

**Northwest Michigan Council of Governments
dba
Networks Northwest
and
Northwest Michigan Works!, Inc.**

**Request for Proposal
For Audit Services**

For the Period

October 1, 2024 through September 30, 2027

DIRECT INQUIRIES AND PROPOSALS TO:

Becky Maddox-Danes Senior Regional Director of Accounting
Networks Northwest
600 E. Front St, Suite 205
PO Box 506
Traverse City, MI 49685-0506

231.929.5072

Proposal Guidelines

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I. GENERAL INFORMATION

A. Purpose

This Request for Proposal (RFP) is to contract for two financial and compliance audits: an audit for the Northwest Michigan Council of Governments dba Networks Northwest; and an audit for Northwest Michigan Works!, Inc. (a nonprofit corporation) for fiscal year ending 9/30/2025. The proposal includes options for two additional years.

B. Who May Respond

Only licensed Certified Public Accountants may respond to this RFP.

C. Bidder's Conference

No bidder's conference will be held.

D. Instructions on Proposal Submission

1. Closing Submission Date

Proposals must be submitted no later than 4:00 p.m. on October 31, 2025.

2. Inquiries

Inquiries concerning this RFP should be directed to Becky Nurnberger-Maddox 231-929-5072.

3. Conditions of Proposal

All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Offeror and will not be reimbursed by Networks Northwest.

4. Instructions to Prospective Contractors

Your proposal should be addressed as follows:

Name: Becky Maddox-Danes
Title: Senior Regional Director of Accounting
Entity: Networks Northwest
Address: PO Box 506
Traverse City, MI 49685-0506

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

Request for Proposal
4:00 p.m. October 31, 2025
SEALED PROPOSAL
For Audit Service

Failure to do so may result in premature disclosure of your proposal. It is the responsibility of the Offeror to ensure that the proposal is received by Networks Northwest by the date and time specified above. Late proposals will not be considered.

5. Right to Reject

Networks Northwest 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, Minority and Women-owned Businesses

Efforts will be made by Networks Northwest to utilize small businesses, minority-owned firms, and/or women's business enterprises.

7. Notification of Award

It is expected that a decision selecting the successful audit firm will be made within two weeks of the closing date for the receipt of proposals. Upon conclusion of final negotiations with the successful audit firm, all Offerors submitting proposals in response to this Request for Proposal will be informed, via email, of the name of the successful audit firm.

It is expected that the contract shall be a one-year fixed price contract with options for two additional one-year periods.

E. Description of Entities and Records to be Audited

The Northwest Michigan Council of Governments dba Networks Northwest is a unit of local government in the State of Michigan organized under the Urban Cooperation Act, P.A. 7 of 1967. Networks Northwest's membership and service area encompasses the counties of Antrim, Benzie, Charlevoix, Emmet, Grand Traverse, Kalkaska, Leelanau, Manistee, Missaukee and Wexford. All records (including payroll) are maintained using a fund accounting software package called FundBalance (converting to MIP 10/1/25). Networks Northwest maintains three bank accounts and approximately 1,625 accounts payable checks are written against those accounts per year. For the fiscal year being audited, Networks Northwest general ledger transactions equaled approximately 13,750. All backup documentation for accounting transactions is maintained on paper.

Northwest Michigan Works! Inc. (NWM) is a private nonprofit corporation that shares an administration with Networks Northwest. NWM maintains one bank account and shares the Networks Northwest's payroll bank account. During the fiscal year to be audited, NWM general ledger transactions equaled approximately 14,000 and accounts payable checks written equaled 1,500. Records for NWM are maintained using the same systems as are used for the Networks Northwest.

From 1988 until 2014, the agency had two boards. One was the NWMCOG Administrative Board, comprised of one County Commissioner from each of the ten counties. The other was the Northwest Michigan Workforce Development Board, comprised of majority private business representatives.

Although both boards retain their separate-but-related legal standing, they entered into a new agreement on October 1, 2014 whereby they operate together as a Regional Prosperity Board under Michigan's Regional Prosperity Initiative. Corresponding to the new unified board, the agency also began doing business under the name Networks Northwest.

The records to be audited will be available for review by the Offeror prior to proposal submission. Administrative offices and all records are located at 600 E. Front Street Suite 205, Traverse City, Michigan.

F. Options

At the discretion of Networks Northwest, this audit contract can be extended for two additional one-year periods. The cost for the option periods will be agreed upon by Networks Northwest and the Offeror. It is anticipated that the cost for the optional years will be based upon the same approximate cost per thousand dollars of audited expenditures as the contract for the initial year.

II. SPECIFICATION SCHEDULE

A. Scope of a Financial and Compliance Audit

The purpose of this RFP is to obtain the services of a public accounting firm, whose principal officers are independent certified public accountants, certified or licensed by a regulatory authority of a state or other political subdivision of the United States, hereinafter referred to as the "Offeror" to audit the financial statements, and perform compliance audits, of Networks Northwest and Northwest Michigan Works!, Inc.

Government Audit Standards:

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. Description of Funds

NORTHWEST MICHIGAN COUNCIL OF GOVERNMENTS	
dba	
Networks Northwest	
Budget for Fiscal Year October 1, 2023 through September 30, 2024	
Federal Grants	6,147,024
State Grants	5,285,222
Other Funds	1,610,887
TOTAL ESTIMATED EXPENDITURES	13,043,134
<u>Federal Grants</u>	
WIOA ADMINISTRATION PY 23	71,249
WIOA ADULT PY 23	581,623
WIOA ADULT PY 24	158,506
WIOA DISLOCATED WORKER PY 23	200,258
WIOA DISLOCATED WORKER PY 24	101,203
WIOA YOUTH PY 23	591,289
WIOA YOUTH PY 24	226,953
WAGNER-PEYSER EMPLOYMENT SERVICES PY 23	331,205
WAGNER-PEYSER EMPLOYMENT SERVICES PY 24	25,769
WIOA - ADULT EDUCATION AND FAMILY LITERACY PY 23	142,819
WIOA - ADULT EDUCATION AND FAMILY LITERACY PY 24	54,546
PATH (Partnership. Accountability. Training. Hope) TANF	1,033,998
PATH TANF SUPPORT SERVICES	6,386
TRADE ACT (ALL LAWS)	110,268
MICHIGAN REGISTERED APPRENTICESHIP INNOVATION NETWORK (MI RAIN)	326,393
MICHIGAN RURAL ENHANCED ACCESS TO CAREERS IN HEALTHCARE (MIREACH)	97,779
DISLOCATED WORKER NATIONAL HEALTH EMERGENCY OPIOID	350,504
MICHIGAN LEARNING AND EDUCATION ADVANCEMENT PROGRAM	89,869
REEMPLOYMENT SERVICES AND ELIGIBILITY ASSESSMENT (RESEA)	185,428
WIOA RAPID RESPONSE - CUSTOMER RELATIONSHIP MANAGEMENT	2,572
WIOA STATEWIDE ACTIVITIES - APPRENTICESHIP SUCCESS COORDINATORS	70,968
STATE APPRENTICESHIP EXPANSION	4,064
WIOA STATEWIDE ACTIVITIES - CAPACITY BUILDING	20,152
WIOA STATEWIDE ACTIVITIES - CAREER EVENTS	30,515
WIOA STATEWIDE ACTIVITIES - INTEGRATED EMPLOYMENT & TRAINING (IET)	15,000
WIOA STATEWIDE ACTIVITIES - TRAINING SUPPORT	144,833
DISLOCATED WORKER AUTO RELATED EMPLOYMENT RECOVERY PROJECT	17,217
YOUNG PROFESSIONALS	261,784
U.S. DEPT. OF DEFENSE - PROCUREMENT (08-2023/07-2024)	392,435
U.S. DEPT. OF DEFENSE - APEX (04-2024/03-2025)	327,327
ECONOMIC DEVELOPMENT ADMINISTRATION PY 23	141,828
ECONOMIC DEVELOPMENT ADMINISTRATION PY 24	4,032
ECONOMIC DEVELOPMENT ADMINISTRATION AMERICAN RESCUE PLAN ACT (ARPA)	28,251
Subtotal Federal Grants	6,147,024

<u>State Grants</u>	
JOBS FOR MICHIGAN'S GRADUATES (JMG) FY 24	450,000
PATH PENALTY & INTEREST (P&I)	79,669
REFUGEE CASH ASSISTANCE	20,000
BARRIER REMOVAL EMPLOYMENT SUCCESS	290,952
GOING PRO	2,170,843
MICHIGAN RECONNECT	15,000
ELECTRIC VEHICLES (EV) JOBS ACADEMY	10,000
MICHIGAN ECONOMIC DEVELOPMENT CORPORATION - PROCUREMENT	215,780
MICHIGAN ECONOMIC DEVELOPMENT CORPORATION - INTERNATIONAL TRADE	34,700
HAZARD MITIGATION	76,560
MICHIGAN DEPARTMENT OF CORRECTIONS OFFENDER SUCCESS	948,279
MICHIGAN DEPARTMENT OF TRANSPORTATION - REGIONAL WORK PLAN	157,319
MICHIGAN ECONOMIC DEVELOPMENT CORPORATION - BROADBAND NAVIGATOR	17,225
MICHIGAN ECONOMIC DEVELOPMENT CORPORATION - INDUSTRY 4.0	105,375
MICHIGAN ECONOMIC DEVELOPMENT CORPORATION - REGIONAL COLLABORATIVE DEVELOPMENT COUNCIL (CDC)	155,716
TTCI METROPOLITAN PLANNING ORGANIZATION (MPO)	279,192
STATE OFFICE OF RURAL PROSPERITY	16,205
MICHIGAN DEPT OF TRANSPORTATION (MDOT) NORTH REGION TRANSPORTATION PLAN	18,500
EARLY CHILDHOOD INVESTMENT CORP (ECIC) APPRENTICESHIP	223,908
Subtotal State Grants	5,285,222
<u>Other Funds</u>	
MICHIGAN WORKS! SERVICE CENTERS	716,578
GENERAL PLANNING	216,762
REGIONAL PLANNING - GENERAL FUND	3,250
TART	203,560
EARLY CHILDHOOD INVESTMENT CORP (ECIC) CHILDHOOD PLANNING COALITION	217,949
PASS THROUGH FOR MICHIGAN REHABILITATION SERVICES	8,000
RESERVE FUND	9,430
LEAVE FUND	57,325
PTAC MATCH	49
DRAW	7,731
PROFESSIONAL DEVELOPMENT (OS) & ROTARY CLUB GOOD WORK	117,755
SSRP	52,500
Subtotal Other Funds	1,610,887

NORTHWEST MICHIGAN WORKS!, INC.		
Fiscal Year October 1, 2023 through September 30, 2024		
Fund		Expenditures
003	CASMAN	6,866
004	CADILLAC AREA PUBLIC SCHOOLS	14,890
006	CHARLEVOIX SHARED JMG	402,717
007	NMC SHARED POSITION	31,652
009	CTC SHARED POSITION	64,501
010	GRAND TRAVERSE LITERACY COUNCIL	899
011	SPECIAL USE	35,363
012	WORK KEYS/FEE FOR SERVICE	291
013	LAB TIME	18,837
016	BACN	5,284
018	MI CAREER QUEST	2,410
028	SWA YOUNG PROFESSIONALS	184,754

029	CAREER EVENTS	30,515
046	AY21 SWA TRAINING	67,600
047	AY22 SWA TRAINING	63,485
050	TCF STATE APPRENTICESHIP EXP	607
052	HUNTINGTON FOUNDATION	8,142
056	MI RECONNECT TARGETED OUTREACH	11,286
068	YOUNG PROFESSIONALS	49,119
073	TRADE ADJUSTMENT ASSISTANCE	23,920
076	EMPLOYMENT SERVICES	107,719
080	PATH	745,791
081	DHHS TRANS	6,386
082	BRN NON PROGRAM	65,760
086	P&I	60,016
093	BRES #3 GF/GP	185,402
100	EV TAT	9,416
101	FY25 REFUGEE P&I	17,267
111	OS	135,716
120	WIOA ADULT	145,307
130	WIOA DISLOCATED WORKER	90,389
139	MEDC INTERNATIONAL TRADES	22,556
153	JMG	405,000
160	WIOA YOUTH	205,929
178	AUTOMOTIVE DW	12,009
182	MILEAP	39,745
187	ASC	65,661
188	MIREACH	85,698
203	NES	82,992
204	ADULT & FAMILY LITERACY	54,546
205	AD ED CAREER TECH	115,039
208	107 INNOVATION GRANT	22,362
213	ECIC SCALE UP GRANT	195,809
215	OPIOID GRANT	136,520
220	WIOA ADULT	518,556
230	WIOA DISLOCATED WORKER	175,432
260	WIOA YOUTH	508,951
262	SAE 2023 SLFRF	4,064
302	107 SUPPLEMENTAL GRANT	20,000
303	107 ADULT ED	402,114
304	ADULT & FAMILY LITERACY	133,061
306	PILOT DRAW	7,731
500	RESERVE FUND	5,255
777	LEAVE FUND	51,133
		\$5,862,468

C. Performance

The Offeror is to perform audits on the financial statements and records for the period of October 1, 2024 to September 30, 2025. The Offeror is required to prepare audit reports in accordance with the federal Single Audit Act (as amended) and Office of Management and Budget uniform guidance, as applicable.

D. Delivery Schedule

The Offeror is to transmit one copy of the draft audit reports to Becky Maddox-Danes, Senior Regional Director of Accounting, Networks Northwest. The draft audit reports are due on April 1, 2026. The Offeror shall deliver 15 printed copies of the final Networks Northwest and Northwest Michigan Works! Inc. audit reports and shall include in its proposal the cost of personally presenting the report to the Networks Northwest board at their last meeting date prior to June 30th which is the 9-month deadline for federal and state submission of audits for organizations with fiscal years ending September 30. Printed audit reports for both entities, along with the audit reports in electronic format, will be delivered no later than April 5, 2026.

Reports may be submitted earlier than the above schedule. However, if Networks Northwest fails to take delivery of the audit reports within the time schedule specified herein, or if the Offeror delivers audit reports which do not conform to all of the provisions of this contract, Networks Northwest may, by written notice of default to the Offeror, terminate the whole or any part of this contract. Under certain extenuating circumstances the contracting agent may extend this schedule upon written request of the Offeror with sufficient justification.

Should the Offeror provide one or more substandard audits as a result of a contract award, the Offeror will correct audit deficiencies at its own expense. If a federal or state agency disallows the costs of any audit due to a determination that the audit was not adequately completed, the Offeror will, at its own expense, reimburse Networks Northwest, and/or Northwest Michigan Works!, Inc. all costs that were disallowed, along with providing a new audit acceptable to the federal or state agency that disallowed the costs.

E. Price

The Offeror's proposed prices, including separate pricing for each entity's audit, should be submitted separately in a sealed envelope. Include information indicating how the price was determined. For example, the 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.

The Offeror should be aware that source documentation for all financial transactions and other auditable functions are kept on paper. Should performance of the audit require production of either paper or electronic copies of source documentation, the labor required to produce such copies shall be provided by the Offeror.

F. Payment

Payment will be made when Networks Northwest has determined that the total work effort has been satisfactorily completed. Should Networks Northwest reject a report, the Networks Northwest's authorized representative will notify the 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 ninety (90) days after the Offeror submits the final invoice for payment.

Progress payments will be allowed to the extent that Networks Northwest can determine that satisfactory progress is being made. Upon delivery of the copies of the final reports to Networks Northwest Director of Finance, and their acceptance and approval by the board of directors for each entity, the 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 Networks Northwest and its respective funding sources to ensure compliance with General Accounting Office's (GAO) *Government Audit Standards* and other appropriate audit guides.

H. Exit Conference

An exit conference concerning the Networks Northwest and NWM audits will be held by the Offeror's representatives with Networks Northwest representatives at the conclusion of the field work. Observations and recommendations must be summarized in writing and discussed with Networks Northwest representatives. It should include internal control and program compliance observations and recommendations.

I. Work papers

Upon request, the Offeror will provide a copy of the work papers pertaining to any questioned costs determined in either of the audits. The work papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem. The work papers will be retained for at least six years from the end of the audit period. The work papers will be available for examination by authorized representatives of the cognizant federal audit agency, the State of Michigan, the General Accounting Office, and Networks Northwest as appropriate.

J. Confidentiality

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to Networks Northwest and Northwest Michigan Works!, Inc., the 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 other to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Offeror's possession, to those employees on the Offeror's staff who must have the information on a "need-to-know" basis. The Offeror agrees to immediately notify, in writing, the authorized representative of Networks Northwest in the event the Offeror determines or has reason to suspect a breach of this requirement.

K. AICPA Professional Standards

The AICPA Professional Standards state: Ethics Interpretation 501-3 - Failure to follow standards and/or procedures or other requirements in governmental audits. Engagements for audits of government grants, government 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, unless the member discloses in his report the fact that such requirements were not followed and the reasons therefor.

III. OFFEROR'S TECHNICAL QUALIFICATIONS

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

A. Prior Auditing Experience

The 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 local units of government.
2. Prior experience auditing agencies receiving Michigan Works! funds.
3. Prior experience auditing programs financed by the Federal Government.
4. Prior experience auditing similar County or local government activities.
5. Prior experience auditing nonprofit organizations.

The Offeror should provide at least one reference (including contact telephone numbers) from each of the five types of agencies listed above.

B. Organization, Size, and Structure

The Offeror should describe its organization, size (in relation to audits to be performed) and structure. Indicate, if appropriate, if the firm is a small or minority-owned business or women's business enterprise. Offeror should include a copy of the most recent Peer Review, if the Offeror has had a Peer Review.

C. Staff Qualifications

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

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

Only include resumes of staff to be assigned to the audits. Education, position in firm, years and types of experience (with emphasis on experience auditing agencies receiving Michigan Works! funds), continuing professional education, state(s) in which licensed as a CPA, etc. will be considered.

D. Understanding of Work to be Performed

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

E. Certifications

The Offeror must sign and include as an attachment to its proposal the Certifications enclosed with this RFP. The publications listed in the Certifications will not be provided to potential Offerors by Networks Northwest because Networks Northwest desires to contract only with an Offeror who is already familiar with these publications.

IV. PROPOSAL EVALUATION

A. Submission of Proposals

All proposals shall include two copies of the 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.

B. Nonresponsive Proposals

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

1. The proposal is not received timely in accordance with the 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 to form a judgment by the reviewers that the proposed undertaking would comply with the *Government Auditing Standards* of the U.S. Comptroller General.

C. Evaluation

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

Factors

Point Range

Networks Northwest

Audit RFP October 1, 2025

1. *Prior experience auditing*
 - a. Prior experience auditing local units of government 0-5
 - b. Prior experience auditing agencies receiving Michigan Works! funds 0-15
 - c. Prior experience auditing programs financed by the Federal Government 0-5
 - d. Prior experience auditing similar county or local government activities 0-5
 - e. Prior experience auditing nonprofit organizations 0-5

Networks Northwest may contact prior audited organizations to verify the experience provided by the Offeror.

2. *Organization, size, and structure of Offeror's firm. (Considering size in relation to audits to be performed.)*

- a. Adequate size of the firm 0-5
- b. Minority-owned/small business/women's business enterprise 0-5

3. *Qualifications of staff to be assigned to the audits to be performed. This will be determined from resumes submitted, education, position in firm, years and types of experience (with emphasis on experience auditing Michigan Works Agencies), continuing professional education, and state(s) in which licensed as a CPA, etc.*

- 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

4. *Offeror's understanding of work to be performed.*

- a. Adequate coverage 0-10
- b. Realistic time estimates of each audit step 0-5

5. *Price* 0-15

MAXIMUM POINTS: 100

D. Review Process

Networks Northwest may, at its discretion, request presentations by, or meetings with, any or all Offerors, to clarify or negotiate modifications to the Offerors' proposals. However, Networks Northwest 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 the Offeror can propose.

Networks Northwest contemplates award of the contract to the responsible Offeror with the highest total points.

CERTIFICATIONS

On behalf of the Offeror:

- 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 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 in 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, or a public accountant licensed on or before_____.
- G. The individual signing certifies that the Offeror meets the independence standards of the *Government Auditing Standards* (latest 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 the 80 hours 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 is aware of and will comply with the EO provisions set forth in 29 CFR Part 38, Section 188 of the WIOA, and 41 CFR §§ 60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status of protected bases.
- K. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:
1. *Government Auditing Standards*
 2. *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance")*
 3. *Audits of State and Local Units of Government* (AICPA Audit Guide)
- L. The individual signing certifies that he/she has read and understands all of the information in this Request for Proposal, including the information on the programs/grants/contracts to be audited.
- M. The individual signing certifies that the Offeror, and any individuals to be assigned to the audits, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal, state or local government. (If the Offeror or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed.)

Dated this _____ day of _____, 2025.

(Offeror's Firm Name)

(Signature of Offeror's Representative)

(Printed Name and Title of Individual Signing)