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BUILDING A STRONGER WORKFORCE TOGETHER

Bidders' Conference

5/9/25 9:00am

RFP# 25-02 Audit



Lancaster County Workforce Development Board

General Information

- Grant period will be 3 years (September 1, 2025 – June 30, 2028)
- Amount to be negotiated
- Fee for Services
- Not renewable



Lancaster County Workforce Development Board

RFP SUMMARY: The LANCASTER COUNTY WORKFORCE DEVELOPMENT BOARD (LCWDB) is seeking proposals from a Certified Public Accounting (CPA) firm to provide audit and tax services for the LCWDB in accordance with Generally Accepted Auditing Standards and the Generally Accepted Government Auditing Standards (GAGAS).



Request for Proposals #	25-02 AUDIT
Description of Proposal	Required Contracted Audit Services
Award Amount	To be negotiated with selected proposer. Preference will be given to proposals with budgets between \$30,000 and \$45,000 per year.
RFP Issue Date	May 6, 2025
Bidder's Conference	A bidder's conference will be held on May 9, 2025, beginning promptly at 9:00am Local Prevailing Time. The Proposers may participate in the bidder's conference of this Request for Proposal by emailing Brie Becker at bbecker@lanastercountywib.com for meeting information.
Cutoff for submission of written questions	Questions must be submitted by email to info@lanastercountywib.com by May 19, 2025, at 4pm. A complete list of Q&As will be posted on the LCWDB website. Questions received after the due date will not be answered.
Questions and Answers Posted	May 23, 2025
Submittal Deadline	June 13, 2025, at 4pm
Proposal Review Period*	*Estimated 6/16/25 - 7/3/25
Issue Notice of Contract Award*	*Estimated 8/22/25
Commencement of Work	September 1, 2025
Program Duration	Three Years (September 1, 2025 – June 30, 2028)
Renewal Option	None
Method of Payment	Fee for Services

RFP Contents

(Updated Format)

Contents

Critical Dates and Information	2
SECTION 1 - General Information	4
Overview	4
Organizational Background	4
RFP Process Details	5
SECTION 2 – Scope of Work	6
Services to Be Performed	6
Administration	8
SECTION 3 – Proposal Instructions: Submission, Format, Content, and Evaluation	8
Proposal Content and Format	9
Understanding of the Services	9
Application Questions	9
SECTION 4 – Evaluation: Criteria, Vendor Selection Process, Award	11
Evaluation of Proposals	11



Request for Proposals for Audit and Tax Services

Seeking: The Lancaster County Workforce Development Board (LCWDB), a 501(c)(3) organization, is releasing this Request for Proposals (RFP) to solicit proposals from Certified Public Accounting (CPA) firms that have extensive experience in providing audit and tax services to non-profit organizations that receive multiple sources of federal funds.

- Prior experience auditing Workforce Innovation and Opportunity Act (WIOA) funds is preferred.
- The auditing firm must be independent and not possess a conflict of interest with the LCWDB.
- Minority and women owned businesses are encouraged to submit proposals.



Scope of Work (1-5)

1. Annual financial statement audit to be completed in compliance with the applicable regulations for the fiscal year end and presentation of reports during meetings with the Finance Committee and Executive Committee at the conclusion of the audit process, as necessary. The report, including the management letter will be provided by the firm to the LCWDB. The draft report will be presented to the Finance Committee by or before January and the final report must be prepared and presented to the Executive Committee for approval by no later than the first Tuesday of March. A presentation to the full LCWDB may be required.
2. Preparation and electronic submission (at the federal and state level) of a federal awards audit in compliance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule Yellow Book; and OMB Circular A-133, including subsequent revisions to each.
3. Management letter containing comments and recommendations with respect to accounting and administrative controls and efficiency.
4. Preparation and filing of applicable federal and state tax returns for the organization.
5. Advice and guidance on financial accounting and reporting issues that impact audits throughout the year as needed.



Scope of Work (6)

6. Preparation and inclusion of the Agreed Upon Procedures for the Department of Labor and Industry and Department of Public Welfare. At the time this RFP was released, these include the following:

- a) Department of Labor and Industry
 - i. Review of the LCWDB staff payroll to ensure that time charges that are allocated between administrative and programmatic cost categories are accurate and fully substantiated by personal activities reports or allocated through an approved cost allocation plan or indirect cost rate.
 - ii. Review the Schedule of Expenditures of Federal Awards which must be expanded to break out the grant amount and cumulative expenditures by contract number and period.
 - iii. Inclusion of a “WIOA Program Stand-In Costs” schedule, if applicable.
 - iv. Review of the eligibility determination process/system for participants enrolled in WIOA or state-funded programs. This review must verify that participants receiving training or services have been enrolled.
- b) Department of Public Welfare
 - i. The Agreed Upon Procedures must be performed in accordance with the American Institute of Certified Public Accountants’ Statement on Standards for Attestation Engagements (SSAE), Agreed-Upon Procedures Engagements (AT § 201).



Scope of Work (7)

7. The following information must be submitted to the Department of Labor and Industry in the Single Audit package:

- a. Attestation of inclusion of Labor and Industry's Special Provisions;
- b. The entity's financial statements;
- c. The schedule of expenditures of Federal awards (including the grant amount and cumulative expenditures by the Bureau of Workforce Development Administration (BWDA) issued contract number and period;
- d. The schedule of prior audit findings;
- e. The auditor's opinion (or disclaimer of opinion) as to whether the financial statements are presented fairly in all material respects;
- f. The auditor's opinion (or disclaimer) as to whether the schedule of expenditures of Federal awards is presented fairly;
- g. The auditor's report on the entity's internal control related to the financial statements and major programs;
- h. The auditor's report on the entity's compliance with laws, regulations, and the provisions of contracts or grant agreements;
- i. A schedule of findings and questioned costs.



Other Scope of Work Components

- All work is to be performed in accordance with Generally Accepted Auditing Standards and the Generally Accepted Government Auditing Standards (GAGAS) set forth by Governmental Accounting Standards Board (GASB).
- If a proposal is submitted by the current provider for the LCWDB's Audit services, the individual staff member named as the primary auditor and point of contact for this account must be different from the primary auditor for the current contract.

Resources:

Answers to RFP Questions will be added to [LCWDB Opportunities Page](#)



Proposal Format and Content

- Proposers must provide a comprehensive narrative statement that illustrates their understanding of the requirements of the Services and illustrates how their methodology will serve to accomplish the work and meet the LCWDB's schedule.
- The application prompts in Foundant are designed to facilitate this narrative. Proposers must describe how they will approach the Services; describe the methods and frequency of interface between your program team members and the LCWDB's program team members in performing the Services; and indicate how often the program manager and the program team members will be on site in the performance of the Services.
- Not all attachments are required to be uploaded with the proposal. Attachments A and B will be used once a proposer is selected. Please refer to the instructions in the RFP and Foundant.

Attachments

Attachment A Standard Vendor Agreement

Attachment B HIPAA Business Associate Agreement

Attachment C Non-Collusion Affidavit Form

Attachment F Lancaster County Workforce Development Board Grievance Hearing

Attachment G Worker Protection and Investment Certification

Attachment H Non-Member Conflict of Interest Statement Form



Evaluation

- Proposals must pass two tiers of evaluation.
 - First tier: Proposals will be evaluated against the following criteria using a pass/fail determination.
 - Completeness of the proposal, including all required uploads and certifications
 - Alignment with the instructions for submission
- Proposals must pass this first-tier evaluation to move on to the second-tier evaluation described below.
 - Second tier: Proposals will be evaluated against the following criteria using point-rated scoring and a summary evaluation by members of the LCWDB Finance Committee.
 - Executive Summary (2 points)
 - Professional Experience (5 points)
 - Team Qualifications (2 points)
 - Audit Approach (3 points)
 - Financial Estimate (1 point)
 - Peer Review Reports (1 point)



Questions:

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