



# Immigrant Resource Center of Maine

## **Request for Proposal for audit services for the period 1 October 2021 to 30 September 2022**

Inquiries and proposals should be directed to:

Name: Fatuma Hussein  
Title: Executive Director

Address: 1220 Lisbon Street, Suite 102  
Lewiston, ME 04240

Email: [fhussein@ircofmaine.org](mailto:fhussein@ircofmaine.org)  
Phone: 207-482-9792  
[www.ircofmaine.org](http://www.ircofmaine.org)

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## General Information

### **A. Purpose**

This Request for Proposal (RFP) is to contract for a financial and compliance audit for the fiscal year ending September 30, 2022.

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

Only licensed Certified Public Accountants may respond to this RFP.

### **C. Bidder's Conference**

IRCM will not be holding a bidder's conference.

### **D. Instructions on Proposal Submission**

- a. Closing Submission Date:  
Proposals must be submitted no later than 5:00 p.m. on September 8<sup>th</sup>, 2023.
- b. Inquiries:  
Inquiries concerning this RFP should be directed to Fatuma Hussein, phone # and fhussain@uswofmaine.org
- c. 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 IRCM.
- d. Instructions to Prospective Contractors:

Your proposal should be addressed as follows:

Fatuma Hussein  
Executive Director  
Immigrant Resources Center of Maine  
1220 Lisbon Street, Suite 102  
Lewiston, ME 04240

It is important that the Offeror's proposal be submitted by email with the following information in the subject line:

IRCM Audit Request for Proposal Deadline: 5:00 p.m. on September 8<sup>th</sup>, 2023

Failure to do so may result in premature disclosure of your proposal.

It is the responsibility of the Offeror to ensure that the proposal is received by the Immigrant Resource Center of Maine (IRCM) by the date and time specified above.

Late proposals will not be considered.

e. Right to Reject:

IRCM 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.

f. Small, Minority-Owned Businesses and Women's business enterprises:

Efforts will be made by IRCM to utilize small, minority-owned businesses and women's business enterprises. 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). Priority will be given to audit firms who have previously audited minority-owned businesses and/or those who can demonstrate a commitment to racial equity.

g. Notification of Award:

It is expected that a decision selecting the successful audit firm will be made within 4 weeks of the closing date for the receipt of proposals.

Upon conclusion of final negotiations with the successful audit firm, all Offerors submitting proposals in response to this Request for Proposal will be informed, by email, of the name of the successful audit firm.

It is expected that the contract shall be a one-year fixed price contract.

## **E. Description of IRCM and Records to be Audited**

The Immigrant Resource Center of Maine is a nonprofit organization which serves immigrants, refugees and asylum seekers in southern and central Maine. IRCM is a private, nonprofit corporation and has been determined to be exempt from Federal income tax under Section 501(c)(3)h of the Internal Revenue Code. It is governed by a 7 - member volunteer Board of Directors. Administrative offices and all records are located at 1220 Lisbon Street, Suite 102, Lewiston, ME 04240

IRCM has a total budget of approximately \$5,312,419 and is supported by federal and state government grants, charitable foundations and individuals. The financial statements of IRCM are prepared on the accrual basis of accounting and in conformity with generally accepted accounting principles (GAAP). All financial records are maintained using the software program Quick Books. There are three bank accounts, one which is solely a checking account for public benefits/financial assistance, second checking account is the main account, and the third checking account is attached our social service transactions.

IRCM conducts activities that include cost allocation among the programs and supporting services. Programs are funded using many separate federal and state funding sources.

## **F. Options**

At the discretion of IRCM, this audit contract may be extended for two additional one-year periods. Consideration will be given to proposals which guarantee flat pricing for the optional years.

## **Specification Schedule**

### **G. 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 the Immigrant Resource Center of Maine (IRCM).

Government Audit Standards, states on page 2-1:

Financial statement audits determine (1) whether the financial statements of an audited IRCM 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 IRCM has complied with laws and regulations for those transactions and events that may have a material effect on the financial statements.

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

The Immigrant Resource Center of Maine supports refugee and immigrant communities by offering culturally and linguistically sensitive services to promote a healthy and equitable Maine.

Primary funding sources include federal funds passed through in a Maine DHHS contract and direct federal contracts. Funding streams include but are not limited to:

- Sexual Assault Services Formula Program (CFDA #16.017)
- Crime Victim Assistance (CFDA #16.575)
- S.T.O.P Grant Program (CFDA #16.588)
- Family Violence Prevention & Services (CFDA #93.497)
- Family Violence Prevention & Services COVID (ARPA) (CFDA #93.671)
- Maine General Fund
- SateHOME Funds ARPA (FAIN: SLFRP0144)
- Emergency Rental Assistance Program 1.0 (CFDA #21.023)
- Emergency Rental Assistance Program 2.0 (CFDA #21.023)
- PPHF Capacity Building CDC (CFDA #93.539)

## **I. Performance**

IRCM's records should be audited through September 30, 2021.

The Offeror is required to prepare audit reports in accordance with the Government Audit Standards, as outlined in 2 C.F.R. Subpart F, as well as the Maine Uniform Accounting and Auditing Practices for Community Agencies including preparing all audit reports required by the Maine Health and Human Services and the Federal Audit Clearing House. The Offeror is further required to complete IRS Form 990 on behalf of IRCM for the applicable time period.

The Offeror will provide 3 copies of a single audit report, 2 copies of the summary report and 10 copies of the Financial Statements and Supplementary Information.

#### **J. Delivery Schedule**

Offeror is to transmit one copy of the draft audit report to IRCM's Executive Director. The draft audit report is due on September 26<sup>th</sup>, 2023.

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 of the provisions of this contract, IRCM 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.

#### **K. Price**

The Offeror's proposed price should include information indicating how the price was determined. For example, the Offeror should indicate the estimated number of hours by staff level, hourly rates, and total cost by staff level. Any out-of-pocket expenses should also be indicated.

#### **L. Payment**

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

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

## **M. Audit Review**

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

## **N. Exit Conference**

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

## **O. 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 IRCM.

## **P. Confidentiality**

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to IRCM, 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, IRCM's authorized representative in the event the Offeror determines or has reason to suspect a breach of this requirement.

## **Q. AICPA Professional Standards**

The AICPA Professional Standards state:

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

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

and undertakes an obligation to follow specified government audit standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards, he is obligated to follow such requirements.

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

### **Offeror's Technical Qualifications**

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

#### **R. 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 nonprofit organizations.
- 2) Prior experience auditing similar programs funded through cost-sharing agreements by the State of Maine's Department of Health and Human Services.
- 3) Prior experience auditing similar programs financed by the Federal Government.
- 4) Prior experience auditing minority- owned businesses.

#### **S. 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.

#### **T. Staff Qualifications**

The Offeror should 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: Only include resumes of staff to be assigned to the audits. Details including education, position in firm, years and types of experience, continuing professional education, state(s) in which licensed as a CPA, etc. will be considered.

#### **U. 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.



## V. 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 IRCM, because IRCM desires to contract only with an Offeror who is already familiar with these publications.

## Proposal Evaluation

### W. Submission of Proposals

All proposals shall include copies of the Offeror's technical qualifications, copies of the pricing information and copies of the signed Certifications. These documents will become part of the contract.

### X. Nonresponsive Proposals

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

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

### Y. Evaluation

Evaluation of each proposal will be scored on the following five factors:

	Point Range
1) Prior experience auditing.	
a. Prior experience auditing sexual assault coalitions.	0 – 10
b. Prior experience auditing similar programs funded through cost-sharing agreements by the State of Maine's Department of Health and Human Services.	0 – 10
c. Prior experience auditing similar programs financed by the Federal Government.	0 - 10
d. Prior experience auditing nonprofit organizations	0 - 10

IRCM 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 the firm 0 – 5
  - b. Minority/small business 0 – 10
- 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 – 5
  - 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.
  - d) Adequate coverage 0 – 10
  - e) Realistic time estimates of each audit step 0 – 10
- 5) Price 0 – 5

Maximum Points 100

## **Z. Review Process**

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

However, IRCM 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.

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

## Certifications

On behalf of the Offeror:

- The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
- 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.
- 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.
- 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.
- The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
- The individual signing certifies that the Offeror is a properly licensed certified public accountant, or a public accountant licensed on or before (date of licensing).
- The individual signing certifies that the Offeror meets the independence standards of the Government Auditing Standards.
- The individual signing certifies that he/she/they is/are aware of and will comply with the GAO Continuing Education Requirement 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.
- The individual signing certifies that he/she/they is/are aware of and will comply with the GAO requirement of an external quality control (peer) review at least once every three years.
- The individual signing certifies that he/she/they has read and understands the following publications relative to the proposed audits:
  - Government Auditing Standards (Yellow Book) (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly called "Uniform Guidance")

- A Guide for Nonprofit Organizations: Cost Principles and Procedures for Establishing Indirect Cost and Other Rates for Grants and Contract with the Department of Health and Human Services.
- Audits of Voluntary Health and Welfare Organizations (AICPA Audit Guide)
- Audits of Certain Nonprofit Organizations (AICPA Audit Guide)
- 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.
- 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.)

Dated this \_\_\_\_\_ day of 20\_\_\_\_

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

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

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