

**Warren County Community Services, Inc.**

**Request for Proposal  
For Audit Services  
For the Period of  
January 1, 2025, to December 31, 2025**

**Inquiries and Proposals should be directed to:**

**Warren County Community Services, Inc.  
Attn: Maureen M. Hird, Chief Financial Officer  
645 Oak Street  
Lebanon, OH 45036**

**OR: [maureenh@wccsinc.org](mailto:maureenh@wccsinc.org), with  
Cc: [dawnaf@wccsinc.org](mailto:dawnaf@wccsinc.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 year ending December 31, 2025. The proposal includes options for four additional years.

### B. Who May Respond

Only licensed Certified Public Accountants may respond to this RFP.

### C. Bidder's Conference

No Bidder's Conference will be held.

### D. Instructions on Proposal Submission

1. Closing Submission Date:

Proposals must be submitted no later than 5:00 p.m., October 24, 2025.

2. Inquiries:

Inquiries concerning this RFP should be directed to Maureen M. Hird, CFO or Mark Sousa, Treasurer, Board of Trustees.

3. Conditions of Proposal:

All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Offeror and will not be reimbursed by Warren County Community Services, Inc.

4. Instructions to Prospective Contractors:

Your Proposal should be addressed as follows:

Name: Maureen M. Hird  
Title: Chief Financial Officer  
Entity: Warren County Community Services, Inc.  
Address: 645 Oak Street  
Lebanon, OH 45036

Or for Electronic Submission to:

[Maureenh@wccsinc.org](mailto:Maureenh@wccsinc.org) with Cc: [DawnaF@wccsinc.org](mailto:DawnaF@wccsinc.org)

It is the responsibility of the Offeror to ensure that the proposal is received by Warren County Community Services by the date and time specified above.

Late proposals will not be considered.

5. Electronic Submissions:

Electronic Submissions will be accepted at [maureenh@wccsinc.org](mailto:maureenh@wccsinc.org) with a carbon copy to [dawnaf@wccsinc.org](mailto:dawnaf@wccsinc.org).

Right to Reject:

Warren County Community Services, Inc. reserves the right to reject any and all proposals received in response to the RFP. A contract for the accepted proposal will be based upon the factors described in the RFP.

6. Small Businesses:

Efforts will be made by Warren County Community Services, Inc. to utilize small businesses. An Offeror qualifies as a small business firm if it meets the definition of "small business" as established by the Small Business Administration (13 CFR 121.201).

7. Notification of Award:

- a. It is expected that a decision will be made within four (4) weeks of the closing date for the receipt of proposals.
- b. Upon conclusion of the final negotiations with the successful audit firm, all Offerors submitting proposals in response to this Request for Proposal will be informed, in writing, of the name of the successful audit firm.
- c. It is expected that the contract shall be for a one-year, fixed-price contract with options for four additional one-year periods.

**E. Description of Entity and Records to Be Audited**

Warren County Community Services, Inc. is a nonprofit organization which serves Warren County in Ohio. Warren County Community Services, Inc., is a private, nonprofit corporation and has been determined to be exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code. It is governed by a 15-member, tripartite, volunteer Board of Trustees. Administrative offices and all fiscal records are located at 645 Oak Street, Lebanon, OH 45036. Warren County Community Services, Inc. uses an automated accounting system (Grants Management System) which utilizes one operating checking account. This software automatically assigns a batch number and document number for all timesheets, vouchers, cash disbursements, cash receipts and general journal entries recorded in the software. Within each batch, documents are kept in numerical sequence.

Approximately, 3,000 checks and ACH entries were written during the 2024 fiscal year. Warren County Community Services, Inc. also maintains four (4) other bank accounts that have minimal annual activity and are restricted in nature.

Additional information about Warren County Community Services, Inc. can be found at [www.wccsi.org](http://www.wccsi.org).

**F. Options**

At the discretion of Warren County community Services, Inc., the audit contract can be extended for four additional one-year periods. The cost for the option periods will be agreed upon by Warren County Community Services, Inc. and the Offeror. It is anticipated that the cost for the optional years will be based upon the same approximate cost per thousand dollars of audited expenditures as the contract for the initial year.

## Specification Schedule

### A. Scope of a Financial and Compliance Audit

The purpose of the 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 official subdivision of the United States hereinafter referred to as the "Offeror," to perform a financial and compliance audit of Warren County Community Services, Inc.

### B. Description of Programs/Contracts/Grants

See Attachment A.

### C. Performance

The Offeror will perform a financial and legal compliance audit of all records of Warren County Community Services, Inc. for the period January 1, 2025, through December 31, 2025.

The Offeror is required to prepare audit reports in accordance with *Government Auditing Standards* and the provisions of OMB 2CFR 200, *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards*.

Provide financial statements prepared in accordance with GAAP and a schedule of Federal Awards.

Provide a schedule of support, grants, revenues, expenditures and changes in fund balance for all Ohio Department of Development Administered Grants.

Provide reports on internal control structure as well as compliance with applicable laws and regulations.

These reports shall contain sufficient detail to enable Warren County Community Services, Inc. staff to investigate and respond to audit findings, particularly questioned costs. The offer will also notify Warren County Community Services, Inc.'s management promptly of any illegal acts or irregularities found during the audit.

### D. Delivery Schedule

The offer is to transmit one copy of the draft audit report to Warren County Community Services, Inc. Chief Executive Officer and the Chief Financial Officer. The draft audit report is due on July 17, 2026.

The Offeror shall deliver one (1) electronic final audit report to Warren County Community Services, Inc.'s Board of Directors no later than August 14, 2026.

Reports may be submitted earlier than the schedule above. However, if the Offeror fails to make delivery of the audit reports within the time schedule specified herein, or if the Offeror delivers audit reports that do not conform to all of the provisions of the contract, Warren County Community Services, Inc. may, by written notice of default to the Offeror, terminate the whole or any part of the contract. Under extenuating circumstances, the contracting agent may extend this schedule upon written request of the Offeror with sufficient justification.

## **E. Price**

The Offeror's proposed price should be submitted separately. 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. The price sheet should be included at the end of the proposal.

## **F. Payment**

Payment will be made when Warren County Community Services, Inc. has determined that the total work effort has been satisfactorily completed. Should Warren County Community Services, Inc. reject a report, Warren County Community Services, Inc.'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 the contract and for 90 days after the Offeror submits the final invoice for payment.

Progress payments will be allowed to the extent that Warren County Community Services, Inc. can determine that satisfactory progress is being made.

Upon delivery of the 30 copies of the final reports to Warren County Community Services, Inc. and their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for the audit.

## **G. Audit Review**

All audit reports prepared under the contract will be reviewed by Warren County Community Services, Inc., and its funding sources to ensure compliance with the General Accounting Office's (GAO) *Government Auditing Standards* and other appropriate audit guides.

## **H. Exit Conference**

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

## **I. Workpapers**

1. Upon request, the Offeror will provide a copy of the workpapers pertaining to any questioned costs determined in the audit. The workpapers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
2. The workpapers will be retained for at least three years from the end of the audit period.
3. The workpapers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the GAO and Warren County Community Services, Inc.

## **J. Confidentiality**

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to Warren County Community Services, Inc., the Offeror agrees not to publish, reproduce or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit others to do so, taking such reasonable measures as are necessary to restrict access to the information while in the Offeror's possession, too those employees on the Offeror's staff who must have the information on a "need to know" basis. The Offeror agrees to immediately notify in writing, Warren County Community Services, Inc.'s authorized representative, in the event the Offeror determines or has reason to suspect a breach in this requirement.

#### **K. AICPA Professional Standards**

The AICPA Professional Standards state:

Ethics Interpretation 501-3 – Failure to follow standards and/or procedures or other requirements in government audits. Engagements for audits of government grants, government units or other recipients of government monies typically require that such audits be in compliance with government auditing standards, guides procedures, statutes, rules and regulations, in addition to generally accepted auditing standards. If a member has accepted such an engagement and undertakes an obligation to follow specified government auditing standards, guides, procedures, statues, 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.

### **Technical Qualifications**

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

#### **A. Understanding Our Needs**

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 private nonprofit organizations.
2. Prior experience auditing similar programs operated by Warren County Community Services, Inc.
3. Prior experience auditing similar programs funded by the State of Ohio.
4. Prior experience auditing programs funded by the Federal Government.
5. Prior experience auditing similar county or local governmental programs.

#### **B. Additional Value Beyond the Audit**

The Offeror should include an explanation of other services that can be provided to nonprofits, specifically including value-added items. Value added items can include consulting services, training services, and products.

### **C. Organization, Size, and Structure**

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

1. Size of the Offeror, including number of employees and physical site locations
2. Explanation of independence
3. Any conflicts of interest that exist
4. Results of peer review
5. Explanation if the Offeror is a small, minority-owned or woman-owned business

The offer should include a copy of the most recent peer review.

### **D. 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. Include resumes of only the staff to be assigned to the audits. Include education, position in firm, and years and types of experience.

### **E. Understanding of Work to Be Performed**

The Offeror should describe its understanding of the work to be performed, including audit procedures, estimated hours, and other pertinent information.

### **F. 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 Warren County Community Services, Inc., because Warren County Community Services, Inc. desires to contract with an Offeror who is already familiar with these publications.

## **Proposal Evaluation**

### **A. Submission of Proposals**

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

### **B. Nonresponsive Proposals**

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

1. The proposal was not received in a timely manner in accordance with the terms of this RFP.
2. The proposal does not follow the specified format.
3. The proposal does not include the Certifications.
4. The proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the *Government Auditing Standards* of the U.S. Comptroller General and OMB Circular A-133, *Audits of Institutions of Higher Education and Other Nonprofit Organization*.

### C. Proposal Evaluation

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

<u>Factors</u>	<u>Points Range</u>
1. Prior audit experience	
a. Prior experience auditing private nonprofit organizations	0 – 15
b. Prior experience auditing similar programs operated by Warren County Community Services, Inc.	0 – 10
c. Prior experience auditing similar programs funded by the State of Ohio, Federal Government and county or local governments	0 – 5
Warren County Community Services, Inc. will contact prior audited organizations to verify the experience provided by the Offeror.	
2. Other services and/or products to be provided	0 – 5
3. Organization, size, and structure of Offeror’s firm (consider size in relation to audits to be performed)	
a. Adequate size of the firm	0 – 2
b. Proper independence	0 – 2
c. No conflicts of interest	0 – 2
d. Results of peer review	0 – 2
e. Small business	0 – 2
4. Qualifications of staff to be assigned to the audits to be performed. This will be determined from resumes submitted. Include education, position in firm, and years and types of experience	
a. Prior experience of the individual audit team members	0 – 15
b. Overall supervision to be exercised	0 – 5
5. Offeror’s understanding of the work to be performed	
a. Adequate coverage	0 – 10
b. Realistic time estimates of each audit step	0 – 5
6. Price	0 – 20
Maximum Points	100

## **D. Review Process**

Warren County Community Services, Inc. may, at its discretion, request presentations by or meetings with any or all Offerors to clarify or negotiate modifications to the Offeror's proposals. However, Warren County Community Services, Inc. reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, that the Offeror can propose.

Warren County Community Services, Inc. contemplates award of contract to the responsible Offeror with the highest total points.

## **Certifications**

On behalf of the Offeror:

1. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
2. The individual signing certifies that the Offeror is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Offeror.
3. The individual signing certifies that the prices in the proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
4. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.
5. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
6. The individual signing certifies that the Offeror is properly licensed certified public accountant, or a public accountant licensed on or before December 31, 1970.
7. The individual signing certifies that the Offeror meets the independence standards of the *Government Auditing Standards*.
8. The individual signing certifies that he/she is aware of and will comply with the GAO's continuing education requirements of 80 hours of continuing education every two years and that 24 hours of the 80 hours of education will be in subjects directly related to the government environment and to government auditing for individuals.
9. The individual signing certifies that he/she is aware of and will comply with the GAO requirement of an external quality control (peer) review at least once every three years.
10. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:
  - a. *Government Auditing Standards* (Yellow Book)
  - b. *Title 2 U.S. Code of Federal regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* ("Uniform Guidance")

- c. Audits of Not-for-Profit Entities (*AICPA Audit Guide*)
  - d. *Audits of State and Local Governments (AICPA Audit Guide)*
  - e. *A Guide for Nonprofit Organizations: Cost Principles and Procedures for Establishing Indirect Cost and Other Rates for Grants and Contracts with the Department of Health and Human Services*
  - f. All CFR's relating to Programs that are a part of this audit.
11. The individual signing certifies that he/she has read and understands all of the information in this Request for Proposal, including the information on the programs/grants/contracts to be audited.
  12. The individual signing certifies that the Offeror, and any individual to be assigned to the audit, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal, state, or local government. If the Offeror or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed.)

Dated this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

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(Offeror's Firm Name)

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(Signature of Offeror's Representative)

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(Printed Name and Title of Individual Signing)