



# WorkSource

M O N T G O M E R Y

*Connecting Employers & Job Seekers*

*Serving Montgomery County, Maryland*

**INVITATION FOR BID (IFB)**  
**CERTIFIED PUBLIC ACCOUNTING (CPA)**  
**ASSURANCE AND TAX SERVICES**

Release Date: July 10, 2023

**Bids Due: July 31, 2023 at 3:00 pm ET**

**Contract Period: September 1, 2023 – June 30, 2025\***

*\*A one-year extension from July 1, 2025 – June 30, 2026 may be exercised based on performance and available funding.*

*WorkSource Montgomery (WSM), its programs and contract service providers are Equal Opportunity employers/programs. Auxiliary aids and services are available upon request to individuals with disabilities. Programs and initiatives offered by WSM are supported in part by Montgomery County and the American Recovery Plan Act.*



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## 1. Request for Bid

WorkSource Montgomery (WSM) invites responses to the following Invitation for Bid (IFB). The purpose of the IFB is to select a single organization to provide Certified Public Accounting (CPA) Assurance and Tax Services to WSM for a twenty-one-month period, beginning on September 1, 2023 and ending on June 30, 2026. Following the initial term and internal review by WSM, there is a possibility of renewing this contract for an additional one-year term.

## 2. WorkSource Montgomery

[WorkSource Montgomery](#) (WSM) focuses on linking local and regional economic development and workforce efforts in Montgomery County, Maryland. WSM develops a deep understanding of target and emerging industry demands, creating sustainable workforce solutions that are tailored to the region. This increases the ability of individuals to compete for higher-quality jobs and employers to compete within the marketplace.

### **Vision:**

- Economic development, education, and the system of talent development are aligned locally and regionally to sustain a vibrant economy in Montgomery County.

### **Mission:**

- To meet the talent attraction, development, and retention needs of strategic industries.
- To meet the needs of the underemployed and unemployed.
- To develop career pathways that lead to sustainable wage jobs and support a thriving mission.

### **WorkSource Montgomery's Roles:**

- We catalyze change in the community to build an effective workforce development system.
- We are a community facilitator and convener to identify issues and act collectively with partners to address them.
- We act as an intermediary/broker between the supply and demand sides of the workforce system about current and future skill needs to ensure mutually beneficial relationships and outcomes.
- We advocate addressing workforce development issues at the local, state, and national levels.

## Section II: Services Requested

### 1. Scope of Work/Services Requested

- A. WSM will expect a listing of requested information needed for the audit from the selected firm during the post selection preplanning conference. Updates to that list will be made during periodic conferences held while the audit is being conducted.
- B. The working papers shall be retained and made available upon request for no less than three years from the date of the audit report.
- C. Audits that require additional time to perform in excess of the original cost estimates, must be negotiated prior to contract commencement and amended in the contract approved by WSM.

- D. An annual financial audit and related compliance audit procedures for the federally sourced funds,
- E. Required communications customary for this type of audit,
- F. Preparation and filing of an IRS Form 990 and MD State returns,
- G. An annual 403(b) retirement plan audit, if required,
- H. Presentation of an annual audit plan and audit results to the WSM board of directors.

### **Type of Audits**

The annual financial audit will encompass WSM’s basic financial statements, supplementary information, and compliance reports, in accordance with the laws and/or regulations of the State of Maryland, accounting principles generally accepted in the United States (US), auditing standards generally accepted in the US, and standard applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

### **Annual Financial and Compliance Audit Specific Requirements**

- A. A preliminary draft of the audit must be submitted to WSM by the second Thursday in December for proofing and reconciliation to WSM’s records.
- B. The final audit report is due to WSM no later than February 29<sup>th</sup>.
- C. An electronic version and twenty hard copies of each audit report, and other applicable reports, and completed data collection form must be submitted by the Auditor to the Chief Financial Officer within the period cited above.

### **Period of Performance**

September 1, 2023, through June 30, 2025, with a one year option period from July 1, 2025 through June 30, 2026.

## **Section III: Submission & Evaluation**

### **1. Eligible Applicants**

- A. Your firm has been selected as a candidate for consideration to provide the certified public accounting (CPA) assurance and tax services described herein. You are invited to submit a written response to this Invitation for Bid (IFB).
- B. There is no expressed or implied obligation for WSM to reimburse firms for any expenses incurred in preparing proposals in response to this request.
- C. The specific details outlined herein shall be considered minimums unless otherwise indicated. The specifications, terms, and conditions included with this IFB shall govern in any resulting contract(s) unless approved otherwise in writing by WSM.
- D. All applicants must have the technical competence, knowledge, expertise, management and administrative capabilities and capacity, professional staff, financial resources and stability, and administrative and fiscal systems to carry out the work described in this IFB. Applicants must meet high standards of public services and fiduciary responsibility. WorkSource Montgomery requires assurance that the selected applicant’s performance of the terms and conditions of any

agreement resulting from this IFB be undertaken in accordance with the highest level of integrity and business ethics. Applicants must be able to implement a system of self-monitoring, including the review of key data related to performance, quality assurance, financial integrity, and accuracy. If WorkSource Montgomery determines, at its sole discretion, that the selected applicant is not responsible, that it does not possess the administrative, fiscal, and/or technical resources and capabilities necessary to successfully perform under the terms and conditions of an agreement, it shall terminate the agreement immediately.

## 2. Application Process

Selected bidders must submit proposals on or before **July 31, 2023, 2023 at 3:00pm ET** to [procurement@worksourcemontgomery.com](mailto:procurement@worksourcemontgomery.com). Emails with attached proposals must have the subject line "CPA Services [Organization Name]." Late or incomplete proposals will not be considered. Proposals must contain all the components listed below in the same general order provided. Strong proposals will demonstrate a full understanding of the requirements described in this IFB and validate the capacity, expertise, and certifications to meet WSM's standards and goals.

**Note:** *Bids that fail to follow this order or are missing components may not be considered.*

### A. Cover Sheet

- Use Cover Sheet template provided in Appendix A.

### B. Executive Summary

- Maximum 2 pages
- Include a description of the proposed services and proposed annual cost.
- Describe the organization's qualifications, brief history, and alignment with the services requested. If applicable include ownership statuses of the firm if minority owned, woman owned, or locally owned in Montgomery County, MD.
- Provide a copy of the firm's current peer review.
- Describe the key personnel to be utilized on the contract, attach their resumes, and indicate their level of expertise and prior experience relevant to requested services.

### C. Management Plan

- Describe how your Firm will obtain a basic understanding of WSM's operations and activities for planning the audit.
- Describe the Firm's audit approach, including review of internal controls.
- Describe required assistance from WSM's staff, if other than outlined in the IFB.
- Provide a sample timeline for field work and delivery of a final report(s). Describe approach and timeline for transition from existing vendor (if applicable).

### D. Past Performance

- Provide two examples of past performance with similar scope of the services listed in this IFB.
- Include the name and address, period of performance, and points of contacts with relevant contact information for each example provided. (Use template provided in Appendix C)
- Describe any regulatory action taken by any oversight body against the proposing audit organization.

**E. Proposed Pricing**

- Pricing should be itemized similar to the presentation in Section II.1 “Scope of Work/Services Requested” and provided with a monthly or annual cost proposal for these services.
- Proposed fee structure for each of the three years of the proposal period, including whatever guarantees can be given regarding increases in future years, and the maximum fee that would be charged.
- Organization of the audit team with estimated time spent on the audit and respective billing rates.

**F. Required Documents**

- Complete Conflict of Interest Form in Appendix B.
- Provide documentation of:
  - i. Certificate of Good Standing with the State of Maryland
  - ii. Good standing with SAM.gov (proof required prior to contract execution)
  - iii. Proof of licensure
  - iv. Proof of insurance

**3. Questions**

All questions or requests for additional information must be emailed in writing to [procurement@worksourceomtgomery.com](mailto:procurement@worksourceomtgomery.com) with the subject line “CPA IFB Questions” by July 19, 2023, at 3:00 pm ET. Questions received after this date and time will not be answered. Responses to submitted questions will be posted on the “Procurement” page on the WorkSource Montgomery website by July 21, 2023, at 5:00 pm ET.

**4. IFB Timeline**

The table below provides a timeline of activities for this procurement. In the event dates are changed, WSM will post an updated timeline to the procurement website.

Activity	Date
IFB Release	07/10/2023
Deadline for Bidder Questions	07/19/2023
Response to Bidder Questions Posted	07/21/2023
Proposal Deadline (email only)	07/31/2023
Review of Submitted Proposals Completed	08/14/2023
Notification to All Bidders	08/16/2023
Contract Start Date	09/01/2023

**5. Review and Selection Process**

Bids in response to this IFB should be completed entirely, should not exceed 15 pages, and be typed in 12-point font, single-spaced, 1” margins on all sides, with page numbers, and table of contents. Submit completed proposals electronically via email in PDF file format to WorkSource Montgomery at [procurement@worksourceomtgomery.com](mailto:procurement@worksourceomtgomery.com) with the subject line: “CPA Services [Organization Name].”

The table below shows the total value of potential scoring in each section of the proposal:

Section	Points
Cover Sheet and Required Documents	5
Executive Summary	10
CPA Services Description	30
Management Plan	30
Past Performance	20
Proposed Pricing	30
<b>Proposal TOTAL</b>	<b>125</b>
Interview (if applicable)	25
<b>GRAND TOTAL</b>	<b>150</b>

Following proposal review your firm may be contacted for an interview with WorkSource Montgomery’s procurement proposal review committee.

## 6. Notice of Award

All respondents will be notified by email as to their award status by August 16, 2023. Unsuccessful respondents who wish to obtain information on the evaluation of their proposal should submit a written request to [procurement@worksourcemontgomery.com](mailto:procurement@worksourcemontgomery.com).

## Attachment A: Cover Sheet

Please complete this **mandatory** cover sheet accordingly.

Organization Name	
Address	
Phone Number	
Number of Years in Business	
FEIN #	
DUNS #	
Contact Person	
Contact Person's Email Address	
Signatory Authority Signature	

**Proposed Annual Pricing:**

\$ \_\_\_\_\_



## Attachment B: Conflict of Interest Form

By submitting a proposal, the authorized signatory authority of the bidding entity certifies to his/her knowledge and belief that there is no conflict of interest (real or apparent) inherent in the bid or in delivering the scope of work if WorkSource Montgomery awards a contract. A conflict of interest would arise if any individual involved in the preparation of this proposal and delivery of services has a financial or other interest or would be likely to gain financially or personally from the award of a contract. The same would hold true for any member of the individual's family, partner, or an organization employing or about to employ any of the above as a direct result of the successful award of a contract under the IFB. WorkSource Montgomery reserves the right to disqualify a bidding entity should a conflict of interest be discovered during the solicitation process.

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Signatory Authority Name

Signature

Date

*Note: Completion of this form is **mandatory** contract award consideration.*

## Attachment C: References

Bidders are required to provide three letters of references who can verify their experience, along with a contact phone number or email. References should be for experience in the past 5 years.

**Reference #1 Name:** \_\_\_\_\_

Title and Organization: \_\_\_\_\_

Phone # and email: \_\_\_\_\_

**Reference #2 Name:** \_\_\_\_\_

Title and Organization: \_\_\_\_\_

Phone # and email: \_\_\_\_\_

**Reference #3 Name:** \_\_\_\_\_

Title and Organization: \_\_\_\_\_

Phone # or email \_\_\_\_\_