



A REQUEST FOR PROPOSALS (RFP)

FROM CERTIFIED PUBLIC ACCOUNTING FIRMS

TO CONDUCT INDEPENDENT FINANCIAL AUDITS OF --

AND PROVIDE TAX SERVICES FOR --

THE OAKLAND LITERACY COUNCIL

RFP Issued: February 17, 2025

Proposals Due: March 10, 2025

An Equal Employment Opportunity Employer/Program

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I. INTRODUCTION, DELIVERABLES, AND TIME FRAMES:

This is a Request for Proposals (RFP) from Certified Public Accounting (CPA) firms that seek to conduct independent financial audits of -- and provide tax services for -- the Oakland Literacy Council. The deliverables for this engagement follow:

- audits of the Council's financial statements for calendar years that end on December 31st;
- management letters that relate to the foregoing audits;
- audit presentations to the Oakland Literacy Council's Board of Directors; and
- tax preparation and filings, in accordance with Internal Revenue Service (IRS) Regulations and IRS Form 990.

The Oakland Literacy Council expects to select a CPA firm that will conduct independent financial audits of -- and provide tax services for -- the Council during a five-calendar year period that begins with Calendar Year 2024 and ends with Calendar Year 2028. The Council and the CPA firm will execute a contract to conduct the Calendar Year 2024 audit, and to prepare and file the Council's 2024 990 Tax Form. The Council may extend this contract to cover any or all of the audits and tax returns for 2025, 2026, 2027, and 2028. The Council reserves the right to extend the contract beyond the Calendar Year 2028 audit and tax return, if extenuating circumstances exist.

A CPA firm that will conduct the Council's Calendar Year 2024 audit should be selected by **April 18, 2025**. Accordingly, the Council prefers that the CPA firm complete its audit field work by **June 30, 2025**, and that the entire audit be completed by **July 30, 2025**. The CPA firm's dates for completing these tasks, however, are negotiable.

II. INFORMATION ON THE OAKLAND LITERACY COUNCIL:

- A. Organization Structure and Location:** The Council is a 501(c)(3) not-for-profit organization that is located in Suite 720 at 51111 Woodward Avenue in Pontiac, Michigan.
- B. Origin:** The Council was founded in 1984 and has operated continuously since then.
- C. Mission:** The Council provides reading, writing, speaking, math, GED and digital literacy instruction to empower adults with the skills, confidence, and opportunity to flourish independently in today's dynamic and digital world. Volunteers provide most of this instruction through one-on-one tutoring that is complemented by conversation groups and job-oriented workshops. In 2023-2024, the Oakland Literacy Council served approximately 365 adult learners.

- D. Governance:** The Council is governed by a Board of Directors, whose thirteen members include a Chair, Vice Chair, Secretary, and Treasurer. The Board has four standing committees, including Finance, which oversees the Council's financial affairs and activities (including audits). Board members are identified on the Council's website.
- E. Staff:** The Council employs nine staff members, including an executive director, who began her position in January 2025, but who has been employed in various capacities at the Council for more than six years.
- F. Annual Income and Expenses/Total Assets:** The Council's annual budget is approximately \$700,000, which is primarily derived from individual donations, grants, and fund-raising events, and which primarily supports facility and staff costs. The Council's current assets total approximately \$500,000.
- G. Audit History and Financial Procedures:** A CPA firm has audited the Council's financial statements each year since Calendar Year 2019. The Council operates under a formal set of financial procedures, which the Council's Board of Directors approved and revises, as appropriate.

For more information on the Oakland Literacy Council, please visit the Council's website at www.oaklandliteracy.com. Requests for the Council's Audit Report and/or Accounting Policies and Procedures should be submitted to Heather Stiverson at heather.s@oaklandliteracy.com during the period that is identified in Section III.E. of this RFP.

III. PROPOSAL AND AWARD RULES:

A. Proposal Format

All proposals must address the topics and questions in Section V. of this RFP. Proposals should be (1) typed and non-reduced, (2) on only one side of each page, and (3) numbered in sequence.

B. Due Date

Proposals must be submitted electronically to laurie.w@oaklandliteracy.com no later than 11:59 PM (Eastern Standard Time) on Monday, March 10, 2025.

C. Rejection of Proposals and Parts Thereof

The Oakland Literacy Council reserves the right to reject any and all proposals (or parts thereof) that are received through this RFP, or to negotiate separately

with any source whatsoever in any manner to serve the Council's best interest. This RFP is issued only for information or planning purposes. The Council will not pay for information that is solicited or obtained.

D. Changes

The Oakland Literacy Council reserves the right to terminate or modify any part or all of this procurement process at any time and for any reason; to negotiate changes; to make no awards; and to issue new and/or revised RFPs, policies and clarifications at any time. If any part of this RFP requires revision, addenda will be provided to all firms that received the original RFP.

E. Questions

A Proposer's Conference for this RFP will not be held. CPA firms may submit written questions -- and/or requests for the Council's Audit and/or Accounting Policies and Procedures -- to heather.s@oaklandliteracy.com during the period that begins at 9:00 a.m. on Tuesday, February 18, 2025, and that ends at 3:00 p.m. on Tuesday, February 25, 2025.

Written responses to written questions submitted during the foregoing time period will be sent to firms that received the RFP. Oral questions will not be answered.

F. Proposal Ownership

All proposals become the Oakland Literacy Council's property. The proposer understands and agrees that it will claim no proprietary rights to the ideas and written materials contained in or attached to its proposal.

G. Proposer/Evaluator Meetings

At its sole discretion, the Oakland Literacy Council may convene meetings at which firms whose proposals are deemed acceptable will present information -- and answer questions -- about themselves and their proposals. These meetings may be used in selection decisions.

H. Payment Method

The CPA firm will submit to the Oakland Literacy Council invoices that delineate the audit and tax services the firm has rendered.

IV. PROPOSAL SCORING AND SELECTION:

The proposal selection process follows:

A. Proposal Rating Criteria

Each responsive proposal will be scored on a 100-point scale, which follows:

1. The Proposer's Background and Experience (20 possible points) – This criterion addresses the proposer's background and experience in auditing and providing tax services for not-for-profit organizations. This criterion also considers the proposer's peer review report and special features (e.g., discounts to not-for-profit organizations).
2. Staff Composition, Qualifications, and Experience (30 possible points) – This criterion addresses the composition and qualifications (e.g., education, certifications, years and kinds of experience, and position in the firm) of the staff who will be assigned to the audit, and who will be providing tax services.
3. Description of the Audit's Work Plan (20 possible points) – This criterion addresses the extent to which its Work Plan positions the proposer to complete the audit and provide tax services.
4. Audit Timeline and Completion (10 possible points) – This criterion addresses when the proposer will complete the audit.
5. Price (20 possible points) – This criterion addresses the reasonableness of the proposer's price, in light of the proposer's work and staffing plans.

B. Negotiation Rights

The Oakland Literacy Council reserves the right to negotiate with any or all proposers concerning modifications to proposals.

C. Approval Process

The name of the firm that is recommended to conduct the audit and provide tax services will be forwarded to the Oakland Literacy Council's Board of Directors. A contract between the proposer and the Council will not be executed without the Board's approval.

D. Contracts

The CPA firm's engagement will not be final until the Oakland Literacy Council and the proposer have negotiated and executed a written contractual agreement.

E. Incurring Costs

The Oakland Literacy Council assumes no liability for costs incurred in responding to this RFP, or for costs incurred in anticipation of a contract.

V. PROPOSAL FORMAT AND CONTENTS:

Proposals to conduct independent financial audits of -- and provide tax services for -- the Oakland Literacy Council must include the following documents and address the following topics and questions:

A. Cover Page:

Complete and attach to your proposal the cover page that is Attachment A to this RFP.

B. Background:

Describe your firm's history, background, and location(s). How long has your firm existed? What accounting/tax/auditing/monitoring functions does it perform? How many people does it employ?

C. Experience:

Describe your firm's experience in auditing and providing tax services for not-for-profit organizations. List three not-for-profit organizations for which you have conducted financial audits and provided tax services within the last three years. Identify the organizations' names, contact persons, telephone numbers, e-mail addresses, and the time periods for which you conducted the audits and provided tax services.

D. Staffing:

Identify the names, titles, qualifications (e.g., education and certifications), and experience of the staff members who will conduct and oversee the independent financial audit of the Oakland Literacy Council, and who will provide the Council tax services. Describe the functions these staff members will perform as the audit is conducted, and as tax services are provided.

E. Work Plan:

Describe your firm's work plan to conduct an independent financial audit of the Oakland Literacy Council, and to prepare and file the Council's tax return. Your description should include all phases of the audit and the tax return, including preparation, consultation with the Council's staff, approach/ methodology, use of technology, and presentations to the Council's Board of Directors. Provide time

frames for your work plan's phases, including when the audit and tax return will be completed.

F. Independence:

Describe your firm's independence from the Oakland Literacy Council's Board of Directors and staff.

G. Peer Review:

Attach to your proposal a copy of your firm's most recent peer review report, the related letter of comments, and your firm's responses to these comments.

H. Other Pertinent Information:

Describe why your firm should be selected to conduct an independent financial audit of -- and provide tax services for -- the Oakland Literacy Council. Does, for example, your firm offer discounts to not-for-profit organizations?

I. Price:

Complete the following form to calculate your price* for conducting an independent financial audit of the Oakland Literacy Council for the calendar year that ended on December 31, 2024, and for preparing the Council's 2024 tax return.

1. Personnel Costs:**

Job Title and Name	Hourly Billing Rate	Estimated Hours	Price
SUB-TOTAL			

2. Other Costs: (e.g., transportation, mileage, meals, etc.)***

Item	Price
SUB-TOTAL	

TOTAL PRICE: \$ _____

*The Oakland Literacy Council and the CPA firm will negotiate prices for subsequent calendar year audits and tax returns, if the firm is retained to conduct and prepare them. The Council expects that these prices will be relatively consistent with the firm's price for the Calendar Year 2024 audit and tax return, if the Council's funding levels and program activities are relatively similar.

**Identify the title of each position and the name of each person who will conduct the audit of -- and/or provide tax services for -- the Oakland Literacy Council. To determine the price of this position, multiply the hourly billing rate of the individual who holds the position by the number of hours you estimate the individual will work on the audit and/or tax return.

***Complete this section only if you are not including "other costs" in your hourly billing rates.

ATTACHMENT A

COVER PAGE FOR PROPOSALS
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A. ORGANIZATION'S INFORMATION

CPA FIRM'S NAME & ADDRESS: _____

CONTACT PERSON: _____ TITLE: _____

PHONE #: _____ E-MAIL: _____

ALTERNATE CONTACT: _____ TITLE: _____

PHONE #: _____ E-MAIL: _____

B. CONFLICT OF INTEREST DISCLOSURE

1. The following Oakland Literacy Council employees and/or Board members have a financial interest or other involvement in the proposing CPA firm. List this (these) individual(s) and briefly describe his/her/their involvement.

2. The following staff members of the proposing CPA firm are involved with the Oakland Literacy Council. List this (these) individual(s) and describe his/her/their involvement.

C. ORIGINAL SIGNATURES

CERTIFICATION/ASSURANCE: I certify that I have been authorized to submit and sign this proposal on behalf of the submitting CPA firm. I further certify that the entire proposal is true and accurate to the best of my knowledge and belief, and that my firm will comply with the terms, conditions, selection criteria and standards delineated in the Request for Proposals.

Signature

Printed Name

Title

Date

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