reports and tax returns within the time schedule specified above, or delivery of audit reports and tax returns which do not conform to all of the provisions of this contract may result in termination in whole or in part of this contract. Under certain extenuating circumstances SMD may extend this schedule upon written request with sufficient justification.

F. Price

The proposed fixed price should be submitted separately. Include information indicating how the price was determined. For example, indicate the estimated number of hours by staff level, hourly rates, and total cost for each portion of the engagement. Any out-of-pocket expense should also be itemized. Provide separate

cost for the Audit and for the tax reporting as described earlier.

G. Payment Provisions

Payment on invoices to SMD will be made when SMD has determined that the work effort invoiced has been completed satisfactorily.

Progress payments will be allowed to the extent that SMD can determine that satisfactory progress is being made. Payment shall be made within thirty (30) days of the receipt of an accurate and appropriate invoice. The final invoice will be paid within thirty (30) days of its receipt or upon the receipt, acceptance, and approval by SMD of the final report whichever is later.

H. Audit Review

All audit reports prepared under this contract will be reviewed by SMD and its governing body and potentially its funding sources to ensure compliance with the General Accounting Office, Government Audit Standards and other appropriate audit guides.

I. Work Papers

Upon request, the selected respondent will provide copies of all work papers pertaining to any findings and questioned costs determined in the audit. The work papers must be concise and provide the basis for the findings and questioned costs as well as an analysis of the problem.

All work papers must be retained by the CPA firm for a period of five years following the date of submission of the Final Report to the SMD Board of Directors, or until all or any litigation, questioned, or disallowed costs are resolved, whichever is later.

All work papers must be made available for examination by authorized monitors, and/or representatives of the United States Department of Labor, the Comptroller General, the General Accounting Office, Auditors of the states of Michigan, Illinois, and Texas, Workforce Boards and any other governing bodies.

J. Governing Provisions and Limitations

The purpose of this RFQ is to ensure maximum, open, and free competition in the solicitation of and procurement of the services described above. This RFQ is not to be considered as a purchase agreement or contract, or as a commitment of any kind; nor does it obligate SMD to award any contract or pay for costs incurred prior to the execution of a contract unless such costs are specifically authorized in writing **by SMD.**

SMD reserves the right to:

- Accept or reject any or all RFQs received, or to cancel or reissue this RFQ in part or its entirety

- Award a contract for any services that SMD determines, at its sole discretion, is in its best interest
- Award a contract to other than the lowest cost/priced respondent
- Reject any qualifications that fails to confirm the requirements of this RFQ
- Contact any individual or entity listed in the RFQ or otherwise known to SMD, who may have knowledge of the respondent's experience, performance, and qualifications
- Request additional information from any and all respondents

Respondents shall not, under penalty of law, offer or provide any gratuities, favors, or anything of monetary value to any officer, member, employee, or agent of SMD for the purpose of having an influencing effect toward their own RFQ or any other RFQ submitted hereunder. In addition, no employee, officer, or agent of SMD shall participate in the selection, award or administration of a contract supported by Federal funds, if a conflict of interest, real or apparent, would be involved.

Respondents shall not engage in any activity that will restrict or eliminate competition. Violation of this provision may cause a RFQ to be rejected. This does not preclude joint ventures or subcontracts that are fully disclosed in the RFQ.

The contents of a successful RFQ may become a contractual obligation if selected for award. Failure of the respondent to accept this obligation may result in cancellation of the award. No pleas of errors or mistakes shall be available to the successful respondent as a basis for release of proposed services at stated price/cost. Any damages accruing to SMD as a result of the respondent's failure to deliver the proposed goods and services may be recovered from the respondent.

A contract with the selected respondent may be withheld, at SMD's sole discretion, if issues or questions of compliance are not satisfactorily resolved. Award of services may be withdrawn if resolution is not satisfactory to SMD.

SMD reserves the rights to clarify, explain, or verify any aspect of a response to this RFQ, and to require the submission of any price, technical, or other revision to the RFQ that results from negotiations conducted.

K. Confidentiality

The respondent agrees to keep information related to all contracts in strict confidence. Other than the reports submitted to SMD and those required by regulations, the respondent agrees not to publish, reproduce, or otherwise divulge such information in whole or part, in any 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 respondent's possession, to the employees on the respondent's staff who must have the information on a "need-to-know" basis. Respondent agrees to immediately notify, in writing, SMD's authorized representative in the event the respondent determines or has reason to suspect a breach of this requirement.

L. AICPA Professional Standards

The respondent must assert that the CPA firm is bound by the following Ethics Interpretations:

AICPA Professional Standards states:

Ethics Interpretation (formerly) 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 therefore.

Section 3. - Technical Qualifications

The RFQ shall have as a minimum include the following:

A. Prior Auditing Experience

Describe your prior auditing experience including the names, addresses, contact persons, and telephone numbers of organizations audited. Experience should include relevant audit experience with the following:

- Nonprofit organizations
- Similar programs funded by the U.S. Departments of Labor, Education and Health & Human Services.
- Similar county or local government activities
- Commercial entities receiving funding from the Federal Government
- Entities that function with separate control environments in multiple locations
- Non-profit organizations that exert control over other nonprofit and for profit organizations

B. Organization, Size, and Structure

Describe your organization, size [in relation to the audits and tax preparation performed], and structure. Include a copy of the firm's most recent Peer Review, letter of response if applicable and acceptance letter from the peer review governing body.

C. Staff Qualifications

Describe the qualifications of the staff to be assigned to the audits, tax services, and other functions related to this RFQ. Descriptions must include:

- Composition of Audit team
- Overall supervision to be exercised
- Prior experience of the individual audit team members

Include resumes of the staff assigned to the audit and tax preparation. Include education, position in the firm, years and scope of experience, continuing professional education, state(s) in which licensed as a CPA and other relevant information.

D. Understanding of Work to be Performed

Describe your understanding of work to be performed, including audit procedures, tax preparation, estimated hours and other pertinent information.

E. Certifications

Certifications enclosed with this RFQ must be signed and included as an attachment to your RFQ. Certifications must have an original signature. The publications listed in the Certifications will not be provided by SMD since SMD desires to only contract with firms already familiar with these publications.

Section 4. - RFQ Evaluation

A Instruction on RFQ Submission

1. RFQ Schedule

Activities	Dates
Issuance of RFQ	May 02, 2022
Questions & Answers	May 06, 2022
Qualifications Due	Jun 10, 2022
Interviews (optional)	TBD
Approval	TBD
Contract Anticipated Start Date	July 2022

2. Responses Deadline

RFQs must be submitted no later than 4:00 p.m. (EST) on Friday, Jun 10, 2022. RFQs received after that time will not be accepted regardless of the circumstances.

All submittals must be emailed to the Authorized Contact:

Jane Li
Controller
Email: JLi@sermetro.org

The timely delivery of RFQs is the sole responsibility of the Offeror. SMD is not responsible for any failures and/or errors of omission. Disputes concerning late or non-delivered RFQs cannot be appealed. Any RFQs or amendments received after the specified deadline will not be considered and will be deemed as late and non-responsive – **NO EXCEPTIONS.**

3. Issuance and Availability of RFQ

This RFQ is issued Monday, May 2, 2022. The RFQ Package may be obtained electronically on line at our website:

<https://sermetro.org/request-for-proposals-rfps/>
<https://sercohq.com/about-us/request-for-proposals-rfps/>

Offerors may submit questions in writing no later than Friday May 6, 2022 prior to 4:00 p.m. (EST). Inquiries should be directed to Jane Li, JLi@sermetro.org.

4. Conditions of Qualifications

All costs incurred in the preparation of a RFQ responding to this RFQ will be the responsibility of the prospective contractor and will not be reimbursed **by SMD.**

5. Right to Reject

SMD reserves the right to reject any and all RFQs received in response to this RFQ. A contract for the accepted qualification will be based upon the factors described in this RFQ.

6. Format

One electronic copy must be submitted by the deadline. All documents submitted must be legible and complete. SMD is not responsible for copying incomplete RFQs.

7. Notification of Award

It is expected that a decision selecting the successful audit firm will be made within three (4) weeks of the closing date for receipt of RFQs. Upon conclusion of final negotiations with the successful audit firm, all prospective

contractors submitting RFQs in response to this RFQ will be informed in writing of the name of the successful audit firm.

B. Submission of RFQs

All RFQs must include the following information in the order stated:

1. The RFQ cover sheet must identify an engagement partner, as well as the signatory authority, with the legal authority to enter into legal agreements on behalf of the RFQ organization.
2. A transmittal letter to include:
 - a. Respondent's understanding of this RFQ, its requirements, and services to be performed
 - b. A statement from the authorized signatory that the qualification is valid for 90 days after the submittal deadline
 - c. A positive statement of commitment to perform the services within the period specified
3. The transmittal letter attachment shall include:
 - a. Detailed fee information based on and including the following, using Attachment A of the RFQ:
 - i. Categories of audit staff level
 - ii. Total estimated hours by category of audit staff
 - iii. Per hour fee to be charged for each category or audit staff
 - iv. Direct cost incurred for reasonable staff travel
 - v. Reporting processing.
 - b. Other out of pocket expenditures
 - c. Provisions for unforeseen problems
 - d. Description of progress billings
 - e. Names and contact information of persons authorized to make representations for your firm
 - f. Statement of fact that person signing the letter is authorized to legally bind your firm
 - g. Specify that the engagement partner is a CPA and provide his/her license number
4. A description of the responding firm's qualifications in the following areas:
 - a. Current relevant 2 CFR part 200, subpart F (formally A-133) and other non-profits detailing how the engagement is relevant. List references of no less than four previous engagements and contact persons.
 - b. Past experience should include a discussion of size and complexity of relevant engagements.
 - c. Education and/or experience of key staff members who will be assigned to the audit. In particular, the key staff members experience

with government funded programs and 2 CFR part 200, subpart F (formally A-133) audits. Include pertinent ongoing education and training

- d. Firm's experience and knowledge of employment and training programs and other human services and funding
- e. Other support that the audits staff, local office, and other offices can provide to SMD

5. Profile of the Respondent Firm

- a. Location of the office(s) from which this work is to be performed
- b. Range of activities performed by these offices
- c. Reference how the firm is professionally licensed
- d. Copy of your most recent peer review report and letter of response and acceptance by peer review governing body
- e. A copy of your current M/WBE certification, if applicable
- f. Suspension/Debarment Certification - Attachment B
- g. Drug-Free Workplace Certification - Attachment C
- h. Certification of Bidder - Attachment D
- i. Affirmation that the firm meets independence requirements
- j. Affirmation that the firm does not have a record of substandard audit work
- k. Liability coverage of firm (submit proof of insurance)

6. Firms approach to the examination

Submit an Audit Plan (Statement of Work) giving time estimates and staff levels assigned for each significant segment. Individual staff members should be named and their titles provided. Any planned use of specialists should be specified. The Audit Plan must state that the examination will be in accordance with Generally Accepted Auditing Standards as included in the Statements of Auditing Standards promulgated by the American Institute of Certified Public Accountants; the General Accounting Office Standards for Audit of Governmental Organizations, Programs, Activities, and Functions (latest revision); the General Accounting Office Guidelines of Financial Compliance to laws and regulations set forth in the applicable OMB Circulars.

The Audit Plan should include a discussion of how the CPA firm approaches tests of control when dealing with multiple locations that have significantly separate reporting environments. The Audit Plan must also address how the CPA firm would design and conduct compliance testing in multiple locations that expend federal awards.

7. Other Considerations

Provide a statement that if conditions are discovered that lead to the belief that material errors, defalcations, or other irregularities may exist, or if any other circumstances are encountered that require

extended services, the auditor will promptly advise the President and Audit Committee of SMD. Provide a statement that no extended services will be performed unless they are authorized in the contractual agreement or in an amendment to the agreement.

C. Selection Process

The RFQ selection process includes the evaluation, rating, and ranking of the RFQs by SMD staff. After evaluation, recommendation(s) for selection to negotiate a contract will be made to the full board. All respondents to this RFQ shall be notified of their status by mail.

In the selection and award of goods or services procured under this RFQ, SMD shall ensure:

- Awards shall be made only to responsible respondents who have demonstrated ability to perform based upon delivering comparable or related services
- Staff and organization qualifications, including a satisfactory record of past performance and experience
- All qualifications considered are received on time and are responsive to the specifications of the RFQ
- Positive efforts are made to utilize MWBE's (Minority/Women-owned Business Enterprises) in the provisions of program services

SER may, at its own discretion, request oral presentations or discussions with the most qualified respondents.

E. Equal Opportunity

It is the policy of SMD to encourage and support equal opportunity in the purchase of services. No person shall, on the grounds of race, color, religion, sex, handicap, national origin, age, citizenship, sexual orientation, marital status, political affiliation, or belief, be discriminated against under any program or activity receiving Federal funds.

F. Nonresponsive RFQs

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

- The RFQ is not received timely in accordance with the terms of the RFQ
- The RFQ does not follow the specified format
- The RFQ does not include the Certifications
- The RFQ 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.

G. RFQ Evaluation

Only RFQs submitted on a timely basis will be evaluated, using the following criteria and point system.

Demonstrated Effectiveness - 65 points

Points will be awarded for the effectiveness of the respondent in delivering comparable or related services upon the following criteria:

- Past experience of responding firm and availability of respondent's staff with professional qualifications and technical abilities, including the extent of proposed assigned staff's prior experience with 2 CFR part 200, subpart F (formally OMB A-133) auditing
- Experience MIP Fund Accounting computer software
- Respondent's participation in training and continuing professional education in auditing governmental programs, functions and activities
- Whether the respondent has a quality control system in place, and whether the respondent participates in an external quality peer review program
- Respondent's capability to audit computerized accounting systems
- Evaluation of Statement of Work/Audit Plan
- Other support, the audit staff, local offices, the ability to meet deadlines, and adequate staff resources

Reasonableness of Cost - 35 Points

Proposed cost shall be evaluated based on:

- All fees, including the provision for unforeseen problems, and commitment to perform the audit within the SER time constraint
- The reasonableness of cost for the services proposed
- The detail of estimated hours, hourly rates for various staff, and the estimated reimbursable expenses

MWBE Bonus Points – 5 Points

- Five bonus points will be awarded to responsive Qualifications certified by the State-level MWBE development programs or another bona fide certifying agency.
- MWBE's must indicate their certification number and the certifying agency on the Proposal Cover Sheet
- Attach a copy/Certification must be current.

Total points - 105

H. Review Process

SMD may, at its discretion, request presentations by or meetings with any or all responding firms to clarify or negotiate modifications to the RFQs. However, SMD reserves the right to make an award without further discussion of the RFQs submitted. Therefore, RFQs should be submitted initially on the most favorable terms, from both technical and price standpoints, which the responding firms can

propose. SMD contemplates award of the contract to the responsible respondent with the highest total points.

I. Response Forms

RFQ Cover Sheet

Detailed Fee Information - Attachment A

Suspension/Debarment Certifications - Attachment B

Drug-Free Certification - Attachment C

Certification of Bidder - Attachment D

Certificate Regarding Conflict of Interest - Attachment E

SER Metro Detroit, Jobs for Progress, Inc.

RFQ COVER SHEET

Legal Name of Organization	
Authorized Signer	
Title	
Mailing Address	
Physical Address, if different	
Telephone Number	
Fax Number	
Contact Person Name	
Contact Person Title	
Entity Type	

SER Metro Detroit, Jobs for Progress, Inc.

Detailed Fee Information

Staff Member	Years of Experience	Staff level	Hourly Fee	Number of Hours	Total Cost
Total Staff Cost					

Other Expenditures/ Estimate Out-of-Pocket Cost
(Please Describe each item)

	Cost
Total Other	
Unforeseen Problem Allowance	
Grand Total	

SER Metro Detroit, Jobs for Progress, Inc.

Certification Regarding Debarment Suspension, Ineligibility, and Voluntary Exclusion Lower Tier Covered Transactions

This Certification is required by regulations implementing Executive Order 12549, Debarment and Suspension, 20 CFR Part 98. The regulations were published as Part VII of the May 26, 1988 Federal Register (pages 1916019211).

1. The prospective recipients of Federal assistance funds certifies, by submission of this RFQ, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
2. Where the prospective recipient of Federal assistance funds is unable to certify to any of the statements in this certification, such prospective participants shall attach an explanation to this RFQ.

Name of Authorized Representative

Title

Signature

Date

Attachment B

SER Metro Detroit, Jobs for Progress, Inc.

Certification Regarding Drug-Free Workplace

The grantee certifies that it will or will continue to provide a drug-free workplace by:

1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violation of such prohibition.
2. Establishing an outgoing drug-free awareness program to inform employees about:
 - a. The dangers of drug abuse in the workplace
 - b. The grantee's policy of maintaining a drug-free workplace
 - c. Any available drug counseling, rehabilitation, and employee assistance programs
 - d. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph 1.
4. Notifying the employee in the statement required by paragraph 1 that, as a condition of employment under the grant, the employee will:
 - a. Abide by the terms of this statement;
 - b. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such violation.
5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 4b from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position, title, to every grant officer or other designee on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification numbers(s) of each affected grant.
6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 4b, with respect to any employee who is so convicted:
 - a. Taking appropriate personnel action against such an employee, up to and including termination consistent with the requirements of the Rehabilitation Act of 1973, as amended.
 - b. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency.
7. Making good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1, 2, 3, 4, 5, and 6.

Name of Applicant Organization:

Name & Title of Authorized Signatory

Signature

Date _____

Attachment C

SER Metro Detroit, Jobs for Progress, Inc.

Certification of Bidder

1. The individual signing certifies that he/she is authorized to contract on behalf of the Respondent.
2. The individual signing certifies that the Respondent 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 Respondent.
3. The individual signing certifies that the prices in this RFQ 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 RFQ have not been knowingly disclosed by the Respondent prior to an award to any other Respondent or potential Respondent.
5. The individual signing certifies that there has been no attempt by the Respondent to discourage any potential Respondent from submitting a RFQ.
6. The individual signing certifies that the Respondent is a properly licensed certified public accountant.
7. The individual signing certifies that the Respondent 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 requirement of an external quality control (peer) review at least once every three years.
9. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:
 - a. 2 CFR part 200, subpart F (formally OMB Circular A-133), *Audits of Institutions of Higher Education and Other Nonprofit Institutions*
 - b. 2 CFR part 200, subpart F (formally OMB Circular A-133), *Compliance Supplement*
 - c. 2 CFR part 215, (formally OMB Circular A-110), *Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations*
 - d. 2 CFR 230 – (formally OMB Circular A-122), *Cost Principles for Nonprofit Organizations*
10. The individual signing certifies that he/she has read and understands all of the information in this Request for Qualification, including the information on the programs/grants/contracts to be audited.
11. The individual signing certifies that the Respondent, 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 Respondent 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.)

I, _____ am the _____ of the
(Type Name of Signatory Authority) (Title)
Corporation, partnership, association, public agency, or other entity named as the
Respondent herein and that I am legally authorized to sign this RFQ and submit it to
SER Metro Detroit, Jobs for Progress, Inc. on behalf of said organization by the authority
of its governing body. I also certify that I have read and understand the "Governing
Provisions and Limitations" sections presented in this RQ and will comply with the terms,
thereof.

Respondent: _____

Attest: _____

(Respondent Signature)

(Collateral Signature)

(Typed Name)

(Typed Name)

(Typed Title)

(Typed Title)

(Date)

(Date)

Subscribed and sworn before me this _____ day of _____, in
_____ County, State of _____

(SEAL)

Notary Public in and for _____ County, State of _____

Date Commission Expires: _____

Attachment D

SER Metro Detroit, Jobs for Progress, Inc.

Certificate Regarding Conflict of Interest

By signature of this Certificate, Respondent covenants and affirms that:

No manager, employee or paid consultant of the Respondent is a member of the Policy Board, the President, or an employee of SMD;

No manager or paid consultant of the Respondent is married to a member of the Policy Board, the President, or an employee of SMD;

No member of the Policy Board, the President or an employee of SMD owns or controls more than a 10 percent share in the Respondent's organization;

No spouse of a member of the Policy Board, President, or employee of SMD receives compensation from Respondent for lobbying activities;

Respondent has disclosed within the RFQ response any interest, fact or circumstance, which does or may present a potential conflict of interest;

Should Respondent fail to abide by the foregoing covenants and affirmations regarding conflict of interest, Respondent shall not be entitled to the recovery of any costs or expenses incurred in relations to any contract with SMD and shall immediately refund to SMD any fees or expenses that may have been paid under the contract and shall further be liable for any others costs incurred or damages sustained by SMD relating to that contract.

Name of Individual or Organization submitting application

Name and Title of Authorized Signatory

Signature

Date

Attachment E