



## REQUEST FOR PROPOSALS (RFP)

WestEd Procurement Department

<b>Title:</b>	Audit Services
<b>Issue Date:</b>	January 22 <sup>nd</sup> , 2024
<b>Due Date:</b>	March 1 <sup>st</sup> , 2024 by 12:00 p.m. PST
<b>RFP Contact:</b>	Oscar Leon, Procurement Manager
<b>Email:</b>	<a href="mailto:oleon@wested.org">oleon@wested.org</a>
<b>Phone:</b>	562.799.5149
<b>Proposal Delivery:</b>	<a href="mailto:oleon@wested.org">oleon@wested.org</a>

**Note:** Proposal responses will be considered valid for a period of 90 calendar days after the proposal due date.

Updates, changes, or addendums to this RFP are posted at <https://www.wested.org/about-us/work-with-wested/>



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## **1. PURPOSE**

WestEd is soliciting proposals from qualified firms to provide audit services relating to the audit requirements of Subpart F of the Uniform Guidance for the fiscal years ending November 30, 2024, 2025, and 2026.

This request for proposal (RFP) contains background information on WestEd and specific information that must be included in the proposals submitted. An electronic PDF version or a physical copy of the proposal must be delivered no later than the posted deadline.

## **2. WESTED BACKGROUND**

WestEd is a not-for-profit research, development, and service agency that works with education and other communities to promote excellence, achieve equity, and improve learning for children, youth, and adults. WestEd has over 1300 employees, located in 13 offices across the United States, and had revenue of \$ 245 million for Fiscal Year 2023.

WestEd is a Joint Powers Agency (“JPA”) formed under the California Joint Exercise of Powers Act, California Government Code section 6500 et seq. and governed by public entities in Arizona, California, Nevada, and Utah. WestEd’s Board of Directors is comprised of members representing agencies from these states, as well as other national education and business leaders. WestEd’s income is tax exempt under Section 115 (1) of the Internal Revenue Code.

WestEd complies with the required federal regulations on procurement, as well as applicable State procurement law and procedures.

Efforts, including affirmative steps prescribed by federal regulation (if applicable), will be made by WestEd to utilize small and minority-owned businesses, women’s business enterprises and labor surplus area firms when possible. The selected firm may be required to undertake affirmative steps to utilize such firms in subcontracts if this contract is federally funded. A firm 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, Subsector 541219) by having average annual receipts for the last three fiscal years not exceeding \$25 million.

## **3. AWARD OF CONTRACT**

WestEd reserves the right to reject any and all proposals. The award, if any, will be to the bidder whose proposal best complies with all the requirements of the RFP document(s) and any addenda. Written notification will be made to all bidders via a "Notice of Intent to Award". The notice is valid for five (5) consecutive working days prior to the award. Evaluation methodology and bases for award are described in the Evaluation and Selection section of this document.

#### 4. TERM

The term of any resulting agreement is for **one (1) year**, with WestEd’s option to extend the term by two (2) additional one-year terms, based upon performance and Board of Directors approval, and is subject to the same terms and condition of the initial agreement.

#### 5. SCHEDULE OF EVENTS

RFP Activity	Date (2024)
RFP Released	1/22
Questions Due via email*	1/29 by 3:00 pm (PT)
Response to questions posted	2/5
Proposal Submission Deadline	3/1 by 12:00 pm (PT)
Interviews	APRIL TBD
Notice of Intent to Award	5/1
Contract Award	5/6
Commencement of Services	TBD

\*Questions must be emailed to [oleon@wested.org](mailto:oleon@wested.org). Questions will be accepted and responded to via email ONLY.

The dates up to and including the “Proposal Submission Deadline” date may be adjusted upon advance written notice. Dates after the receipt of proposals may be adjusted without written notice.

***PROPOSALS NOT RECEIVED BY THE DATE AND TIME SPECIFIED WILL BE REJECTED.***

## 6. SOLICITATION FORM

If awarded, the undersigned offers and agrees to furnish the services listed in this RFP at the prices and terms stated, subject to mutually agreed upon terms and conditions. Additionally, the undersigned warrants and represents their authority to bind the firm into an agreement subject to the terms and conditions of this Request for Proposal.

Company Name:

Street Address:

City, State Zip:

Email:

Telephone:

By (Authorized Signature)	Date Signed:
Print name and title of Authorized Signatory	

ALL SPECIFICATIONS, TERMS, AND CONDITIONS OF THIS REQUEST FOR PROPOSAL WILL BE INCORPORATED INTO ANY RESULTING AGREEMENT.

***FAILURE TO SIGN THIS PAGE WILL DISQUALIFY YOUR RESPONSE***

## 7. SCOPE OF WORK

WestEd will receive proposals for audit services relating to the annual financial and single audit for the years ending November 30, 2024, 2025, and 2026. The audit engagement will be for one year (FY 2024), with an option to renew by two (2) additional one-year terms. The WestEd Board of Directors must confirm the auditor's appointment annually.

The audit services will require an Independent Auditor's Report on (1) WestEd, a joint powers agency organized under California Government Code Section 6500 and located at 730 Harrison Street, San Francisco, CA 94107; and (2) Far West Laboratory for Educational Research and Development, a joint powers agency organized under California Government Code Section 6500 also located at 730 Harrison Street, San Francisco, CA 94107. The Controller's office, accounting staff, and accounting records are located at 3020 Old Ranch Parkway, Suite 220, Seal Beach, CA 90740. The audits shall be performed in accordance with the following:

1. U.S. Generally Accepted Auditing Standards
2. Government Auditing Standards issued by the Comptroller General of the United States
3. Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)

WestEd will require the audit firm to meet with the Chief Financial Officer and the Controller to review all work papers and schedules to be prepared by WestEd. The first-year interim fieldwork begins in August 2024 and the year-end fieldwork must begin on or before February 10, 2025. The audit must be completed in time for the April 25, 2025 Board meeting and the audit reports shall be submitted by March 14, 2025 for distribution to the Board of Directors, the Chief Executive Officer, and members of the Executive Leadership Team.

A presentation to the WestEd Board on April 25, 2025 will be made in person by the audit partner or manager in charge.

The audit report should conform to any standard reporting formats issued by the Comptroller General of the United States Office and/or any existing AICPA Audit Guides and the requirements of OMB Uniform Guidance.

### Exit Conference

An exit conference with the Chief Financial Officer or designee and the firm's representatives will be held at the conclusion of the fieldwork. Observations and recommendations must be

summarized in writing and discussed with WestEd. It should include internal control and program compliance, observations, and recommendations.

### Workpapers

Upon request, the firm will provide a copy of the workpapers pertaining to any questioned costs, if appropriate identified in the audit. The workpapers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.

The audit report should include a management letter, if appropriate, which includes recommendations affecting the financial statements, internal control, accounting systems, and legality of actions.

### Proposal Guidelines

1. The fees quoted in your proposal and included in the contract will be the maximum paid, unless both parties complete an amendment to the contract.
2. The audited financial statements for FY 2022 and 2021 are available to review by firms wishing to make a proposal.
3. The final contract shall incorporate this proposal.
4. The firm shall maintain the confidentiality of all WestEd's confidential information.

## **8. PROPOSAL OUTLINE**

To simplify the review process and to obtain the maximum degree of comparability, your proposal must include the following items and be organized in the manner specified below.

i. Letter of Transmittal

A letter of transmittal briefly outlining the firm's understanding of the work and general information regarding the firm and individuals to be involved is limited to a maximum of two pages. The letter should clearly identify the local address of the office of the firm performing the work, the telephone number, and the name of the authorized representative. The letter shall include a clear statement from Proposer that this offer is binding and shall remain open for 120 days from the due date of this RFP and acknowledges that its proposal cannot be withdrawn within that time without the written consent of WestEd.

ii. Table of Contents

Include a table of contents that identifies the material by section, page number, and a reference to the information to be contained in the proposal.

iii. Solicitation Form

The Solicitation Form included in the RFP shall be included here.

iv. Profile of Firm Proposing

- a. State whether the firm is a local, national, or international firm and include a brief description of the size of the firm. State whether the proposer is a qualified small or minority-owned business, women's business enterprise, or labor surplus area firm.
- b. State whether the firm is in compliance with the registration and permit requirements to do business in California.
- c. Describe the local office from which the work is to be performed.
  - Location of office.
  - Current size of the office.
  - The size of professional staff by level, such as partner, manager and supervisor, senior, and other professional staff.
  - The number of CPAs in the office.

v. Qualifications

- a. Describe the recent local office auditing experience with similar audits to which the proposal relates. If appropriate, include regional experience in auditing similar entities.
- b. Include resumes of all key professional members who will be assigned to the audit. Résumés should be included for all members of the audit team from the audit partner through at least the on-site in-charge accountant. The résumés should include:
  - i. The amount of experience the individual has in the auditing profession.
  - ii. A summary of similar audits the individual has worked on.
  - iii. A summary of the continuing professional education the individual has in non-profit accounting and auditing during the last two years (state the number of CPE hours earned).
  - iv. A statement on whether the individual is independent, as defined by applicable auditing standards.
- c. Describe the firm's policy on notification of changes in key personnel.
- d. Provide a listing of the number of professionals in the office who are experienced in non-profit auditing.
- e. Describe the availability of individuals within the firm who are heavily involved in non-profit auditing and reporting and with whom the audit team may consult.
- f. Briefly describe the firm's system of quality control to ensure the audit is adequately performed.
- g. Include copies of the firm's peer review reports for the last three (3) years.



- h. Include three audit client references.
- vi. Scope of Services and Proposed Project Schedule  
Briefly describe the firm’s understanding of the scope of services to be provided. Indicate a proposed time schedule for completing the work, assuming the contract will be issued on the date given in the cover letter, including the approximate dates the firm would perform field work, office review, and report preparation and the latest delivery date of the final report.
- vii. Fees and Compensation  
Provide the following information as relevant to the fee proposal:
- Estimated total hours to complete the audit (if possible, per staff)
  - Estimated out-of-pocket expenses.
  - The hourly rate by staff classification.
  - The all-inclusive maximum fee and out-of-pocket expenses, which will not be exceeded.
  - The frequency and timing of the firm’s billing process.
- If the fee is proposed under a different methodology (e.g., a fixed price for all services) please provide a basis for the proposed fee.
- viii. Exceptions to RFP Requirements  
Any exceptions to the requirements of this RFP shall be noted in the proposal. WestEd shall have no obligation to accept any exceptions and may reject any proposal noting exceptions to its RFP requirements.

## **9. EVALUATION AND SELECTION**

All proposals shall be reviewed to verify the bidder has met the RFP submission requirements. Proposals that have not followed the requirements, do not meet minimum content/requirements and quality standards, take unacceptable exceptions to WestEd’s General Provisions (Section 20), or are nonresponsive to the required responses in this RFP will be eliminated from further consideration.

Proposals determined to have met the RFP requirements will be reviewed and evaluated by a WestEd Evaluation Team. WestEd may, at its discretion, request interviews/presentations by or a meeting with any or all firms, to clarify or negotiate modifications to the firm’s proposal. However, WestEd reserves the right to make an award without further discussion of the proposals submitted, select the response that best fits its needs, may choose to cancel the RFP, or to not select any firm. Therefore, proposals should be submitted on the most favorable terms, from both technical and price standpoints, that the firm can propose. WestEd contemplates award to the responsive, responsible firm whose proposal is the most advantageous to WestEd,

based on the highest total points and its decision is final. The successful firm will enter into a written agreement with WestEd that will include service agreements and compensation agreements.

As a federal contractor, it is WestEd’s policy to utilize, whenever possible, small businesses, disadvantaged small businesses, veteran-owned small businesses, minority-owned firms, and/or woman-owned businesses. Therefore, firms that meet these criteria will be given preference, should they meet all other stated criteria in the RFP.

By use of numerical and narrative scoring techniques, proposals will be evaluated by WestEd against the factors specified below. The relative weights of the criteria—based on a 100-point scale—are shown below.

Criteria	Points
1. Qualifications, experience, references, and ability to carry out the described work	35 points
2. Proposed methodologies and processes to accomplish work	25 points
3. Fees / expenses	35 points
4. Other factors, including completeness of proposal, adherence to RFP instructions, other relevant factors not considered elsewhere, SBA-WO-V etc.	5 points

## 10. REJECTION OF PROPOSAL(S)

WestEd reserves the right in its sole discretion to reject any or all proposals, in whole or in part, without incurring any cost or liability whatsoever. All proposals will be reviewed for completeness of the submission requirements. The proposal may be rejected if it fails to meet a material requirement of the RFP or if it is incomplete or contains irregularities. A deviation is material to the extent that a proposal is not in substantial accord with RFP requirements.

Immaterial deviations may cause a bid to be rejected. WestEd may or may not waive an immaterial deviation or defect in a proposal. WestEd’s waiver of an immaterial deviation or defect will in no way modify the RFP or excuse a firm from full compliance with the RFP requirements.

Any proposal may be rejected where it is determined to be not competitive, or where the cost is not reasonable.

Proposals that contain false or misleading statements may be rejected if in WestEd’s opinion the information was intended to mislead WestEd regarding a requirement of the RFP.

WestEd may reject a proposal from a firm it finds non-responsible. Any person or entity that has substantially assisted WestEd in preparing any part of this RFP is prohibited from submitting a proposal. Submission of a proposal to WestEd shall constitute the firm's certification that the proposal is not collusive.

## **11. QUESTIONS & POINT OF CONTACT**

Questions and comments regarding this RFP must be in writing and received no later than the date indicated in Section 5, Schedule of Events. All questions will be responded to via email. Firm(s) invited to submit proposals understand and agree that they have an affirmative duty to inquire and seek clarification regarding anything in this RFP that is unclear or open to more than one interpretation.

WestEd, at its sole discretion, may make questions submitted by Firms and responses to the submitted questions available to all Firms.

All communications, including any requests for clarification, concerning this RFP should be addressed in writing to:

Oscar Leon  
Procurement Manager  
[oleon@wested.org](mailto:oleon@wested.org)

## **12. ERRORS AND OMISSIONS**

If prior to the Proposal deadline a Bidder discovers any ambiguity, conflict, discrepancy, omission or other error in the RFP or any of its exhibits and/or appendices, Bidder shall immediately notify WestEd of such error in writing and request modification or clarification of the document. Modifications may be made by addenda prior to the RFP response deadline.

## **13. ADDENDA**

WestEd reserves the right in its sole discretion to revise or amend this RFP prior to the stated submittal deadline. Any such revisions will be made by written addenda to this RFP. Firms are responsible for verifying they have received, and all proposals shall acknowledge receipt of, all addenda issued by WestEd relating to this RFP. Failure to acknowledge receipt of all such addenda may render a proposal nonresponsive.

## **14. CANCELLATION OF SOLICITATION**

This solicitation does not oblige WestEd to enter into an agreement. WestEd retains the right to cancel this RFP at any time for any reason. WestEd also retains the right to obtain the services specified in this RFP in any other way. No obligation, either expressed or implied, exists on the

part of WestEd to make an award or to pay any cost incurred in the preparation or submission of response to the RFP.

## **15.DELIVERY OF PROPOSAL**

Electronic copies of proposals must be received no later than the time and date indicated in Section 5, Schedule of Events. Any response received after this date may be returned or not considered. Responses should be submitted electronically to the Procurement Manager at [oleon@wested.org](mailto:oleon@wested.org). If bidders wish to also submit a hard copy of the proposal, it needs to be postmarked no later than the due date and mailed to 3020 Old Ranch Parkway, Suite 220, Seal Beach, CA 90740; Attn: Oscar Leon.

Submission of a proposal shall constitute the firm's representation that it has thoroughly examined and become familiar with the scope of work set forth in this RFP; understands the requirements of the scope of work, the nature of the work and all other matters that may affect the work; will honor its proposal for no less than 120 days after the submission date stated in this RFP (or until execution of a final contract with the selected firm, if sooner), and acknowledges that its proposal cannot be withdrawn within that time without the written consent of WestEd; will comply with all requirements set forth in this RFP, and in the ensuing contract, if any.

## **16.PROTESTS**

Following the selection of the apparent successful firm, WestEd shall notify all firms of its intent to award a contract to such firm. Any protest to the award of the contract to the apparent successful firm shall be submitted to WestEd in writing within no less than five (5) calendar days from the date of such notice. Any protest shall state with specificity the ground on which the protestor alleges the contract may not be awarded to the apparent successful firm. WestEd shall consider any properly submitted protest and may accept or reject such protest as it determines appropriate in its sole discretion.

## **17.NOTICE TO FIRM(S)**

All materials provided to WestEd become the property of WestEd and may be returned only at its sole discretion. All proposals and any materials submitted with a proposal may be deemed public records subject to disclosure pursuant to the California Public Records Act. No portion of any proposal or materials submitted therewith will be withheld from disclosure as proprietary, trade secret or confidential unless that portion is clearly marked by the firm as such, and the firm agrees to indemnify WestEd against any claim or action to compel disclosure of such portion of the proposal.

WestEd is not obligated to accept any proposal or to negotiate with any entity. All transactions are subject to the final approval of WestEd, which reserves the right to reject any and all

proposals without liability. All costs directly or indirectly related to a response to this RFP will be borne by the firm.

## **18. USE OF SEPARATE CONSULTANTS/CONTRACTORS & SUBCONSULTANTS FOR PORTIONS OF SERVICES**

WestEd reserves the right to award all or only a portion of the work/scope of services that is the subject of this RFP to the successful proposer. This includes the right to award one or more portions of the services to a separate contractor if WestEd deems such award to be most advantageous to WestEd in its sole discretion. WestEd further reserves the right to review, approve, and/or reject any proposed subconsultants and/or subcontractors proposed by any proposer if deemed to be in the best interest of WestEd. Proposers acknowledge that if WestEd elects to award any such separate or independent contract the successful proposer shall coordinate its work with such separate contractors as directed by WestEd.

## **19. COMPLIANCE WITH LAWS**

Any Firm must affirmatively agree and certify that it will comply with all applicable federal, state, and local laws and regulations, including but not limited to the provisions of the Fair Employment and Housing Act (Govt. Code, § 12900 et seq.) and any applicable regulations promulgated there under (Cal. Code of Regs., tit. 2, § 72850.0 et seq.). Any Firm must affirmatively agree to include the non-discrimination and compliance provisions of this clause in any and all subcontracts to perform work under the agreement.

## **20. GENERAL PROVISIONS**

- A. Amendments to RFP. WestEd reserves the right to amend the RFP or issue to all Respondents a Notice of Amendment to answer questions for clarification.
- B. No Commitment to Award. Issuance of this RFP and receipt of proposals does not commit WestEd to award a contract. WestEd expressly reserves the right to postpone the RFP process for its own convenience, to accept or reject any or all proposals received in response to this RFP, to negotiate with more than one Respondent concurrently, or to cancel all or part of this RFP.
- C. Amendments to Proposals. No amendment, addendum or modification will be accepted after the deadline stated herein for receiving Proposals. Respondent may modify or amend its Proposal only if WestEd receives the amendment prior to the deadline stated herein for receiving Proposals.
- D. Non-Responsive Proposals. A Proposal may be considered non-responsive if conditional, incomplete, or if it contains alterations of form, additions not called for, or other irregularities that may constitute a material change to the Proposal.

- E. Late Proposals. WestEd will not be responsible for Proposals that are delinquent, lost, incorrectly marked, sent to an address other than that given herein, or sent by mail or courier service and not signed for or acknowledged by WestEd.
- F. Withdrawal of Proposals. A Proposal may be withdrawn after it is received by written request signed by the Bidder or authorized representative, prior to the proposal submission deadline. Proposal may be withdrawn and resubmitted in the same manner if done so prior to the appropriate deadline. Withdrawal or modification offered in any other manner will not be considered.
- G. Costs for Preparing. WestEd will not compensate any Respondent for the cost of preparing any Proposal, and all materials submitted with a Proposal shall become the property of WestEd. WestEd will retain all Proposals submitted and may use any idea in a Proposal regardless of whether that Proposal is selected.
- H. Alternative Proposals. Only one final proposal is to be submitted by each Firm. Multiple proposals will result in rejection of all proposals submitted by the Respondent.
- I. Public Documents. All Proposals and all evaluation and/or scoring sheets shall be available for public inspection at the conclusion of the selection process.
- J. Non-Endorsement. If awarded, the bidder shall not issue any news releases or other statements pertaining to selection, which state or imply WestEd endorsement of bidder's services.
- K. Conflict of Interest. Bidders are advised that the bidder's officers and employees shall comply with the disclosure, disqualification, and other provisions of California's Political Reform Act of 1974 (Government Code Section 81000 et seq.) if their responsibilities include the making or participation in the making of a WestEd decision.