



Amendment I

Request for Quotes Audit Services

This amendment I to the Request for Quotes Audit Services is made on this January 25, 2023, by First 5 Madera County. Now and therefore amending the Scope of Work, 4. a Reports section of the RFQ Audit Services as follows:

- a. **The independent auditor reports on the financial statements** examining the Commission's financial statements, including all accounts and funds. Unless mutually agreed upon between the Commission and the auditor, the independent auditor will prepare the financial statements and the notes to the financial statements and shall produce a draft version of the financial statement by October 1, 2023.



Request for Quotes Audit Services

ABOUT US

First 5 Madera County (F5MC), legally recognized as the Madera County Children and Families Commission, is a public agency created by the Madera County Board of Supervisors as authorized by the passage of Proposition 10 in 1998. Proposition 10, also known as the California Children and Families Act of 1998, added a 50-cent tax on tobacco products sold in California in order to fund programs and services expressly for the early development of children from the prenatal stage through five years of age. F5MC cultivates strong relationships with community partners and supports innovative and promising practices that are shown to improve the lives of Madera County children and their families.

Since its inception over 23 years ago, F5MC has become a valued collaborator and funder of local programs to support F5MC goals. In these roles, we offer the community expertise on the importance of early childhood development and the conditions children and families need to thrive.

INTENT

Through this Request for Quotations (RFQ), the Commission invites experienced and qualified, independent certified public accountants licensed in California to submit proposals to perform specified auditing services.

CONTRACT PERIOD

The contract for these services is to be awarded for three (3) years, covering Fiscal Years (FY) 2022-2023 thru FY 2024-2025.

ELIGIBILITY

Proposals from firms/vendors with demonstrated experience and competency in governmental or nonprofit organization auditing will be accepted. The minimum qualifications for firms submitting proposals are:

1. The firm must have as existing clients at least three (3) public agencies or nonprofit organizations in California, and during the past five (5) years, the firm must have audited at least three (3) such public agencies or nonprofit organizations.
2. Members of the audit team will be experienced in governmental fund accounting. This includes the senior member, who must have at least five (5) years of experience auditing agencies or organizations.

SCOPE OF WORK

The contractor is expected, but not limited to provide the following services:

2. **Audit** – The audit scope includes examining all books, records, and accounts of the Commission in sufficient detail to express an opinion on the financial statements as a whole. The audit will be performed in accordance with auditing standards generally accepted in the USA as promulgated by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to financial audits set forth in the US General Accounting Office's Government Auditing Standards, the provision for the Federal Single Audit Act, and the provision of the US Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments. The audit must be conducted consistent with the California State Controller - Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act (First 5).
3. **Pre-audit Meeting** - To be held with designated Commission staff to review and discuss the audit schedule, establish all deadlines, and determine responsibilities and methods of preparation for audit working papers.
4. **Field Work** - The auditors will be provided office space near the accounting records. Approximately four auditors can work comfortably in the office. Limited assistance (approximately 40-80 hours) from the Commission's accounting team will be available to aid in work paper preparation and sampling. The preparation of confirmations will be the responsibility of the auditor.
5. **Reports** - The list of reports provided below is not intended to be all-inclusive. The independent auditor performing the audit is responsible for identifying and applying the audit standards applicable to the audit period and under the Commission audit instructions cited above.
 - a. **The independent auditor reports on the financial statements** examining the Commission's financial statements, including all accountants and funds. Unless mutually agreed upon between the Commission and the auditor, the Commission will prepare the financial statements and the notes to the financial statements; however, the auditor shall produce a draft version of the financial statement by October 1, 2023.
 - b. **The independent auditor's report on internal control** over financial reporting, compliance, and other matters is based on an audit of financial statements performed per Government Auditing Standards.
 - c. **The independent audit's report on state compliance** including an opinion on compliance with both specific and general requirements.
 - d. **The management letter** prepared by the auditor including, as appropriate, findings, observations, opinions, comments, or recommendations regarding systems of internal control, accounting systems, compliance with laws, rules, and regulations, or any other material matter that may come to the attention of the auditor during the examination. Such findings, observations, opinions, comments, or recommendations should not be construed as special or additional studies but are limited to those usually associated with such an examination.
6. **Final Audit Report** – the independent auditor is responsible for providing electronic reports and 5 hard copies of the report to the Commission.
7. **Presentations** - Attendance for approximately thirty minutes to at least two (2) meetings with Commission representatives, if necessary or requested, relating to matters concerning the audit shall be considered in calculating the fee proposed. Any requested attendance beyond the required two (2) will be compensated on an hourly basis.

SUBMISSION REQUIREMENTS

The firm/vendor must demonstrate an understanding of the request, experience in providing similar services, and capability of delivering the service in a highly professional, timely, and cost-conscious manner. All proposals must be submitted by no later than noon on February 8, 2023.

To participate in this RFQ, the vendor is required to submit their intent to bid in no more than 10 pages and as follows:

1. **Title Page** - Include vendor's name, address, phone number, and contact person.
2. **Profile and Qualifications** - Provide a brief narrative to demonstrate eligibility.
3. **Scope of Work** - Briefly state your understanding of the work to be done and discuss how you will ensure the work is completed within the required time.
4. **Budget** - Bids shall set forth an estimate of the total required hours, an assessment of out-of-pocket expenses, and the resulting all-inclusive total maximum fee for which the requested work will be done. Proposals shall contain provisions to the effect that in the event, disclosures in the audit indicate extraordinary circumstances which warrant more intensive and detailed services. The vendor shall provide all pertinent facts relative to the extraordinary circumstances, together with the vendor's fee basis for such additional services.
5. **Client Referrals** – Please include a list of at least 3 clients that are comparable in size and operations to First 5 Madera County.
6. **Audit Timeline** – Please include in your proposal your timeline for when the audit planning, audit fieldwork and audit wrap up will take place. The audit reports should be issued and presented to the Board of Commissioners no later than October 15 annually.

SUBMITTAL INFORMATION

The proposal packet must be clearly labeled and received by **Wednesday, February 8, 2023**, no later than **noon**. The packet may be emailed to funding@first5madera.org; the applicant will receive an email confirming submission. Submission may be mailed or hand-delivered. If delivered in person, proposals will be considered late at 12:01 pm by the F5MC clock and will not be accepted.

Submission of a proposal constitutes a release of information and waiver of the agency's right to privacy regarding the information provided in response to the RFQ. Ideas and formats presented will become the property of F5MC.

Attention: Administrative Officer
funding@first5madera.org
525 East Yosemite Avenue
Madera, CA 93638
(559) 661-5155

ELECTRONIC QUESTIONS

Electronic questions may be submitted to funding@first5madera.org by January 20, 2023. Questions and responses will be posted on January 25, 2023, on the F5MC website.

REVIEW PROCESS

First 5 Staff will check each submitted RFQ for completeness. Following the Contracting and Procurement Policy and Procedure Manual, the review process described in this RFQ form the basis for proposal review

and selection. Each proposal will be scored against the Review Criteria (Table 1) and judged competitively against other eligible submissions.

Table 1	
Review Criteria	Point Value
1. Profile and Qualifications	30
2. Scope of Work	50
3. Budget and Justification	20
TOTAL	100

An independent panel of community reviewers will evaluate each proposal to formulate a recommendation for funding to the Staffing and Operations Committee (SOC). The SOC will then make final recommendations for full Commission consideration and approval. **The Commission reserves the right to request additional information and negotiate/modify proposed Budgets and SOW.**

Submittal of a proposal is not a guarantee of an award, and F5MC reserves the right to terminate the RFQ at any time and not award a contract. There is no appeal to this process.

TIMELINE

01/09/2023	Release of RFQ
01/20/2023	Deadline for submitting questions or requests for clarification
01/25/2023	Responses to submitted questions posted on the F5MC website
02/08/2023	Proposals Due
03/01/2023	SOC review
03/03/2023	Notification to applicants
04/05/2023	Commission Approval