

**NORTHEAST KANSAS COMMUNITY ACTION PROGRAM, INC.  
NEK-CAP, INC.  
PO BOX 380  
Hiawatha, KS 66434  
(785) 742-2222**

**REQUEST FOR PROPOSAL**

**FOR AUDIT AND OTHER FINANCIAL SERVICES**

**FOR THE PERIOD APRIL 1, 2019 THROUGH MARCH 31, 2020 AND TWO OPTION YEARS**

**Issued:**

**FEBRUARY 18, 2020**

**PROPOSALS DUE NO LATER THAN 1:00 PM CST MARCH 13, 2020**

**INQUIRIES AND PROPOSALS SHOULD BE DIRECTED TO:**

**Mr. Robert Grissom, CFO  
NEK-CAP, INC.  
P. O. BOX 380  
Hiawatha, KS 66434  
(785) 288-1293  
Email: [rgrissom@nekcapp.org](mailto:rgrissom@nekcapp.org)  
[www.nekcapp.org](http://www.nekcapp.org)**

# PROPOSAL GUIDELINES

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## I. GENERAL INFORMATION

### A. Purpose

This Request for Proposal (RFP) is to contract for (1) a financial and compliance audit (Single Audit 2 CFR Part 200) to include Data Collection Form (Form SF-SAC), (2) preparation of the annual Form 990, IRS Form 8868 (automatic 6-month extension if necessary) and IRS Form 5500, (3) Kansas Not For Profit Annual Report, (4) Indirect Cost Rate Proposal (if applicable) for the fiscal year ending March 31, 2020 and subsequent fiscal year, (5) an audit of the NEK-CAP, INC., INC Retirement Plan or agreed upon procedures with limited scope if not needed for the IRS Form 5500, (6) an audit of the NEK-CAP, INC. Housing Choice Voucher Program (,and (7) an option for two additional years at the discretion of Northeast Kansas Community Action Program, Inc. (hereinafter referred to as "NEK-CAP, INC.,").

### B. Who May Respond

Only licensed Certified Public Accountants may respond to this RFP.

### C. Bidder's Conference

There will not be a pre-bid conference. NEK-CAP, INC. will meet with potential bidders by appointment only.

### D. Instructions on Proposal Submission

#### 1. Closing Date for Submission

Proposals are due no later than 1:00 pm on Friday, March 13, 2020.

#### 2. Inquiries

Inquiries about this RFP should be directed to Robert Grissom, CFO at (785) 288-1293.

#### 3. Conditions of Proposal

All costs incurred in the preparation of a proposal in response to this RFP are the responsibility of Offeror and will not be reimbursed by NEK-CAP, INC.

#### 4. Instructions to Prospective Contractors

**Your proposal must be submitted in hard copy format and should be addressed as follows:**

**Robert Grissom  
CFO  
Northeast Kansas Community Action Program, Inc.  
P. O. Box 380  
Hiawatha, KS 66434**

**It is important that Offeror's proposal be submitted in a sealed envelope clearly marked in the lower left-hand corner with the following:**

**Request For Proposal**  
**For Audit and Other Related Services**  
**1:00 PM, March 13, 2020**

Failure to do so may result in premature disclosure of your proposal. It is the responsibility of Offeror to ensure that the proposal is received by NEK-CAP, INC. by the date and time specified. Late proposals will not be considered and returned unopened. NEK-CAP, INC. in its sole discretion may request additional information or clarification from any Offeror in connection with its proposal.

5. **Right to Reject**

NEK-CAP, INC. reserves the right to reject any and all proposals received in response to this RFP. A contract for the accepted proposal will be based upon the factors described in this RFP.

6. **Small, Woman owned, and/or Minority-Owned Businesses**

Efforts and additional points will be made by NEK-CAP, INC. to utilize small businesses, woman owned, and minority-owned businesses. An Offeror qualifies as a small business if it meets the definition as established by the Small Business Administration (13 CFR 121). **Offeror must self-identify as meeting this criterion.**

7. **Notification of Award**

It is expected that a decision selecting the successful Offeror will be made within 30 days of the closing date for submission of proposals. Upon conclusion of final negotiations with the successful Offeror, all others responding to this RFP will be informed, in writing, of the name of the Offeror chosen.

It is expected that the contract shall be a one-year fixed price contract with options for two additional years at NEK-CAP, INC.'s discretion.

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

NEK-CAP, INC., Inc. is a nonprofit Community Action Agency that serves 16 counties in Kansas. NEK-CAP, INC., 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 volunteer tri-partite (public, private, and low-income) 12-member Multi-County Board of Directors. Administrative offices and all records are located 1260 220th Street, Hiawatha, KS 66434. Other offices are located throughout the northeast Kansas area.

NEK-CAP, INC., Inc. operates a cloud based automated accounting system designed specifically for fund accounting by Abila MIP (Community Brands). It is a fully integrated payroll, HR, general ledger, payable, receivable and receipts system including subsidiary ledgers. It produces a monthly agency wide balance sheet showing assets and liabilities and individual program fund balances. All payroll and payables are paid from one central checking account (approximately 600 checks per month). In addition, the agency has several other bank accounts used for fund transfers and loan payments that earn a nominal rate of interest. The agency is in the process of moving HR, payroll, on-boarding and tax preparation to Paycor a third-party contractor.

All records are open for inspection to prospective Offerors. Selected records to be audited can be made available by NEK-CAP, INC. for review by Offeror prior to submission of a proposal.

### Brown County Public Housing Agency

NEK-CAP, INC., Inc. is the administrator of the Brown County Public Housing Agency. The Offeror will conduct an audit of the HCV program, meeting all HUD "Audited Submission" requirements, and must assist with the "Audited Submission" filing process in the online HUD REAC system. The Housing Agency is a "component unit" of NEK-CAP, INC., Inc. with a year-end of March 31 which coincides with NEK-CAP, INC., Inc.'s single audit and is a part of that single audit, it just has a few extra steps. Brown County PHA administers Section 8 Housing Choice Vouchers only and the HUD-required Family Self-Sufficiency (FSS) program, which are both components of the HCV "Audited Submission".

#### F. Options

At the discretion of NEK-CAP, INC., Inc., the audit contract may be extended for two additional one-year periods. NEK-CAP, INC. and Offeror will agree upon the cost for the optional years. It is anticipated that the cost for the optional years will be based upon the same approximate cost per thousand dollars of audited revenues as the contract for the initial year.

## **II. SPECIFICATION SCHEDULE**

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

The scope of the audit covers the following three (3) distinct areas wherein the auditing firm must determine that,

1. NEK-CAP, INC.'s financial statements present fairly its financial position and the results of its financial operations in accordance with generally accepted accounting principles. Audits are to be performed in accordance with the GAO Government Auditing Standards "Yellow Book", AICPA Statements on Auditing Standards, Audits of Not-for-Profit Entities (AICPA Guide), Audits of State and Local Governments (AICPA Guide) and Single Audit OMB 2 CFR Part 200, Uniform Administrative Requirements for Federal Awards ("Uniform Guidance").

2. NEK-CAP, INC. has an internal control structure to provide reasonable assurance that it is managing federal awards in compliance with applicable laws and regulations, as well as controls that ensure compliance with laws and regulations that could have a material impact on the financial statements. The auditor must obtain an understanding of the internal control structure and assess levels of internal control risk in accordance with statements on Auditing Standards.

3. NEK-CAP, INC. has complied with laws and regulations that may have a direct and material effect on its financial statement amounts and on each major federal program. The auditor must determine that NEK-CAP, INC. has identified in their accounts all federal funds received and expended and the programs under which they were received. This shall include funds received directly from federal agencies or indirectly, through other recipients. The auditor's review must include the selection and testing of an adequate number of transactions from each major federal program. In making this test, the auditor must

determine whether expenditures were for allowable services and records show that those who received services or benefits were eligible to receive them. In addition to transaction testing, the auditor must determine whether matching requirements, levels of effort, and earmarking limitations were met; federal financial reports and the like contain information that is supported by books and records from which basic financial statements have been prepared; and amounts claimed or used for matching were determined in accordance with applicable cost principles or other federal regulations.

**Government Auditing Standards** (December 2011 Revision), states in Section 2.07:

Financial audits provide an independent assessment of whether an entity's reported financial information (e.g., financial condition, results, and use of resources) are presented fairly in accordance with recognized criteria. Financial audits performed in accordance with GAGAS include financial statement audits and other related financial audits:

- a. Financial statement audits: The primary purpose of a financial statement audit is to provide an opinion about whether an entity's financial statements are presented fairly in all material respects in conformity with an applicable financial reporting framework. Reporting on financial statement audits performed in accordance with GAGAS also includes reports on internal control over financial reporting and on compliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.
- b. Other types of financial audits: Other types of financial audits conducted in accordance with GAGAS entail various scopes of work, including: (1) obtaining sufficient, appropriate evidence to form an opinion on single financial statements, specified elements, accounts, or items of a financial statement;<sup>11</sup> (2) issuing letters for underwriters and certain other requesting parties;<sup>12</sup> and (3) auditing compliance with applicable compliance requirements relating to one or more government programs.<sup>13</sup>

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<sup>11</sup>See American Institute of Certified Public Accountants (AICPA) Codification of Statements on Auditing Standards for Auditing (AU-C) Section 805, Special Considerations – Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement.

<sup>12</sup>See AICPA AU-C Section 920, Letters for Underwriters and Certain Other Requesting Parties.

<sup>13</sup>See AICPA AU-C Section 935, Compliance Audits

B. Description of Programs/Contracts/Grants

See **ATTACHMENT A** for list of current funding.

C. Performance

NEK-CAP, INC.'s records are to be audited for the Fiscal Year April 1, 2019 – March 31, 2020.

Offeror is required to:

1. Prepare audit reports in accordance with **Government Auditing Standards** (December 2011 Revision) and (July 2018 Revision as appropriate), 2 CFR Part 200, the **Policy Manual for the Kansas Community Services Block Grant (December 2019 Revision, Section**

**9600, Audit), and the Child and Adult Care Food Program regulations 7 CFR 226.8, (10.558).**

2. Complete IRS Form 990 Tax Return and 5500, including filing any extensions IRS Form 8868 (automatic 6-month extension) as needed,
3. Prepare and submit an Indirect Cost Rate Proposal for submission to the DHHS/Division of Cost Allocation.
4. Prepare and file the SF-SAC Data Collection form with the Federal Audit Clearinghouse.
5. Conduct an audit of the NEK-CAP, INC., Inc. Retirement Plan for the 401K IRS Form 5500 and issue a report. (401K Plan with assets of approximately \$2.6M). If the 401K plan does not require an audit for the IRS Form 5500 a limited scope audit may be separately negotiated by the 401K plan Trustees at a future date.
6. Assist in submitting the "Audited Submission" electronically with HUD for the Housing Choice Voucher Program and its required Family Self Sufficiency Program for 4/1/XX-3/31/YY (12 months).

All reports, forms and proposals shall be compiled in a timely manner in accordance with governing rules and regulations and any other times and dates as established in the contract.

D. Delivery Schedule-Audit Report

Offeror is to submit two copies of the draft audit report, IRS Form 990 and IRS form 5500 to NEK-CAP, INC.'s Executive Director and CFO by July 9, 2020. Offeror shall deliver 30 final audit reports (plus one PDF version), the management letter (Required Communication), IRS Form 990, and IRS form 5500 to the NEK-CAP, INC. Audit Committee no later than July 16, 2020 and present a summary overview to the Audit Committee and NEK-CAP, Inc. Multi-County Board of Directors at the NEK-CAP, Inc. Multi-County Board of Directors Meeting that evening on the same date. All other items must be submitted by their due date.

Reports may be submitted earlier than the above schedule. However, if Offeror fails to make delivery of the audit reports within the time schedule specified herein, or if Offeror delivers audit reports which do not conform to all the provisions of this contract, NEK-CAP, INC. may, by written notice of default to Offeror, terminate the whole or any part of this contract. Under certain extenuating circumstances, the schedule may be extended upon written request of Offeror with enough justification, with the understanding that any loss of grant revenue due to the late submission of the audit report will be deducted from the contract audit fee or at the request of NEK-CAP, Inc. in writing due to the needs of NEK-CAP, Inc.

E. Price

**Offeror's proposed pricing information must be in a separate, sealed envelope. The pricing document must include information indicating how the price was determined.** For example, 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. A form is provided that may be used (Optional) for the pricing information or as a format for submission.

The pricing information submitted must include a breakout summary of the proposed costs as follows:

Child & Adult Care Food Program (CACFP)	\$ xxxxxx
Head Start & Early Head Start (Federal)	\$ xxxxxx
HUD, CSBG, State Early Head Start & Other	\$ xxxxxx
Retirement Plan (401K) Audit	\$ xxxxxx

TOTAL PROPOSED AUDIT COSTS \$ xxxxxx

F. Payment

Payment will be made when NEK-CAP, INC. has determined that the total work effort has been satisfactorily completed. Should NEK-CAP, INC. reject a report, NEK-CAP, INC.'s authorized representative will notify Offeror in writing of such rejection giving the reason(s). The right to reject a report shall extend throughout the term of this contract and for 90 days after Offeror submits the final invoice for payment.

Progress payments will be allowed to the extent that NEK-CAP, INC. can determine that satisfactory progress is being made. Upon delivery of the 30 copies (plus one PDF version) of the final reports to NEK-CAP, INC. and their acceptance and approval, Offeror may submit a bill for the balance due on the contract for the audit.

G. Audit Review

All audit reports prepared under this contract will be reviewed by NEK-CAP, INC. and its funding sources to ensure compliance with the General Accounting Office's (GAO) **Government Auditing Standards** (December 2011 Revision) and (July 2018 Revision as appropriate), 2 CFR Part 200, the **Policy Manual for the Kansas Community Services Block Grant (December 2019 Revision, Section 9600, Audit)**, and the **Child and Adult Care Food Program regulations 7 CFR 226.8, (10.558)**.

H. Exit Conference

An exit conference with NEK-CAP, INC.'s representatives and Offeror's representatives will be held at the conclusion of the fieldwork. Observations and recommendations must be summarized in writing and discussed with NEK-CAP, INC. It should include internal control and program compliance observations and recommendations.

I. Work papers

1. Upon request, Offeror 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.
2. The work papers prepared by the Offeror will be retained for at least three years from the end of the audit period.
3. The work papers prepared by the Offeror will be available for examination by authorized representatives of the cognizant federal or state audit agency, the General Accounting Office, successive auditors and NEK-CAP, INC.

J. Confidentiality

Offeror agrees to keep information related to all contracts in strict confidence. Other than reports submitted to NEK-CAP, INC., 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 Offeror's possession, to those employees on Offeror's staff who must have the information on a "need-to-know" basis. Offeror agrees to notify, in writing, NEK-CAP, INC.'s authorized representative in the event Offeror determines or has reason to suspect a breach of this requirement.

K. AICPA Professional Standards

AICPA Professional Standards, **Ethics Interpretation 501-3 - Failure to Follow Standards and/or Procedures or Other Requirements in Governmental Audits**, states:

Engagements for audits of government grants, governmental units or other recipients of government monies typically require that such audits be in compliance with government audit standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards. If a member has accepted such an engagement and undertakes an obligation to follow specified government audit standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards, he is obligated to follow such requirements. Failure to do so is an act discreditable to the profession in violation of Rule 501 [ET section 501.01], unless the member discloses in his report the fact that such requirements were not followed and the reasons therefore.

III. OFFEROR'S TECHNICAL QUALIFICATIONS

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

A. Prior Auditing Experience

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 community action agencies.
2. Prior experience auditing nonprofit organizations.
3. Prior experience auditing programs funded by the Federal Government.
4. Prior experience auditing similar programs funded by the State of Kansas.
5. Prior experience auditing similar county or local government activities.

B. Organization, Size, and Structure

Offeror should describe its organization, size (in relation to audits to be performed), and structure. Indicate, if appropriate, if the firm is a small, woman owned, or minority-owned business. Offeror shall include with the proposal a copy of the most recent Quality/Peer Review, if Offeror has had a Peer Review, and include any related letter of comments.

C. Staff Qualifications

Offeror should describe the qualifications of staff to be assigned to the audit. Descriptions should include:

1. Audit team makeup.
2. Overall supervision to be exercised.
3. Prior experience of the individual audit team members.

Offeror is encouraged, but not required to include resumes of staff to be assigned to the audit. NEK-CAP, INC. may, at its option, consider any such additional information, as well as the Education, position in firm, years and types of experience, continuing professional education, and state(s) in which staff are licensed as CPA's, when evaluating proposals.

D. Understanding of Work to be Performed

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

E. Attachment B, Certifications and Peer Review

Offeror must sign and include as an attachment to its proposal Attachment B and the Certifications enclosed with this RFP. The publications listed in the Certifications are readily available from many sources. In addition, the offeror must also include a copy of their most recent peer review.

IV. PROPOSAL EVALUATION

A. Submission of Proposals

Each proposal shall include two copies of Offeror's technical qualifications, two copies of the pricing information (in a separately sealed envelope), and two copies of the signed Certifications. These documents will become part of the contract. NEK-CAP, INC. reserves the right to request additional information from any bidding firm to clarify proposals.

B. Non-responsive Proposals

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

1. The proposal is not received timely in accordance with 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 for the reviewers to judge that the proposed undertaking would comply with **Government Auditing Standards** (December 2011 Revision) and (July 2018 Revision as appropriate).

C. Evaluation Criteria

Evaluation of each proposal will be based on the following criteria:

<u>Factors</u>	<u>Point Range</u>
<b>1. Prior auditing experience (NEK-CAP, INC. will verify and evaluate):</b>	
a. Prior experience auditing community action agencies.	0-10
b. Prior experience auditing nonprofit organizations.	0-5
c. Prior experience auditing programs funded by the Federal Government.	0-5
d. Prior experience auditing similar programs funded by the State of Kansas.	0-5
e. Prior experience auditing similar county or local government activities.	0-5
<b>2. Organization, size, and structure of Offeror's firm:</b>	
a. Adequate size of firm (in relation to audit to be performed).	0-5
b. Small, woman owned or minority-owned business.	0-5
<b>3. Qualifications of staff to be assigned to the audit to be performed:</b>	
a. Audit team makeup.	0-10
b. Overall supervision to be exercised.	0-5
c. Prior experience of the individual audit team members.	0-10
<b>4. Offeror's understanding of work to be performed.</b>	
a. Adequate coverage.	0-10
b. Realistic time estimates of each audit step.	0-5
<b>5. Price</b>	<u>0-20</u>
	MAXIMUM POINTS: 100

D. Review Process

NEK-CAP, INC. may, at its discretion, request presentations by or meetings with any Offeror to clarify or negotiate modifications to Offeror's proposals.

However, NEK-CAP, 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, which Offeror can propose.

Points assigned by each NEK-CAP, INC. proposal evaluator are solely at their discretion within the point range assigned for each evaluation dimension.

NEK-CAP, INC. contemplates award of the contract to the responsible Offeror with the highest total points.

## ATTACHMENT A

<u>Description of Major Programs/Contracts/Grants</u>	<u>Approximate Funding</u>
<b>Department of Health &amp; Human Services</b>	
3200 - Head Start Federal Operations Funds	\$ 3,625,563
3201 - Early Head Start Federal Operations Funds	967,925
3205 - Head Start Federal Training Funds	45,525
3206 - Early Head Start Federal Training Funds	27,434
3207 - Head Start Federal Start-up (Extended Day) Funds – One time	220,400
3100 - Community Services Block Grant (Pass through State of KS – KHRC)	540,611
<b>US Department of Agriculture (Pass Through KSDE)</b>	
3220 - Child and Adult Care Food Program	198,000
3221 - CACFP Discretionary Program Grants	1,734
<b>Department of Housing &amp; Urban Development</b>	
3127 to 3129 - Emergency Solutions Grant (Pass through Jackson County, KS and KHRC)	24,106
3340 - Supportive Housing Program	185,916
3300 - Section 8 / HCV (Operating As PHA for Brown County)	640,000
3330 - Family Self Sufficiency (FSS)	51,426
3310 - Tenant Based Rent Assistance (TBRA) (Pass through KHRC)	310,300
<b>Other Funds</b>	
Other Miscellaneous Unrestricted Contributions	35,000
<b>Non-Federal Resources (In-Kind &amp; Other Matching Funds)</b>	1,220,962
Approximate FYE 03/31/2020 Funding	\$ 8,094,902

*KHRC – Kansas Housing Resources Corporation  
KHSA – Kansas Head Start Association*



## CERTIFICATIONS

***On behalf of the Offeror/Provider / Contractor, I hereby certify that:***

- A. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
- B. 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.
- C. The individual signing certifies that the prices quoted in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
- D. The individual signing certifies that the prices quoted on this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.
- E. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
- F. The individual signing certifies that the Offeror is a properly licensed certified public accountant.
- G. The individual signing certifies that the Offeror meets the independence standards of the **Government Auditing Standards** (December 2011 Revision).
- H. 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 this education will be in subjects directly related to the government environment and to government auditing for individuals.
- I. 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.
- J. The individual signing certifies that he/she has read and understands the following publications and information relative to the proposed audits:
  - 1. **Government Auditing Standards** (Yellow Book) (December 2011 Revision) and (July 2018 Revision as appropriate)
  - 2. **2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.**
  - 2. **2 CFR Part 200, Subpart F - Audit requirements.**
  - 3. **2 CFR Part 200, Appendix XI Compliance Supplement (June 2019 Or the Most recent version).**
  - 4. **2 CFR Part 200, Appendix X Data Collection Form (The Most recent version).**
  - 5. **2 CFR Part 200, Subpart E - Cost Principles.**
  - 6. Audits of Voluntary Health and Welfare Organizations (AICPA Audit Guide)
  - 7. Audits of Certain Nonprofit Organizations (AICPA Audit Guide).

8. Child and Adult Care Food Program (CACFP) – Administrative Requirements
9. Policy Manual for the Kansas Community Services Block Grant, Section 9600, Audit.
- K. The individual signing certifies that he/she had read and understands all of the information in this Request for Proposal, including the information on the programs/grants/contracts to be audited.
- L. The individual signing certifies that the Offeror and any individuals to be assigned to the audits do not have a record of substandard audit work and have not been debarred or suspended from doing work with any federal, state or local government; and, that no disciplinary action has been taken or is pending by the AICPA or any state board or society of Certified Public Accountants. (If the Offeror or any individual to be assigned to the audit has been found in violation of any state or AICPA professional standards, this information must be disclosed.)
- M. The individual signing certifies the attached quality/peer review is the most recent and (check one):  
 \_\_\_ (a) No letter of comments (findings and recommendations) was received;  
 Or,  
 \_\_\_ (b) The attached letter of comments represents ALL such findings and recommendations (include response (s) made to such findings and recommendations).
- N. Please check one of the following statements with respect to your firm’s most recent quality/peer review:  
 \_\_\_ (a) The quality/peer review **did not** include a review of government engagements;  
 Or,  
 \_\_\_ (b) The quality/peer review **did** include a review of government engagements.
- O. Additional Required Certifications:
- a) Offeror/Service Provider / Contractor is in compliance with E.O. 11246, “Equal Employment Opportunity”, as amended by E.O. 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity”, and as supplemented by regulations at 41 CFR Part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor”.
- b) Offeror/Service Provider / Contractor does not discriminate against any employee or applicant for employment because of race, color, religion, sex (including pregnancy, sexual orientation, or gender identity), national origin, age (40 or older) or genetic information (including family medical history).
- c) Offeror/Service Provider / Contractor is in compliance and agrees to comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.), as amended. Violations shall be reported to the federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).
- d) Offeror/Service Provider / Contractor certifies that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an



officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C. 1352 (Byrd Anti-Lobbying Amendment).

e) Offeror/Service Provider / Contractor and its principal employees are not presently debarred or suspended from doing business with the Federal government in accordance with the provisions of E.O.s 12549 and 12689, "Debarment and Suspension".

f) Offeror/Service Provider / Contractor are not engaged in any business relationship with any current member of the Board of Directors of NEK-CAP, Inc., or their families and are independent with respect to procurement.

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

---

**Firm Name**

---

**Signature of Firm's Representative**

---

**Printed Name and Title**

**NEK-CAP, INC.**

**2 CFR PART 200 AUDIT FOR THE FISCAL YEAR ENDING 03/31/2017**

**AUDIT TIME, ESTIMATES, AND PRICE**

<b>Offeror/Firm</b>	<b>Entity To Be Audited</b>
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<b>Staff Name</b>	<b>Position</b>	<b>On-Site Hours</b>	<b>Off-Site Hours</b>	<b>Rate / Hour</b>	<b>Price Extention</b>
<b>Totals</b>					

**Project Expenses**

<b>Project Expense Description</b>	<b>Estimated Expenditure</b>
<b>Total Estimated Project Expenditures</b>	

<b>Total Price</b>	
<b>Offeror's Representative Signature</b>	
<b>Representative's Title</b>	
<b>Date</b>	