



**Alliance of Community Assistance Ministries, Inc. (ACAM)
Request for Proposals Cover Page
Professional Audit Services**

The Alliance of Community Assistance Ministries, Inc. (ACAM) is a 501(c)(3) nonprofit corporation soliciting proposals from qualified public accounting firms registered to work in the state of Texas to provide professional audit services.

RFP TIMELINE

Official Release Date: Friday, November 11, 2022 Full RFP posted at: https://acamweb.org/funding-vendor-opportunities
Deadline to submit questions: Friday, November 25, 2022, at 5PM CDT
Please submit questions in writing to bgorman@acamweb.org with the subject line "Audit Services RFP Question(s) Agency Name"
Answers to written questions posted on the website on or before: Monday, November 28, 2022 by 5:00 PM CDT
Proposals Due: Friday, December 9, 2022 by 2:00 PM CDT
Anticipated Preliminary Award Announcements: on or around December 16, 2022
Addenda and answers to questions will be posted at https://acamweb.org/funding-vendor-opportunities/

Responses to this request for proposals should be emailed to:
ACAM Resource and Program Development Director
Bren Gorman
bgorman@acamweb.org

The proposal cover sheet must be signed and dated by an authorized representative of the proposing organization.

Late proposals will NOT be accepted. Proposals must be received by the due date. If all or any portion of a response submitted is received late or is otherwise nonresponsive due to equipment failure or operator error, the response or the applicable portion of the response will not be considered. In addition, ACAM is not liable for equipment failure or operator error.



Alliance of Community Assistance Ministries, Inc. (ACAM)
Request for Proposals for
Professional Audit Services

I. General

The Alliance of Community Assistance Ministries, Inc. (hereinafter referred to as ACAM), a 501(c)(3) nonprofit corporation, is soliciting proposals from qualified public accounting firms to provide professional audit services. ACAM categorizes all costs to either management, fund development or a specific program and is well-versed in developing Statements of Functional Expenses.

The deadline for receiving responses to this request is 2:00 PM on Friday, December 9, 2022. Late proposals will not be accepted.

Respondents must submit proposals by e-mail to Bren Gorman, Resource & Program Development Director at admin@acamweb.org.

Proposals must be composed and assembled as outlined in Sections V and VI respectively titled *Proposal Contents* and *Proposal Format*. There will be no bidder's conference for this request. ACAM staff is available to answer questions related to this RFP either by phone or email as outlined in Section IX. *Conditions*.

II. Background Information

A. General - ACAM became a 501 (c)3 corporation in September 2011. ACAM is a management support organization (MSO) that assists a network of community assistance ministry nonprofits (the ACAM Network) with optimizing their organizational and program effectiveness. ACAM has a challenging role with responsibilities to two sets of clients: the nonprofits to which they provide organization development assistance and the funding community, which expects measurable results from their investment in these programs.

B. Mission - The mission of ACAM is to advance collaboration to create community-wide solutions for thriving nonprofits, neighborhoods, and families.

C. Funding Sources - In the past two years, ACAM's primary funding sources have been:

- Houston-Galveston Area Council
- Rockwell Fund, Inc.
- Texas Department of Housing & Community Affairs
- Department of Housing and Urban Development (HUD) Emergency Solutions Grant (ESG)
- Amegy Texas Presbyterian Foundation
- United Way of Greater Houston
- The George Foundation
- FEMA Emergency Food and Shelter Program (EFSP)
- JPMorgan Chase & Co.
- The Marek Family Foundation
- Texas Mutual Insurance Company
- The Powell Foundation
- The Aspen Institute
- Veritex Community Bank
- Wells Fargo
- William Stamps Farish Fund

D. Current Programs & Activities - ACAM's core programs/activities and roles are:

- **Organizational & Network Development:** ACAM promotes sound practices in nonprofit operations and programming. Organizational assessments inform Network Partners on areas

of strength and weakness and are used to develop capacity building plans. ACAM supports plan implementation through stipends for training and consulting and direct grants to develop organizational infrastructure.

- **Training & Networking:** ACAM promotes best practice knowledge, peer learning and information exchange for the following groups: executive leaders, resource development managers, volunteer coordinators, client service staff and thrift store managers. Peer mentoring relationships are developed among executive leaders. This component also helps to build relationships between ACAM and funders.
- **Community Education and Outreach:** ACAM raises the profile of the ACAM network as service hubs in their communities and raises awareness around the issues affecting the people served by the Network. Activities are focused on rallying support for initiatives and funding that will provide pathways out of poverty for the Network Partner clients.
- **Collaborative Initiatives:** ACAM helps the Network use its collective strength to develop region-wide service streams and service models that address root causes of poverty. ACAM also organizes Network- and funder-driven initiatives to provide immediate response to member needs. ACAM is effective in coordinating efforts to address emergency situations affecting the lives of the clients served by the CAMs, including but not limited to disaster preparedness, relief and recovery.
- **Management Support:** ACAM offers expertise to organizations and networks outside our Network base. Some examples of available services under this program include:
 - Research and organizational assessments
 - Distribution of resources and facilitation of partnerships
 - Technical assistance and targeted trainings
 - Collaboration, support to other networks
 - Convening stakeholders

E. Organization Data - ACAM's current budget is approximately \$5.4 million. ACAM regularly funds partnering organizations and as a result, much of its funding is allocated in large, singular transactions involving other organizations. ACAM expects to operate on approximately \$1,200,000 of the total budget. A seven-member Board of Directors charged with setting overall organizational policy governs ACAM. ACAM's Chief Executive Officer (CEO) reports directly to the Board. ACAM currently has 10 full-time employees, 2 part-time positions and 2 full-time AmeriCorps VISTA volunteer positions. Together they are responsible for daily programmatic, fundraising, and administrative operations.

III. Accounting Systems and Requirements

A. **Accounting Staffing and Consulting Structure** – ACAM is a Management Support Organization and uses an accounting consulting model. ACAM has two key staff who coordinate and review transactions and financial statements. ACAM shares usage of its QuickBooks Premier 2020 Nonprofit Edition with its contracted CPA firm. All transactions are entered, and bank accounts are reconciled by our contracted CPA firm. In addition, ACAM separates its federally funded program(s) in a subsidiary QuickBooks file which is managed by our contracted federal accounts CPA firm. Federal program activity is reviewed by our CPA who records the activity using journal entries. ACAM is part of a professional employment organization, Nextep Inc., who processes payroll, manages benefits, taxes and any and all claims. ACAM employees are co-employed by Nextep, Inc. All payroll is processed after the close of the pay period and all wages, benefits and taxes are distributed prior to import into ACAM's accounting system. This eliminates the need for payroll adjustments and ensures

timely and accurate allocation of personnel costs by program. Nextep, Inc. uses the PrismHR system for payroll processing.

- B. **Fiscal Year, Accounting Method and Standards** - As a nonprofit entity, ACAM follows the accounting and reporting requirements of FASB statements 116 and 117. ACAM currently utilizes an Unrestricted Fund and a Temporarily Restricted Fund. Project level accounting is maintained to budget and account for ACAM's multiple funding streams. Accounting records are maintained on an accrual basis. ACAM's fiscal year ends December 31.
- C. **Internal Reporting** - Monthly financial statements are prepared in-house for presentation to the Executive Leader Workgroup and/or the Board. Additional financial reports are generated throughout the year for management purposes and in response to the requests and requirements of ACAM's various funding sources.
- D. **Cost Allocations** - Expenses associated with specific departments, projects, or grants are charged to that specific area when expensed. The general operating expenses are allocated among the funding areas based on the allocation methods outlined in the Cost Allocation Plan.
- E. **Accounting Systems** - ACAM currently utilizes QuickBooks Premier 2020 Nonprofit Edition as its primary accounting system and utilizes a contract with an accounting firm to reconcile operating and federal accounts, process payments and provide technical assistance and specialized reports via QuickBooks, as described above.

IV. Scope of Work

- A. **Services to be provided** - The services to be provided under this request are:
 - Completion of the annual audit for the fiscal year ending December 31, 2022, with the potential of being extended up to four (4) years. Contract may be renewed for subsequent time periods by mutual written agreement not to exceed four (4) years.
 - Preparation of the annual financial statements, including a statement of functional expenses
 - An estimate of what a Single Audit report would cost for the same period(s)
 - Provision of 10 copies of the bound audit report upon completion
 - Assistance as needed in answering questions from funders and board members regarding the financial statements
 - As part of the audit review process, it is ACAM's policy that the audit cannot be approved until any audit adjustments are entered and there is verification that the audited financial statements match our internal accounting system.
 - Completion of Federal Form 990, Exempt Organization Tax Return with the potential of being extended up to four (4) years. Contract may be renewed for subsequent time periods by mutual written agreement not to exceed four (4) years.
 - It is ACAM's policy to have all Board of Directors, officers and key staff review the 990 prior to filing and the timeline should accommodate this review process.
- B. **Audit & 990 Timeline** - The successful proposer is expected to meet the following target timetable for the annual audit:
 - Begin Audit by the end of January or beginning of February of each year.
 - Complete audit on or before the first week of March of each year.
 - Final draft audit will be presented to the Board of Directors at their regularly held meeting the second Tuesday of March each year.
 - Auditor will make themselves available to respond to comments or questions as needed until the audit is approved by the Board of Directors.

- It is ACAM’s wish to file the 990 by May 15th without the need for extensions whenever possible.

C. **Qualifications** – ACAM seeks a public accounting firm with the following qualifications:

- The successful proposer must have demonstrable expertise in nonprofit accounting, reporting, audits.
- The successful proposer must be recently engaged for audit services for at least five nonprofit organizations, at least two of which must have annual budgets in excess of \$2,000,000 and provide reference contacts for those clients.
- The successful proposer must have a fully staffed and fully functional local office with at least one firm partner on site who can make decisions and commitments on behalf of the firm.
- The successful proposer shall have experience with Single Audits such as:
 - U.S. Department of Urban Development (HUD) CFDA 14.231
 - Federal Emergency Management Agency (FEMA) 97.024
 - Department of Labor (DOL) CFDA 17.259
 - Department of Treasury (Treasury) CFDA 21.023

V. **Proposal Contents**

A. **The Firm**

- Provide a brief description of the firm, including years in business and primary activities.
- Address qualifications as described in the paragraph above (section IV.C.).
- Specify the nonprofit engagements recently being completed by the firm for nonprofits with annual budgets in excess of \$2,000,000.
- Describe the number and levels of the employees who would typically be assigned to an engagement of this scope.
- Outline how staff continuity and management oversight will be maintained.
- References as described above may be include in the proposal or as an attachment.
- Describe any related services and resources offered by your firm in the area of nonprofit accounting and reporting.

B. **Scheduling and Staffing**

- Identify the engagement team that you propose to assign to this engagement. Include brief résumés or bios showing qualifications and experience of partners, managers, and seniors.
- Comment on the approach you will use to initialize the audit and any special start-up costs included in your proposal.
- Indicate your acceptance of the fiscal year end schedule described in Section IV.B. above and the steps you would take to ensure that these timelines are met.
- Describe the types and amount of assistance you would require from ACAM staff to successfully complete the engagement.
- Given the small ACAM accounting staff and their continuing workload, describe how you would manage needs for information and data to minimize overlapping and duplicate requests.

C. **Fees**

- **Provide information regarding your total proposed fees for this engagement** as well as a break out of fees by task to be performed in a table like the one below:

Fees	Est. Hours	2022	2023	2024	2025	2026
Base fee Audit and Financial Statements Preparation and Presentation						
Base fee IRS Form 990 Prep and File						
Alternate Base Fee for Single Audit (Do not include in total cost below)						
Total Cost for all Services (except Single Audit)						
Deduct Pro-bono hours, as applicable						
Total Less Pro Bono (Net Quote)						
Other Services/Quotes						
Technical advice (as needed)						
Hourly Rate – Lead Auditor						
Hourly Rate – Assistant Auditor(s)						

- Include hourly rates for each category of staff assigned and estimated number of hours required to complete each task.
 - **Please describe all fees in your proposal.** ACAM’s contracts are “to completion – not to exceed” contracts. Hence, proposals must be inclusive of all costs including any miscellaneous expenses the contractor may reasonably expect to incur including but not limited to copying, travel, etc.
 - **Please quote costs for each year 2022, 2023, 2024, 2025 and 2026 for the following:** 1) audit/financial statement preparation, 2) completion of IRS from 990, and 3) a single audit including approximately three government sources should ACAM meet the A-133 threshold.
- Describe the process by which you would oversee timelines and milestones to ensure unexpected contract amendments are minimized. Please note that any changes to the contract may require a contract amendment and review by the ACAM Board of Directors.
- Explain your firm's policy covering staff availability for technical advice and counsel during the non-audit portion of the year. If these services would be billed at special rates (or as an in-kind donation), please detail such rates. In-kind donations of professional services are encouraged.

VI. Proposal Format

- A. **Type Size** - Please submit proposals in a readable standard 12 pt. type style.
- B. **Cover Letter and Signature** - A cover letter with an authorized signature should be submitted. This letter may also contain a brief executive summary of the proposal at the proposer's option.
- C. **Length** - The body of the proposal should not exceed 10 pages, excluding attachments and exhibits.

- D. **Completeness** - All topics should be completely and concisely addressed in the order they are outlined above.
- E. **References** – References from 5 other nonprofit organizations at least two of which have annual budgets above \$200,000 may be included in the text of the proposal or as an attachment. A name, title, organization name, email address and phone number are required for each reference.

VII. Submission

- A. **By E-mail:** to Bren Gorman, Resource & Program Development Director, at admin@acamweb.org. The subject line should read “Response to Audit RFP 2022-2026”.
- B. **Deadline** - All responses to this request must be received in our offices not later than 2:00 PM on Friday, December 9, 2022. No late submissions will be accepted.

VIII. Evaluation of Proposals

Proposals will be evaluated on the following criteria (in no particular order of importance):

- Demonstrated expertise and experience in nonprofit accounting and audits
- Degree to which requested information is addressed
- Overall quality of the proposal
- Financial terms
- Other criteria as may be established by ACAM

IX. Conditions

- A. **Modification** - Proposers may modify proposals that have already been received by providing a written modification to ACAM. However, no proposal may be modified after the deadline for submission.
- B. **Assistance** - ACAM will not provide assistance to any proposer in the preparation of a proposal, but will, respond to questions through Friday, November 25, 2022 at 12:00 PM solely for the purpose of clarification of any instruction contained in this request. Please email questions to Bren Gorman, Resource & Program Development Director, at admin@acamweb.org. The subject line should read “Audit RFP 2022-2026 Question(s)”. Questions will not be accepted thereafter.
- C. **Sole Discretion of ACAM** - ACAM may accept or reject any or all responses under this request at its sole discretion. If a contract is awarded, it will be awarded to the responsible firm(s) whose qualifications, price and other factors are deemed most advantageous to ACAM.
- D. **Proposal is not a Contract** - This request is not a contract and does not obligate ACAM to pay for costs incurred by any proposer in connection with its proposal. Furthermore, ACAM is not obligated to contract with any proposer. ACAM reserves the right to engage none, all, or any portion of any proposed services. ACAM may negotiate a contract with a proposer as a result of this request and that contract may or may not conform to the requirements of this request at ACAM’s sole discretion.
- E. **Modification by ACAM** - ACAM may change any part of this request at any time prior to the submission deadline. Such modification will be provided to all potential proposers who have obtained this RFP.

- F. **Public Information** - Materials submitted to ACAM as a part of this proposal are considered public information unless noted in the proposal as trade secret or proprietary information. Materials submitted to ACAM as a part of this proposal become the property of ACAM upon submission. ACAM is not responsible for the return of creative examples of work submitted.
- G. **No Undue Influence**
- a. No employee, member of a Board of Directors or other governing body, or representative of a proposer who submits a proposal under this request may have any contact outside of the formal review process with any employee of or any member of ACAM's Board of Directors for purposes of discussing or lobbying on behalf of proposer's proposal. This contact includes written correspondence, telephone calls, personal meetings, email messages, or other kinds of personal contact. ACAM will reject proposals of those proposers who violate this condition.
 - b. No employee, member of a Board of Directors or other governing body, or representative of a proposer who submits a proposal under this request may offer any favor, gratuity, inducement, or anything of monetary value to any employee of ACAM, or any member of ACAM's Board of Directors for purposes of influencing the evaluation of a proposal submitted under this request. ACAM will reject proposals of those proposers who violate this condition.

ACAM Audit Services RFP Proposal Cover Sheet

Organization (Offeror) Name and Address	Proposal Contact
Phone Number	RFP No. PAS2022
Email Address	EIN OR TAX ID Number
Cage Code (if applicable)	Annual Budget
Unique Entity ID (if applicable)	# of Employees
<p>Name & Title of Certifying Representative. Note: “Certifying Representative” means the individual who may legally submit proposals for the agency and enter into agreements (i.e. the Chairman of the Board of a social service agency). You may identify a different contact person.</p> <p>Name: _____ Title: _____</p>	

I hereby certify that all information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate to the best of my knowledge.

Signature of Certifying Representative	Date
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The undersigned, as Proposer, certifies that the Proposer has not, either directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competition in connection with this contract. The Proposer certifies they have not and will not participate in the development, review, and/or selection process.

Proposal Contact Signature: _____ Date: _____

ACAM Audit Services RFP Proposal Cover Sheet

CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

The undersigned certifies, to the best of its knowledge and belief, that it and its principals:

- (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any Federal agency or ACAM;
- (b) Have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification;
- (d) Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default; and
- (e) Will submit to ACAM information about each proceeding that occurs during this Contract Term or during the recordkeeping period that:
 - (1) Is in connection with this award;
 - (2) Reached its final disposition during the most recent five year period; and
 - (3) Is one of the following:
 - i. A criminal proceeding that resulted in a conviction, as defined below;
 - ii. A civil proceeding that resulted in a finding of fault and liability and payment of a monetary fine, penalty, reimbursement, restitution, or damages of \$5,000 or more;
 - iii. An administrative proceeding, as defined below, that resulted in a finding of fault and liability and your payment of either a monetary fine or penalty of \$5,000 or more or reimbursement, restitution, or damage in excess of \$100,000; or
 - iv. Any other criminal, civil, or administrative proceeding if:
 - 1. It could have led to an outcome described in this section (e) paragraph (3), items (i) – (iii) of this award term and condition;
 - 2. It had a different disposition arrived at by consent or compromise with an acknowledgment of fault on your part; and
 - 3. The requirement in this award term and condition to disclose information about the proceeding does not conflict with applicable laws and regulations.

- (4) For purposes of section (e) of this certification the following definitions apply:
- i. An "administrative proceeding" means a non-judicial process that is adjudicatory in nature in order to make a determination of fault or liability (e.g., Securities and Exchange Commission Administrative proceedings, Civilian Board of Contract Appeals proceedings, and Armed Services Board of Contract Appeals proceedings). This includes proceedings at the Federal and State level but only in connection with performance of a Federal contract or grant. It does not include audits, site visits, corrective plans, or inspection of deliverables.
 - ii. A "conviction", for purposes of this award term and condition, means a judgment or conviction of a criminal offense by any court of competent jurisdiction, whether entered upon a verdict or a plea, and includes a conviction entered upon a plea of nolo contendere.

Where the undersigned Contractor is unable to certify to any of the statements in this certification, such Contractor shall attach an explanation of why it cannot provide said certification to this Contract.

The undersigned Contractor further agrees and certifies that it will include the below clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Subcontracts/Lower Tier Covered Transaction," without modification, in all subcontracts and in all solicitations for subcontracts:

***"CERTIFICATION REGARDING DEBARMENT,
SUSPENSION, INELIGIBILITY AND VOLUNTARY
EXCLUSION – SUBCONTRACTS/ LOWER TIER
COVERED TRANSACTIONS"***

(1) The prospective lower tier participant/subcontractor certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal agency or ACAM.

(2) Where the prospective lower tier participant/subcontractor is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

LOWER TIER PARTICIPANT/ SUBCONTRACTOR:

Entity Name, Entity Type

By: _____ Signature Authority Name,
Title

Date: _____ "

This certification is a material representation of fact upon which reliance is placed when ACAM awards the contract. If it is later determined that Contractor knowingly rendered an erroneous

certification, in addition to any other remedies available to the Federal Government, ACAM may terminate this Contract for cause or default.

CONTRACTOR:

Entity Legal Name: _____

By: _____

Name: _____

Title: _____

Date: _____