



ADMINISTRATIVE OFFICE

Area Community Services
Employment & Training Council
1550 Leonard NE
Grand Rapids, MI 49505
(616) 336-4100

SERVICE CENTERS

Allegan County

3255 122nd Ave
Allegan, MI 49010
(269) 686-5079

220 East Main St
Fennville, MI 49408
(269) 561-2001

Barry County

136 E State St
Hastings, MI 49058
(616) 649-9850

Ionia County

301 W Main St
Ionia, MI 48846
(616) 389-8525

Kent County

121 Franklin SE
Grand Rapids, MI 49507
(616) 336-4040

215 Straight Ave NW
Grand Rapids, MI 49504
(616) 336-4460

10075 Northland Dr NE
Rockford, MI 49341
(616) 228-6724

Montcalm County

114 S Greenville W Dr
Greenville, MI 48838
(616) 754-3611

Muskegon County

316 Morris Ave
Muskegon, MI 49440
(231) 724-6381

Ottawa County

121 Clover St
Holland, MI 49423
(616) 396-2154

RFP 21-007

REQUEST FOR PROPOSALS FOR

AUDIT SERVICES

Proposals are due:

May 17, 2021

- I. Statement of Need
- II. Program Information
- III. Deliverables
- IV. General Proposal Stipulations
- V. Proposal Submission
- VI. Proposal Schedule
- VII. Appeal Process
- VIII. Attachments

Attachment A	List of Funds
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Attachment C	Proposal Cover Sheet
Attachment D	ACSET Vendor Certification Information Sheet
Attachment E	Iran Economic Sanctions Act Certification
Attachment F	Rating Sheet

I. Statement of Need

Area Community Services Employment and Training Council (ACSET) is seeking proposals from interested and qualified organizations to conduct a financial and OMB Uniform Guidance audit of its organization for the year ending June 30, 2021. ACSET is a Michigan Council formed under the Urban Cooperation Act and is currently acting as the Grant Subrecipient and fiscal agent under the Workforce Innovation and Opportunity Act (WIOA) (P.L. 113-128) for Allegan, Barry, Ionia, Kent, Montcalm, Muskegon and Ottawa Counties and the City of Grand Rapids Michigan Works! system.

II. Program Information

As a Michigan Works! Agency, ACSET administers employment and training programs funded under:

- the Workforce Innovation and Opportunity Act, P.L. 113-128;
- the Trade Act of 1974, P.L. 93-618, as amended by the Trade Adjustment Assistance Reform Act of 2002, P.L. 1074-210, (TAARA), the Trade and Global Adjustment Assistance Act of 2009, P.L. 11-5, (TGAAA), the Trade Adjustment Assistance Extension Act of 2011, P.L. 112-40 (TAAEA), the Trade Adjustment Assistance (TAA) Reversion 2014 and the Trade Adjustment Assistance Reauthorization Act of 2015, P.L. 114-27;
- the Wagner-Peyser Act, 29 U.S.C. 49 *et seq.*

ACSET also operates welfare reform programs including:

- the P.A.T.H. program funded through the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA) P.L. 104-195, as amended;
- the Michigan Social Welfare Act of 1939, P.A. 1939 No. 280, as amended by P.A. 1995 No. 223; and
- the Food Assistance Employment & Training (FAE&T) Program, funded through the Food Nutrition Act of 2008 (FNA), P.L. 110-234, as amended.

ACSET is funded primarily by State and Federal grants. Attachment A shows a detailed list of funding for the 2020-2021 fiscal year. Our current audit report can be viewed on our website at <https://www.westmiworks.org/public-info/>.

II. Deliverables

At a minimum, the following deliverables must be met:

- A. A successful Proposer must be a licensed Certified Public Accountant.
- B. A Financial and Uniform Guidance Audit will be conducted for the 2020-2021 fiscal year ending June 30, 2021. ACSET will have its year-end General Ledger closed by October 15,

2021. If for some reason this date is later, no additional costs can be assessed for a start delay.

- C. Preliminary field work for the audit is requested to take place between June 21, 2021 and July 2, 2021 and year-end field work is requested to take place between October 25, 2021 and November 12, 2021.
- D. ACSET's administrative offices and all of the accounting records are located at 1550 Leonard St. NE, Grand Rapids, MI 49505. The accounting records are maintained on a computerized fund accounting system and are in compliance with generally accepted accounting principles.
- E. Proposer is required to prepare the audit report in accordance with the *Government Audit Standards* as well as Uniform Guidance, 2 CFR 200 and 2 CFR 2900.
- F. ACSET will prepare the Schedule of Expenditures of Federal Awards. All other financial statements and schedules will be prepared by the Proposer.
- G. One copy of the draft audit report is due on December 17, 2021 to ACSET's Chief Financial Officer.
- H. (25) copies of the final audit report are due to ACSET's Chief Financial Officer no later than January 31, 2022.
- I. Proposer will present final audited Financial Statement to ACSET's Governing Board at its February meeting.
- J. An exit conference will be held at the conclusion of the field work. Observations and recommendations must be summarized in writing and discussed with ACSET. It should include internal control and program compliance observations and recommendations.
- K. Upon request, the Proposer will provide a copy of the work papers pertaining to any questioned costs determined in the audit. The work papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem. Work papers must be retained for at least three years from the end of the audit period. The Proposer will make the work papers available for examination by authorized representatives of ACSET's funding sources, the General Accounting Office and ACSET.
- L. The Proposer agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to ACSET, the Proposer 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 Proposer's possession, to those employees on the Proposer's staff who must have the information on a "need to know" basis. The Proposer agrees to immediately notify ACSET's authorized representative, in writing, in the event the Proposer determines or has reason to suspect a breach of this requirement.

M. ACSET will make monthly progress payments beginning 30 days after the field work has begun, to the extent that ACSET can determine that satisfactory progress is being made. After presentation of the Financial Statement to the Governing Board, the Proposer may submit an invoice for the balance due on the contract for the current audit.

IV. General Proposal Stipulations

- A. **Sub-contractors:** ACSET must approve, in writing, a Proposer's use of any subcontractors prior to the commencement of work by such subcontractor(s).
- B. **Contract Award:** ACSET reserves the right to award contract(s) in a manner deemed to be in the best interest of ACSET. This RFP does not commit ACSET to award a contract or to contract for services. ACSET reserves the right to accept or reject any or all proposals received as a result of this solicitation or to negotiate with all qualified sources if it is in the best interest of ACSET to do so. ACSET may require the proposing agency to participate in negotiations and to submit any price, technical, or other revisions of their proposals as may result from negotiations.
- C. **Term:** The term of the contract resulting from this proposal will be 6/1/2021 through 2/28/2024. An audit will be conducted each fiscal year through the year ending June 30, 2023. If funding remains, performance is satisfactory, and both parties agree, there will be an option to extend the contract for two additional years.
- D. **Amendment or Cancellation of the RFP:** ACSET reserves the right to cancel, amend, modify or otherwise change this RFP at any time, if deemed in the best interest of ACSET to do so. Further, ACSET, at its option, may seek the retraction and/or clarification of any discrepancy or contradiction that may be discovered during the proposal review process.
- E. **Erroneous Awards:** ACSET reserves the right to correct inaccurate awards. This may include, in extreme circumstances, revoking the awarding of a contract, and subsequently awarding said contract to another Proposer. Such action on the part of ACSET shall not constitute a breach of contract.
- F. **Indemnification:** Organizations or agencies submitting a proposal must be willing to sign a contract which will provide a full indemnification and hold ACSET or its governing bodies harmless of any liability arising from or out of the provision of goods or services by the contracting agency. The contract will include a full statement of responsibility for reimbursing ACSET for any costs or expenditures which are disallowed in an audit, or for any other claims which might be made against ACSET arising from the acts or omissions of the Contractor.
- G. **Termination for Convenience (TFC):** ACSET may terminate any contract(s) awarded pursuant to this RFP for convenience (TFC), which is an express termination right, in whole or in part, if ACSET determines that cancellation is in ACSET's best interest.

ACSET will not be liable for any anticipatory profit in the event of a TFC. Reasons for termination will be left to the sole discretion of ACSET.

- H. **Proposal Expenses:** Proposers are responsible for all costs and expenses incurred in the preparation and/or presentation of proposals
- I. **Ownership of Proposals:** All proposals shall become the sole property of ACSET and will not be returned. All of the information contained in a proposal submitted in response to this RFP is subject to the provisions of the Freedom of Information Act (FOIA), Section 15.231 et seq. of the Michigan Compiled Laws. In accordance with FOIA, proposals maintained or kept on file by ACSET are public records and, after the deadline for submission of proposals, every person has a right to inspect such records and receive a copy of such records, except as exempted under other applicable federal or state laws.
- J. **Final Decision:** Any decision made by ACSET, including the selection of a proposal, shall be final.
- K. **Insurance:** The Proposer must have in effect, or agree to purchase, prior to the commencement of services, and maintain for the duration of any agreement that ACSET and the Proposer may enter into:
1. **Commercial General Liability Insurance:** On an "Occurrence Basis" with limits of liability not less than \$1,000,000 each occurrence, \$2,000,000 aggregate, combined single limit, Personal Injury, Bodily Injury and Property Damage. Coverage shall include the following extensions: A) Contractual Liability, B) Products and Completed Operations.
 2. **Workers' Compensation including Employer's Liability Coverage:** \$100,000 each accident, \$500,000 annual aggregate, in accordance with applicable Michigan law.
 3. **Errors and Omissions/Professional Liability:** With limits no less than One Million Dollars (\$1,000,000) per claim and One Million Dollars (\$1,000,000) in the annual aggregate.
 4. **Cyber Liability:** With limits no less than One Million Dollars (\$1,000,000) per occurrence.
- In addition, Proposer shall include the following as Additional Insured: The Area Community Services Employment and Training Council, including its elected and appointed officials, employees and volunteers.
- L. **Supplemental Agency Information and Certifications:** Prior to contracting with any organization, ACSET requires pre-certification of the Proposer's ability to comply with State and Federal regulations in the following areas:
1. **ACSET Vendor Certification Information Sheet:** All Proposers must complete and sign the information sheet contained in Attachment B regarding Equal Opportunity.
 2. **Iran Economic Sanctions Act Certification:** All Proposers must complete the certification found in Attachment C.
 3. **ADA Compliance:** All Proposers must submit documentation showing the proposed site is ADA-compliant.

4. Legal Status: All Proposers must include the following information in their proposal:

(a) Corporations (Profit or Non-Profit)

- 1) Articles of incorporation, together with any amendments
- 2) Current bylaws
- 3) Evidence of authority to execute contracts
- 4) Other documents of legal status such as license for training institutions and Internal Revenue Service forms for tax status

(b) Limited Liability Company (LLC)

- 1) Articles of Organization
- 2) Evidence of authority to execute contracts

(c) Co-partnership

- 1) Partnership Agreement
- 2) Evidence of authority to execute contracts

(d) Limited Partnership

- 1) Certificate of limited partnership
- 2) Evidence of authority to execute contracts

M. **Conflict of Interest:** The Proposer may not be awarded this RFP if a real or apparent conflict of interest would be created. Such a *potential* conflict would be created when Proposer is an “immediate family” member of an ACSET employee or board member OR has an agency relationship with which an ACSET employee or board member is associated. “An agency relationship with which an ACSET employee or board member is associated” means “any agency of which the employee/board member or a member of the employee’s/board member’s household is a director, officer, board member, employee, or which is a client of the ACSET employee/board member. “Agency” means any corporation, partnership, proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, or any other legal entity. “Immediate Family” includes one party with any of the following relationships to another party:

1. Spouse, and parents thereof;
2. Children, and spouses thereof;
3. Parents, and spouses thereof;
4. Siblings, and spouses thereof;
5. Grandparents and grandchildren, and spouses thereof;
6. Domestic partner and parents thereof, including domestic partners of any individual in 2 through 5 of this definition; and
7. Any individual related by blood or affinity whose close association with the officer or agent is the equivalent of a family relationship.

In your proposal, please describe the extent to which a *potential* real or apparent conflict of interest would be created by the Proposer’s RFP.

V. Proposal Submission

A. Project Approach

Describe the services that your organization proposes to provide ACSET to meet the deliverables of this proposal. Include the following:

1. A brief summary of your organization including size and structure. Include a copy of most recent Peer Review.
2. Overall scope of work and project approach. Include qualifications and experience of staff to be assigned to the audit team.

B. Auditing Experience

Describe your organization's prior auditing experiences with Michigan Works! agencies and/or local units of government.

Provide (3) names, addresses, contacts, and e-mail addresses of prior organizations audited.

C. Pricing

Please provide a detailed budget for each of the three fiscal years covered in the initial contract: 2020-2021, 2021-2022, and 2022-2023.

D. Be sure to include all Attachments and any documentation asked for in Section IV (L).

E. Evaluation

All proposals will be reviewed, evaluated, and rated based on the criteria listed on the rating sheet found in Attachment F.

VI. Proposal Schedule

To be considered for this project, proposals must be received by ACSET no later than 4:00 p.m. on Monday, May 17, 2021 . Proposals may be e-mailed to Stacy Bush, Procurement Manager at sbush@westmiworks.org or be sent by U.S. mail, FedEx, UPS to:

Stacy Bush
Procurement Manager
316 Morris Ave. Ste. 300
Muskegon, MI 49440

Proposals will not be accepted by ACSET after the time specified above.

Any questions regarding this proposal may be directed to Stacy Bush, Procurement Manager, via e-mail at sbush@westmiworks.org.

All addenda and answers to any questions to this proposal will be posted on our website, www.westmiworks.org. Be sure to check the website before sending your proposal for any additional information that may have been posted.

VII. Appeal Process

A. Notification of award will be communicated in writing to all organizations and businesses submitting proposals. The notification of the award shall be presumed to have been received three (3) days after mailing upon which mail is regularly delivered. A Proposer has two (2) business days from notification of award to make an appeal (ACSET may waive the 2-business day timeline where it is advantageous to ACSET to do so.) The appeal must be received by ACSET by the 2-business day deadline. All appeals are to be addressed to:

Jacob Maas
Chief Executive Officer
1550 Leonard St. NE
Grand Rapids, MI 49505

B. An appeal must state a factual and/or legal basis for the appeal and not merely subjective opinions. An appeal that includes information not contained in the appealing party's original proposal will not be considered; provided that, an appeal may allege that a successful Proposer has made a false certification regarding debarment, suspension, ineligibility, voluntary exclusion, or has had a grant or contract terminated by, or been sanctioned by, a public funding agency.

C. ACSET may summarily dismiss an appeal which does not comply with section A or B and shall send the appealing party written notice thereof within 5 business days of its receipt of the appeal. Such a summary dismissal is final.

D. ACSET shall notify the successful Proposer in writing that an appeal has been filed within 5 business days of its receipt of the appeal, unless it is dismissed pursuant to section C. If an appeal contains allegations concerning the successful Proposer as described in section B, ACSET shall also send a copy thereof to the successful Proposer with notice that it may send ACSET a written response to such allegations within three (3) business days. The ACSET Chief Executive Officer will review and decide any appeal and notify the appealing party in writing no later than fifteen (15) business days of when the appeal was received. The decision of the Chief Executive Officer shall be final. ACSET will not enter into any contract or make any award pursuant to this RFP prior to the resolution of all appeals.

VIII. Attachments

Attachment A	List of Funds
Attachment B	Certifications

Attachment C
Attachment D
Attachment E
Attachment F

Proposal Cover Sheet
ACSET Vendor Certification Information Sheet
Iran Economic Sanctions Act Certification
Rating Sheet

ATTACHMENT A
LIST OF FUNDS

2020-2021 Funding

Federal

WIOA Adult	3,011,779
WIOA Youth	2,800,006
WIOA Dislocated Worker	1,075,118
Wagner Peyser	2,046,914
WIOA Capacity Building	95,870
Rapid Response CRM	7,563
Foster Care	14,350
WIOA Admin	605,555
Trade Adjustment Assistance	686,322
Young Professionals	126,366
One Workforce	165,833
RESEA	315,000
America's Promise Grant	317,192
Apprentice MAICA 2.0	42,045
MICA 2.0	135,750
Apprentice - Coordinator	3,649
Clean Slate Pilot	81,554
DW NEG	140,000
Unemployment Insurance	744,289
Going Pro Apprenticeship	217,582
Econ Transition	149,162
Rural Health Care	32,333
PATH TANF/P&I	6,986,046
FAET Plus	33,212
Refugee	35,000
FAET	195,697
FAET supports	27,918
TANF Supports	<u>192,794</u>
	20,284,898

Mixed Sources

Infrastructure Agreements	223,462
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Private/Foundations

Linked Muskegon	10,000
DTE United Way Youth Grant	115,000

Manufacturing Week	27,200
Future of Work	67,500
Devos - Jobs Analysis	69,647
Devos - Talnet Career Pathways	226,460
Devos Jobs Sync	57,150
Kellogg Hiring Model	297,628
Ottawa 107	11,700
Allegan 107	11,700
Kent 107	4,500
Devos - Hire Reach	243,970
Rise Up	<u>100,000</u>
	1,242,455

State of Michigan

Jobs for Michigan Graduates	55,000
Going Pro Talent Fund	5,766,440
Healthy Michigan GFGP	89,352
Healthy Michigan P&I	56,555
Healthy Michigan Navigator	50,138
Community Ventures	<u>755,454</u>
	6,846,847

Total Funding 28,597,663

ATTACHMENT B
CERTIFICATIONS

On behalf of the Proposer:

- A. The individual signing certifies that the Proposer is a properly licensed certified public accountant.
- B. The individual signing certifies that the Proposer meets the independence standards of the *Government Auditing Standards*.
- C. The individual signing certifies that he/she is 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.
- D. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audit:
 - 1. *Government Auditing Standards* (also known as the “Yellow Book”)
 - 2. Uniform Guidance 2 CFR 200 and 2 CFR 2900
 - 3. *State and Local Governmental Units* (AICPA Audit Guide)
 - 4. *Audits of Voluntary Health and Welfare Organizations* (AICPA Audit Guide)
 - 5. *Audits of Certain Nonprofit Organizations* (AICPA Audit Guide)
 - 6. Personal Responsibility and Work Opportunity Reconciliation Act of 1996, as amended, P.L. 104-195, and regulations
 - 7. Trade Adjustment Assistance Reform Act of 2002 (TAA Reform Act), as amended
 - 8. Food Stamp Act of 1977, P.L. 105-33, as amended
 - 9. Workforce Investment Act (WIA) of 1998, P.L. 105-220, and regulations
 - 10. Workforce Innovation and Opportunity Act (WIOA) of 2014, P.L. 113-128
 - 11. Wagner-Peyser Act of 1933, as amended, 29 U.S.C. 49 et seq., and regulations
 - 12. American Recovery and Reinvestment Act of 2009
- E. The individual signing certifies that the Proposer, and any individuals to be assigned to the audit, does not have a record of substandard audit work. If the Proposer, or any individual to be assigned to the audit, has been found in violation of any state of AICPA professional standards, this information must be disclosed.

Signature of Proposer’s Representative

Date

ATTACHMENT C

PROPOSAL COVER SHEET

PROPOSAL TO PROVIDE SERVICES
TO WEST MICHIGAN WORKS! COVER SHEET

Agency Name: _____

Agency Address: _____

Contact Person: _____

Phone: _____ Fax: _____

Email Address: _____

Web Address: _____

LEGAL STATUS OF ORGANIZATION:

___ Government

___ Private, Non-Profit

___ Educational

___ Private, For Profit

ATTACHMENT D

ACSET VENDOR CERTIFICATION INFORMATION SHEET

The vendor affirms that it will assure equitable treatment of all persons in its employment and business practices without discrimination based on race, color, religion, national origin, age, sex, height, weight, arrest without conviction, or disability, as required bylaw. The vendor also affirms that it will take steps to utilize minorityfirms, women’s business enterprises and labor surplus area firms, when possible.

1. Name of Vendor: _____

Address: _____

2. Chief Executive: _____

Title: _____ Phone no.: _____

3. Equal Opportunity Official: _____

Address: _____
_____ Phone no.: _____

4. Have any discrimination complaints been filed against this organization or its officers in a court or with an administrative agency within the last two _____ If so, please indicate on a separate sheet:

- a. The names of the parties to each action or lawsuit;
- b. The forum in which each case was filed;
- c. The relevant case numbers; and
- d. The outcome of each action or lawsuit.

5. Is this organization currently subject to any sanctions imposed by any court or government agency on the basis of its personnel or EEO policies or practices? _____ If so, please indicate on a separate sheet:

- a. The nature of the sanction;
- b. The date it was imposed and its duration; and
- c. The court or agency which imposed the sanction.
- d. If the sanction was included in a court order, consent decree or other settlement agreement, please attach a copy.

Date: _____ Signature and Title: _____

ATTACHMENT E

CERTIFICATION OF COMPLIANCE – IRAN ECONOMIC SANCTIONS ACT

Michigan Public Act No. 517 of 2012; MCL 129.311 et. seq.

The undersigned, the owner or authorized officer of the below-named Bidder, hereby certifies, represents, and warrants that the Bidder (including its officers, directors and employees) is not an “Iran linked business” within the meaning of the Iran Economic Sanctions Act, Michigan Public Act No. 517 of 2012 (the “Act”), and that in the event the Bidder is awarded a contract, the Bidder will not become an “Iran linked business” at anytime during the course of performing any services under the contract.

The Act defines an “Iran linked business” as either of the following:

- (i) A person engaging in investment activities in the energy sector of Iran, including a person that provides oil or liquefied natural gas tanker or products used to construct or maintain pipelines used to transport oil or liquefied natural gas for the energy sector of Iran,
- (ii) A financial institution that extends credit to another person, if that person will use the credit to engage in investment activities in the energy sector of Iran.

BIDDER: _____ Printed Name of Bidder

By:

Its:

Date:

ATTACHMENT F

RFP #21-007

Audit Services

RATING SHEET

Proposal Work Statement

Item	0=Unacceptable 10=Excellent	Wt.	Total
1. Description of Overall Scope of Work and Project Approach	0 1 2 3 4 5 6 7 8 9 10 Score:	10	
2. Proposed Timeline for Project	0 1 2 3 4 5 6 7 8 9 10 Score:	10	
Total Weighted Score:	Sub-total		

Organizational Structure and Conflict of Interest

Item	0=Unacceptable 10=Excellent	Wt.	Total
1 Experienced and Adequate Staffing	0 1 2 3 4 5 6 7 8 9 10 Score:	3	
2. Conflict of Interest (10= no conflict of interest)	0 1 2 3 4 5 6 7 8 9 10 Score:	2	
Total Weighted Score:	Sub-total		

Organizational Experience

Item	0=Unacceptable 10=Excellent	Wt.	Total
1 Experience with Similar Projects	0 1 2 3 4 5 6 7 8 9 10 Score:	5	
Total Weighted Score:	Sub-total		

Budget

Item	0=Unacceptable 10=Excellent	Wt.	Total
1. Pricing	0 1 2 3 4 5 6 7 8 9 10 Score:	10	
Total Weighted Score:	Sub-total		
Grand Total Score (400 possible)			