



America's **Job** Center  
of California<sup>SM</sup>

**197 Mono Way,  
Suite B  
Sonora, CA 95370**

## Request for Proposal

Independent Audit Services

2020-2021

Release Date: June 4, 2021

**Proposal Deadline:** ~~July 14, 2021~~ **August 3, 2021**

Bidder's Conference: June 22, 2021

Questions pertaining to this Request for Proposal (RFP) must be communicated in writing and received via email by **July 7, 2021, at 3:00 PM (Pacific Time)**. Questions must be sent to the email address below and should include the Proposer's name and reference to the appropriate page and section number of the RFP. Questions and answers will be posted on the MLJT webpage by **July 12, 2021, at 5:00 PM (Pacific Time)**. Bidder's Conference to be held Tuesday, **June 22, 2021, at 2:00 PM (Pacific Time)**. Conference attendance is encouraged but not mandatory.

Contact: Amy Thompson – Fiscal Manager  
[athompson@mljt.org](mailto:athompson@mljt.org)



## **I. GENERAL AND BACKGROUND INFORMATION**

### **A. GENERAL INFORMATION**

You are invited to submit a proposal for furnishing independent audit services to the Mother Lode Consortium (MLC) dba Mother Lode Job Training (MLJT). The purpose of these audit services will be: (1) to express an opinion on the fairness of the presentation of the Agency's financial statements for the twelve (12) months ending June 30, 2021; and (2) to perform a single audit in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance, Subpart F).

### **B. THE AGENCY**

Mother Lode Job Training (MLJT) headquartered in Sonora, California, administers Workforce Innovation and Opportunity Act programs in four Northern California counties. Established in 1983, MLJT is led by a Governing Board and Workforce Development Board (WDB) that oversee a broad range of programs and initiatives. The WDB includes representatives from small, medium and large businesses, labor organizations, education, economic development, community-based organizations and one-stop partners.

MLJT is a special district organized under a Joint Powers Agreement to provide United States Department of Labor (USDOL) Workforce Innovation and Opportunity Act (WIOA) and has established contracts with agencies in four counties to ensure job seekers and businesses have access to a comprehensive array of job training and employment services. The counties in MLJT service area are Amador, Calaveras, Mariposa, and Tuolumne. MLJT currently has four (4) Job Center offices for WIOA program services serving the four counties of the MLJT service area. The MLJT Administrative Entity office and all audit records are in Sonora, California. It is not anticipated that the audit firm will need to conduct any on-site work at the Job Center offices. Additional information about MLJT can be obtained at [www.mljt.org](http://www.mljt.org).

MLJT is an equal opportunity employer and contractor and does not discriminate in contracting based on sex, marital status, age, race, creed, color, disability or physical or mental condition, religion, national origin or ancestry, political affiliation or belief, or heritage. In order to comply with federal procurement regulations and MLJT's Procurement Policies, consideration in the contracting process will be given to small and minority owned firms, women's business enterprises and labor surplus area firms, all of which are encouraged to respond to this Request for Proposal.

MLJT is responsible for the receipt, disbursement and safeguarding of approximately \$4,000,000 in funding revenues per year, which it uses to provide a variety of workforce development, education, and training programs to eligible individuals. These revenues are comprised primarily



of Federal Workforce Innovation and Opportunity Act (WIOA) funding through sub-grants with the State of California, Employment Development Department. Other funding sources include grants with the US Department of Labor, State of California, and some smaller funding sources.

As a recipient of federal financial assistance, MLJT is required to have an annual financial and compliance audit, covering the Fiscal Year from July 1, 2020, through June 30, 2021. Audit requirements specified in the Uniform Guidance, Subpart F require nonfederal entities that expend a total amount of federal awards equal to or in excess of \$750,000 in any fiscal year to have either a single audit or a program-specific audit. Nonfederal entities that expend federal awards under more than one federal program must have a single audit.

MLJT has no subcontractors, all program services are delivered by MLJT staff.

MLJT maintains two bank accounts: one account for receipt of funds from the State (Operating account) and one account for Payroll. MLJT processes weekly payments from the Operating account and approximately 1,200 checks and/or cash disbursements a year. The Payroll account consists primarily of direct deposits with an estimated 400 live checks year.

MLJT maintains accounting records utilizing a computerized fund accounting package (Abila MIP), supplemented by computerized spreadsheet subsidiary reports.

### **C. THE SINGLE AUDIT**

As referenced above, the Single Audit is a special type of governmental audit of the financial statements of state and local governments, as well as many non-profit entities that receive federal financial assistance. The requirements of the Single Audit are established by federal legislation and regulation and are very stringent. The audit must comply with the following:

- Single Audit Act - The audit will be conducted in conformance with the requirements of the Single Audit Act and related amendments.
- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance.)
- WIOA Compliance - The audit will be conducted in conformance with the compliance review requirements of WIOA.
- Government Audit Standards - The audit will be conducted in conformance with the U.S. General Accounting Office Standards for Audit of Governmental Organizations, Programs, Activities, and Functions.
- State Controller - The audit will be conducted in conformance with the California State Controller's Office, Division of Audits, Single Audit Procedure Guide for Local



Governments (updated annually). A copy of the audit requirements can be obtained directly from the State Controller's office.

- AICPA - The audit will be conducted in conformance with generally accepted auditing standards for audits of state and local governmental units as established by the American Institute of Certified Public Accountants.

## **II. PROPOSAL INSTRUCTIONS**

### **A. INSTRUCTIONS**

Each proposal must be in accordance with the provisions of the Request for Proposal (RFP) described herein. Before preparing a proposal, carefully examine the RFP and become fully informed as to all existing conditions.

Submission of a proposal shall be considered evidence that the firm has fully studied the RFP and that your firm is satisfied as to the conditions to be encountered in performing the work and the requirements of the RFP.

The proposal shall be signed by an authorized representative of the firm. The firm shall furnish documentation that the person signing the proposal is empowered with signatory authority for the firm.

### **B. SUBMISSION OF THE PROPOSAL**

For consideration, Proposals must be submitted **no later than 5:00 pm on ~~July 14, 2021~~ August 3, 2021**. Proposals received after the deadline will not be considered. Please refer to the Tentative Solicitation and Engagement Schedule on page 14 of the RFP.

Proposal Submittals must be sent via email, with a subject title **Response to Request for Proposal for Audit Services** to:

***Mother Lode Job Training***  
Attn: Amy Thompson, Fiscal Manager  
197 Mono Way, Suite B Sonora, CA 95370  
[Athompson@mljt.org](mailto:Athompson@mljt.org)  
(209) 533-3396 x4505

E-mailed proposals must be formatted as PDF. Faxed proposals or proposals in alternate file formats will not be reviewed.



### **C. QUESTIONS AND CLARIFICATIONS**

All questions, interpretations, or clarifications, either administrative or technical, must be requested in writing via email and received by MLJT **no later than July 7, 2021** and directed to:

Amy Thompson: [Athompson@mljt.org](mailto:Athompson@mljt.org)

All questions will be answered in writing.

### **D. ADDENDA TO THIS REQUEST FOR PROPOSAL**

At the discretion of MLJT, if it becomes necessary to revise any part of this RFP, an addendum will be provided to all known recipients of this RFP and posted on MLJT's website. Any clarification will become an addendum to this RFP.

Respondents are responsible for checking the website frequently to remain informed about the procurement process and other information that may affect this RFP (e.g. WIOA reauthorization, changes to performance measures, and revisions to the timeline).

### **E. RIGHT TO CANCEL**

MLJT reserves the right to cancel all or any part of this RFP at any time without prior notice and reserves the right to modify the RFP process and timeline as is deemed necessary.

### **F. NONRESPONSIVE PROPOSALS**

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

- The proposal is not received on a timely basis in accordance with the terms of this RFP.
- The proposal does not include all the specified elements.
- The proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with all the auditing standards and requirements specified in this RFP.
- The proposal indicates that the audit reports would not be made available to MLJT in the time frames outlined in this RFP.

### **G. OPTIONS**

At the discretion of MLJT, the audit contract may be extended for two additional one-year periods. The cost for the option periods will be agreed upon by MLJT and the selected audit



firm. 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 initial contract year.

## **H. PAYMENTS**

Full payment will be made when MLJT has determined that the total work effort has been satisfactorily completed. Should MLJT reject a report, MLJT's authorized representative will notify the Proposer in writing of such rejection, giving the reasons. The right to reject a report shall extend throughout the term of the audit contract and for ninety (90) days after the Proposer submits the final report and invoice for payment.

Progress payments may be allowed to the extent that MLJT can determine that satisfactory progress has been made and will be negotiated prior to issuance of the contract. Upon delivery of all copies of the final report and MLJT's acceptance and approval of the report, the Proposer may submit a bill for the balance due on the contract for the audit.

MLJT reserves the right to withhold final payment until acceptance of the report by the State Controller and the Employment Development Department. The acceptance process generally takes thirty (30) days, or less, from receipt of the report by the State offices and would not normally exceed ninety (90) days.

## **III. PROPOSAL FORMAT**

To facilitate the review of the proposals by MLJT, the proposal shall conform to the format outlined below. Failure to submit the proposal in this format may be cause for rejection.

A. Section 1            Title Page

B. Section 2            Technical proposal (Exhibit A) as follows:

1. Firm Background and Experience: Must have experience auditing federal employment and training programs, including programs under the Job Training Partnership Act (JTPA), the Workforce Investment Act (WIA), or the Workforce Innovation and Opportunity Act (WIOA), and other state and county employment and training programs, with a focus on non-profit accounting. Provide a three (or fewer) page summary of your firm's qualifications, credentials, size of the firm, whether Small, Minority and/or Women-owned business and experience related to conducting single audits of not-for-profit entities. Be sure to include relevant federal programs audit experience (i.e., JTPA,WIA,WIOA).
2. Peer Review: Indicate the date of last peer review. The AICPA requires public accounting firms to undergo a peer review of their accounting and/or auditing practice.



Third party accounting firms or other persons qualified to conduct peer reviews perform these reviews. In addition, paragraph 3.96 of *GAS* requires that audit organizations obtain an external peer review at least once every three years that is sufficient in scope to provide a reasonable basis for determining if, for the period under review, the reviewed audit organization's system of quality control was suitably designed and if the audit organization is complying with its quality control system in order to provide the audit organization with reasonable assurance of conforming with applicable professional standards.

3. Engagement Staff Qualifications: Furnish the names, positions, education, and experience of each member, including supervisory staff, of the proposed Engagement Staff. The audit must be performed by a Certified Public Accountant who possesses a valid license to practice within the State of California.

Each such person must also have experience auditing federal employment and training programs, state-funded child development programs, and other state and county employment and training programs. Please include only resumes of staff to be assigned to this audit. Do not include information on general partners, etc., who would not normally be involved in this audit. Education, position in firm, years and types of experience, and continuing professional education should be addressed in the narrative or the resumes provided.

4. Method of Approach: At a minimum, discuss the following items in sufficient details to indicate a clear understanding of each item. If applicable, also discuss how each item will be controlled and/or managed.
  - Scope and Understanding of Work
  - Analytical Procedures
  - Anticipated Potential Audit Problems
  - Benchmarks and time estimates of each audit phase and task
5. Other Information: The firm should also provide an affirmative statement that it is independent of MLJT as defined by generally accepted auditing standards.
6. Assurance: The firm should include an affirmative statement to the effect that that the firm, if awarded a contract for this audit engagement, will comply will all applicable federal, state, and local requirements governing the audit of not-for-profit recipients of federal financial assistance.

C. Section 3            Cost Breakdown

Submit the price for services worksheet as a separate attachment to the proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses. Provide information indicating how the price was determined. For





example, indicate the estimated number of hours by staff level, hourly rates, and total cost by staff level. Show any estimated out-of-pocket expenses or contingencies.

All costs identified should be necessary and reasonable and remain valid for the duration of the audit. Itemized receipts must be submitted for all Travel Costs.

#### **IV. EVALUATION AND SELECTION PROCESS**

##### **A. EVALUATION PROCESS**

The proposals will be evaluated in detail. Proposers may be asked to present and explain their proposals at management and technical levels. The proposal which then appears functionally most favorable will be compared to other proposals for cost purposes. This analysis will examine difference in costs and benefits. Cost differences must be justified by the value of greater benefits. The detailed evaluation may result in selection of several proposers. Before final award, MLJT may meet with proposers for staff interviews. Upon selection of a proposal by the MLJT's Governing Board, contract negotiations will be started as soon as possible. If a contract for any reason cannot be negotiated, another proposer may be selected. MLJT reserves the right to negotiate a contract with one or more proposers. Only one contract, however, will be awarded. Proposals that do not adhere to these requirements will be determined non-responsive and will not be considered for funding. MLJT reserves the right to reject any proposal submitted.

##### **B. EVALUATION COMMITTEE AND PROCEDURE**

The evaluation will be performed by a Scoring Panel chosen from senior management, fiscal, and compliance departments. MLJT's Fiscal Manager will review the top three candidates and make a recommendation to the Executive Director who will present the final selection to the board for approval. MLJT may require representatives of the proposer to make oral presentations or to provide written clarification of the proposal. The assessment of points shall be based upon the judgment of the evaluators from their reviews of the documentation provided in the proposals and any clarification thereto in accordance with the predetermined evaluation criteria (Exhibit A).

An objective evaluation procedure will be utilized to assist in the comparative analysis of alternatives and the selection process. The procedure will enable evaluators to weigh factors in each of the criteria used for evaluation (Exhibit A).

The RFP Scoring Panel will score and rank all proposals using the criteria described within Exhibit A, and specifically developed to examine the competence of the Proposers and the suitability of their proposals. The RFP Scoring Panel may assign each proposal a maximum of 100 points. A maximum of 65 of those points are based on the technical criteria and 35





maximum points are based on the cost criteria. Panel members will review and rank each proposal and, based on their knowledge and assessment of the proposals, recommend one of the respondents for designations and contract negotiation.

Proposals will be evaluated based on technical and cost factors described as follows:

**A. Numeric Rating System - 100 Maximum Points**

1. The audit firm's prior experience auditing similar organizations: 0 – 25 points.
  - a. Prior experience auditing governmental organizations.
  - b. Prior experience auditing organizations funded by the WIOA.  
Note: MLJT will verify the experience claimed by the Proposer.
2. Minority/small business: 0 - 3 points.
3. Size of the business in relation to scope of audit: 0 – 2 points
4. Qualifications of staff to be assigned to the audit, as determined by resumes and other information submitted: 0 - 25 points.
5. Proposer's understanding of the work to be performed: 10 Points.
6. Cost: 0 - 35 points.

Respondents must have a total average score of 75 points or higher to be recommended for funding.

**C. ACCESS TO SCORE SHEET AND COMMENTS**

Individual score sheets and comments used during the evaluation process may be provided in the form of summaries as prepared by MLJT staff. Actual individual scores sheets will not be disclosed. These summaries will be provided to applicants of the RFP who submit a written request. Requests for this information shall be responded to within ten (10) business days of the final contract/agreement recommendations and any appeals submitted. The purpose for releasing this information is for technical assistance and continuous improvement and not for purpose of an appeal.

**D. NEGOTIATION/AGREEMENT**

All Respondents shall designate an authorized negotiator. (The name and contact information for this person must be included on the title page of the proposal.) This designated person must be empowered to make binding commitments for the successful Respondent and its subcontractors, if any. MLJT reserves the right to negotiate the final terms of the contract/agreement with the successful Respondent(s). Items that may be negotiated include, but are not limited to, the scope of work, the staff as proposed, the implementation schedule, and the final award amount.



## E. NOTIFICATION OF AWARD

It is expected that a decision selecting the successful audit firm will be made within thirty (30) days of the closing date for the receipt of proposals. Upon conclusion of the final negotiations with the selected audit firm, all Offerors submitting proposals in response to this Request for Proposal will be notified of the name of the selected audit firm.

## F. APPEAL PROCEDURES

MLJT shall consider any protest or objection regarding the award of a contract, provided it is filed within fifteen (15) calendar days immediately following the date of notification of the recommendation to award a contract.

An appeal must be based on at least one of the following reasons:

1. The action of the Proposal Review Committee contradicts applicable laws and regulations.
2. It can be demonstrated that material was submitted in a timely and proper manner and, pertinent to the decision for award(s) was not presented to the Committee.

All appeals must be in writing and mailed or hand delivered. MLJT Executive Director with the support of the Contracts and Compliance Department will review all submitted appeals and will present them to the MLJT for final decision.

Appeals must be addressed to:

**Mother Lode Job Training**

*Attn: Dave Thoeny*  
197 Mono Way Suite B  
Sonora, CA 95370  
[dthoeny@mljt.org](mailto:dthoeny@mljt.org)

MLJT will respond in writing to the appeal within fourteen (14) working days of the close of the protest period. Notification will include the final decision on the protest and the basis for the decision.



## **V. SCOPE OF WORK**

MLJT's records are to be audited for the period July 1, 2020 through June 30, 2021. The audit firm is required to prepare audit reports in accordance with the requirements previously described.

MLJT desires the auditor to express an opinion on the fair presentation of its general-purpose financial statements in conformity with generally accepted accounting principles.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

### **A. AUDITING STANDARDS TO BE FOLLOWED**

To meet the requirements of this request for proposal, the audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants and the standards for financial audit set forth in the U.S. General Accounting Office's Government Auditing Standards. MLJT receives more than \$750,000 in Federal funds; therefore, the audit must also be performed in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance, Subpart F).

### **B. REPORTS TO BE ISSUED**

Following the completion of the audit of the fiscal year's financial transaction, the auditor shall issue the following:

1. Financial Reports
  - a. Statement of Financial Position
  - b. Statement of Activities
  - c. Statement of Functional Expenses
  - d. Statement of Cash Flows
  - e. Notes to the Financial Statements
  - f. Schedule of Expenditures of Federal and State Awards
  - g. Supplementary Information as required by various grants



2. Communication Regarding Internal Accounting Controls or Questioned Costs

The auditor shall communicate any reportable conditions found during the audit. A reportable condition is defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect MLJT's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

In addition, the Proposer will provide copies of all working papers pertaining to any questioned costs determined in the audit. The working papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem. The Proposer will retain all working papers for at least three years from the date of acceptance of the audit. All working papers will be available for examination by authorized representatives of MLJT, the State of California, the Department of Labor, the Office of the Inspector General, or the U.S. General Accounting Office.

**C. IRREGULARITIES AND ILLEGAL ACTS**

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the Executive Director, per SAS No. 53, The Auditor's Responsibility to Detect and Report Errors and Irregularities, and SAS No. 54, Illegal Acts by Clients.

**D. WORKING PAPER RETENTION, ACCESS TO WORKING PAPERS AND AVAILABILITY OF PRIOR AUDIT REPORTS**

All working papers and reports must be retained, at the auditor's expense, for a minimum of three years, unless the firm is notified in writing by MLJT of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to MLJT or its designees.

Interested proposers who wish to review prior years' audit reports and management letters should contact Amy Thompson at (209) 533-3396, ext. 4504 or at [athompson@mljt.org](mailto:athompson@mljt.org). MLJT will use its best efforts to make prior audit reports available to proposers to aid their response to this request for proposal.

**E. ASSISTANCE TO BE PROVIDED TO THE AUDITOR**

1. Accounting Department



The fiscal department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation, and explanations.

2. Report Preparation

Report preparation, editing and printing shall be the responsibility of the auditor.

**F. COMPLETION OF AUDIT**

1. Draft Report

Auditor will deliver a draft report for MLJT review no later than January 15, 2021.

2. Exit Conference

Please refer to the Tentative Solicitation and Engagement Schedule.

3. Final Report

The Proposer will deliver one (1) PDF copy and four (4) bound copies of the final report to MLJT no later than March 15, 2022. For single audit reporting, the audit reporting package must be submitted to the Federal Audit Clearinghouse (FAC) and the SCO. Reports must be submitted within 30 calendar days after receipt of the auditor's final report(s) or nine months after the end of the audit period, whichever is earlier. Note that the FAC and the SCO have different reporting requirements. (Uniform Guidance Section 200.507[c][1])

**G. AUDIT REVIEW**

MLJT - The audit will be reviewed by MLJT for compliance with the previously described audit standards. In the event the audit report does not comply with any of the auditing requirements, as determined by MLJT, the Proposer will be responsible for revising the report to the appropriate specifications without additional remuneration.

State Controller - The audit will be reviewed by the California State Controller for compliance with the previously described audit standards. In the event the audit report does not comply with any of the auditing standards, as determined by the State Controller, the Proposer will be responsible for revising the report to the appropriate specifications without additional remuneration.



**VI. TENTATIVE SOLICITATION AND ENGAGEMENT SCHEDULE**

Release of Solicitation	June 4, 2021
Last Day to submit Questions & Clarifications	July 7, 2021
<b>Response Due Date</b>	<del>July 14, 2021</del> , <b>August 3, 2021</b>
Proposal Review	<del>July 15-16, 2021</del> August 4-6, 2021
Selection Recommendation to Board of Directors	<del>July 19, 2021</del> <b>TBD</b>
Selection Recommendation to WDB for Approval	August 19, 2021
Notice of Selection	September 19, 2021
Contract Negotiation	August 23 – September 19, 2021
Contract Full Execution	May 1, 2022
Entrance Conference	October 1 – October 15, 2021
Field Work (Off-site ok)	To Be Negotiated/But not later than November 15, 2021
Draft Audit Report	Not later than January 15, 2022
Exit Conference	To Be Negotiated
Final Audit Report	February 15, 2022 - March 15, 2022

Reports may be submitted earlier than the above schedule. However, if the Proposer fails to make delivery of the audit reports within the time schedule specified herein, or if the Proposer delivers audit reports which do not conform to all the provisions of this proposal and the subsequent contract, MLJT may, with written notice of default to the Proposer, terminate the whole or any part of the audit contract. Under certain extenuating circumstances with sufficient justification as determined by MLJT, the delivery schedule may be extended upon written request.

**VII. DISCLAIMERS AND GENERAL PROVISIONS**

**A. MINORITY BUSINESS PARTICIPATION**



MLJT, as a recipient of State and Federal funds, subscribes to the practices below and will fully comply with Federal, State, and Local laws and directives governing equal opportunity, non-discrimination, and affirmative action in all activities.

- No person shall be discriminated against whatsoever on the grounds of race, religion, color, age, sex, physical handicap, or national origin.
- No person shall because of race, religion, color, age, sex, physical handicap, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity funded entirely or in part by the City, the State, or the Federal Government.
- Affirmative Action shall be taken by all levels of governments, where necessary, to support the underlying objectives of said anti-discrimination policies.

To further support policies relative to affirmative action, equal opportunity, and non-discrimination, MLJT will make every effort to ensure that Minority Business Enterprises have the maximum practicable opportunity to participate in construction contracts and in the procurement of goods, professional services, and supplies. Contractors are encouraged to indicate in their RFQ response if they are a certified minority business as certified through the State of California. A listing of certified minority businesses, as well as the services and commodities they provide is available from the Department of General Services 916-375-4940. The listing is published on the Internet at: <http://www.bidsync.com/DPXBisCASB>

### **C. CONFLICT OF INTEREST**

It is the policy of MLJT to prohibit ex-parte communication with any board member, MLJT staff, consultants or other persons serving as an evaluator during the procurement process. Respondents that directly contact board members or evaluators risk elimination of their proposals from further consideration.

### **D. DISCLAIMERS**

1. This RFP does not commit the MLJT Workforce Development Board (WDB) to award contract.
2. No costs will be paid to cover the expense of preparing a proposal or procuring a contract for services or supplies under Workforce Innovation and Opportunity Act.
3. All data, material, and documentation originated and prepared by the bidder pursuant to the contract shall belong exclusively to the MLJT and be subject to disclosure under the Freedom of Information Act.
4. Formal notification to award a contract and the actual execution of a contract are subject to the following: receipt of Workforce Innovation and Opportunity Act funds by the





MLJT WDB, results of negotiations between selected proposers and MLJT staff; and continued availability of Workforce Innovation and Opportunity Act funds.

5. Any changes to the Workforce Innovation and Opportunity Act program, funding level or board direction may result in a change in contracting. In such instances, MLJT will not be held liable for what is in the bidder's proposal or this Request for Proposals package.
6. Proposals submitted for funding consideration must be consistent with, and if funded, operated according to, the federal Workforce Investment Act legislation, all applicable federal regulations, State of California policies, and MLJT policies and procedures.
7. Proposers selected for funding must also ensure compliance with the following, Government Auditing Standards, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), WIOA Regulations, and other related requirements.
8. Additional funds received by MLJT may be contracted by expanding existing programs or by consideration of proposals not initially funded under this RFP. These decisions shall be at the discretion of the MLJT Executive Director.
9. MLJT may decide not to fund part or all of a proposal even though it is found to be in the competitive range if, in the opinion of the MLJT Executive Director, the services proposed are not needed, or the costs are higher than the MLJT finds reasonable in relation to the overall funds available, or if past management concerns lead MLJT to believe that the bidder has undertaken services that it cannot successfully carry out.
10. MLJT may choose not to award a contract to the proposers with lowest cost or highest rating when accounting for other factors such as balancing services to customers.
11. Any proposal approved for funding is contingent on the results of a pre-award site visit that may be conducted by MLJT staff. This site visit will establish, to MLJT's satisfaction, whether the bidder is capable of conducting and carrying out the provisions of the proposed contract. If the results of the site visit indicate, in the opinion of MLJT, that the bidder may not be able to fulfill contract expectations, MLJT reserves the right not to enter into contract with the organization, regardless of MLJT approval of the bidder's proposal.
12. MLJT is required to abide by all Workforce Innovation and Opportunity Act legislation and regulations. Therefore, MLJT reserves the right to modify or alter the requirements and standards set forth in this RFP based on program requirements mandated by state or federal agencies.
13. Proposers will be expected to adhere to MLJT procedures to collect and verify data and submit required monthly reports as well as invoices to MLJT.



14. All grievances arising out of Workforce Innovation and Opportunity Act or this RFP must be filed according to MLJT's established grievance procedures.
15. All proposers must ensure equal opportunity to all individuals. No individual in the MLJT Regional area shall be excluded from participation in, denied the benefits of, or subjected to discrimination under any Workforce Innovation and Opportunity Act funded program or activity because of race, color, religion, sex, national origin, age, disability, English proficiency, or political affiliation or belief.
16. All proposers must ensure access to individuals with disabilities pursuant to the Americans with Disabilities Act.
17. Proposers must accept liability for all aspects of any Workforce Innovation and Opportunity Act program conducted under contract with MLJT. Proposers will be liable for any disallowed costs or illegal expenditures of funds or program operations conducted.
18. The contract award will not be final until MLJT and the bidder have executed a mutually satisfactory contractual agreement. MLJT reserves the right to make an award without further discussion of the proposal submitted. No program activity may begin prior to final MLJT Executive Committee approval of the award and execution of a contractual agreement between the successful bidder and MLJT.
19. MLJT reserves the right to cancel an award immediately if new state or federal regulations or policy makes it necessary to change the program purpose or content substantially, or to prohibit such a program.
20. MLJT reserves the right to determine both the number and the funding levels of contracts finally awarded. Such determination will depend upon overall fund availability and other factors arising during the proposal review process. Bids submitted which are over the maximum amount of funds specified for this RFP will be rejected.
21. The proposal warrants that the costs quoted for services in response to the RFP are not in excess of those that would be charged any other individual for the same services performed by the bidder.
22. Proposers must accept liability for all aspects of any Workforce Innovation and Opportunity Act program conducted under contract with MLJT. Proposers will be liable for any disallowed costs or illegal expenditures of funds or program operations conducted.
23. Proposers are advised that most documents in the possession of MLJT are considered public records and subject to disclosure under the federal and state public records laws.



## Exhibit A

Proposals will be evaluated on the following criteria:

<b>Evaluation Factors</b>	<b>Point Range</b>
1. <u>Organization, size, and structure type of firm.</u> <ul style="list-style-type: none"><li>○ Adequate size of the firm (considering size in relation to audits to be performed) 0-2</li><li>○ Small, Minority and/or Women-owned business utilization 0-3</li></ul>	<b>0 - 5</b>
2. <u>Qualifications of staff</u> <ul style="list-style-type: none"><li>○ Audit team makeup, education, position in firm, years and types of experience, continuing professional education, and Governmental audit qualifications will be considered.</li><li>○ Quality control procedure, results of peer review and overall supervision to be exercised.</li></ul>	<b>0 - 25</b>
3. <u>Recent Audit Experience</u> <ul style="list-style-type: none"><li>○ Recent experience auditing Work Force Development programs operated by Employment &amp; Training and/or Workforce Development agencies.</li><li>○ Prior experience auditing programs financed by the Federal Government.</li><li>○ Prior experience auditing non-profit organizations</li><li>○ (Providing references of other similar completed audits including contact name, title, and telephone number and email address for the references listed.</li></ul>	<b>0 - 25</b>
4. <u>Understanding of work to be performed.</u> <p>Adequate audit coverage, projected milestone or benchmarks for completing the audit within the total time allowed.</p> <p>Realistic time estimates of each audit phase and task.</p>	<b>0 - 10</b>
5. <u>Cost – Submitted as separate attachment.</u>	<b>0 - 35</b>

**Total Maximum Points - 100**