



## **FY2021 REQUEST FOR BIDS**

### **AREA AGENCY ON AGING OF DALLAS COUNTY**

#### **OVERVIEW:**

The Area Agency on Aging (AAA) of Dallas County is seeking bids from qualified Certified Public Accountants (CPA) to perform desk reviews of audits submitted by our contracted service providers who receive federal funds in excess of \$750,000.00, and a review and report of the financial reports of other subrecipients who do not meet the desk review criteria (receive less than \$750,000 in federal funds).

In addition, the CPA will be required to conduct Annual Fiscal Monitoring Visits in Dallas County, for DAAA's Subrecipients.

#### **SCOPE OF SERVICES:**

##### **Single Audit Desk Reviews**

The scope of services for this project is desk reviews of audits completed in accordance with the requirements of Texas Health and Human Services using the following where applicable:

Office of Management and Budget 2 CFR Chapter 1, Chapter II, Part 200 consolidation of federal circulars under final rule for the Uniform Administrative Requirements, Cost for Federal Awards issued on December 26, 2013, effective December 26, 2014, also referred to as "UGG" or "Super Circular";

HHSC Single Audit Enterprise Desk Review of Single Audits and Program Specific Audits in Compliance with OMB Circular A-133 & State of Texas Audit Circular Program A – Not-For-Profit Organizations, and the Program B – Government Entities Reporting Under GASB 34.

## **Financial Reports**

Perform the necessary procedures to provide a reasonable basis for obtaining limited assurance that no material changes are needed to bring the financial statements into compliance with the applicable financial reporting framework. More heavily concentrated in areas where there are enhanced risks of misstatement.

such as: **Cash**. Are cash accounts being reconciled? Have checks written but not mailed been classified as liabilities? Is there a reconciliation of intercompany transfers? **Receivables**. Is there an adequate allowance for doubtful accounts? Are any receivables pledged, discounted, or factored? Are there any non-current receivables? **Inventory**. Are physical inventory counts performed? Were consigned goods considered during the inventory count? What cost elements are included in the cost of inventory? **Fixed assets**. How are gains and losses on the disposal of fixed assets recorded? What are criteria for capitalizing expenditures? What depreciation methods are used?

The preceding list represents a sampling of the review activities that you will engage in under the contract.

## **Annual Fiscal Monitoring**

The objective of an Annual Fiscal Monitoring is to determine whether a subrecipient of federal grant funds is complying with applicable federal statutes and regulations and with grant requirements, including the *Uniform Administrative* requirements and cost principles for federal awards given in *Title 2 of the Code of Federal Regulations (CFR), Part 200*. The review focuses on the financial management systems developed and implemented by the organization to demonstrate compliance with applicable requirements, including policies and procedures, accounting software, and record keeping systems. The grant review also tests the allowability of expenses charged to the federal grant, as well as compliance with federal program requirements. Such as, Comparison of Expenditures; Compare Reimbursement Request to Fiscal Records of Provider (receipts, vouchers, purchase orders, etc.) Make sure records reflect changes to approved budget items.

## **PERIOD OF PERFORMANCE:**

Professional Services awarded in this RFB begin January 1, 2021 and terminate on September 30, 2022, subject to one-year extension with both parties' mutual consent.

## **SERVICE AND BIDDING INFORMATION:**

Service Contractors are required to provide matching funds of at least ten percent (10%) of the total cost per audit. **Match will be provided as: Discounted Rate \_\_\_ Cash \_\_\_ In-Kind \_\_\_.**

Documentation of Standard Fees or Costs per audit/report such as fee schedule or certification of cost is required to be attached for firms proposing to provide services at reduced rates. The Area Agency on Aging of Dallas County is required to provide a non-federal match for all Older American Act funds. The AAA reports the difference in rates as program match.

### **INTENT TO SUBMIT BID:**

All invited Bidders are required to submit a “Letter of Intent” no later than **January 22, 2021** before 5:00PM informing Area Agency on Aging of Dallas County of their intent to either submit or decline to submit a bid.

### **DEADLINE TO SUBMIT BID:**

All bids must be received by Area Agency on Aging of Dallas County no later than 5:00 pm, close of business on **February 4, 2021** for consideration in the project proposal selection process.

### **PROPOSAL SELECTION CRITERIA:**

Only those bids received by the stated deadline will be considered. All bids, submitted by the deadline, will be reviewed and evaluated based upon information provided in the submitted bid. In addition, consideration will be given to cost and performance projections. Furthermore, the following criteria will be given considerable weight in the bid selection process:

- Bids received by the stipulated deadline must be in the correct format.
- Bidders performance history and alleged ability to timely deliver proposed services.
- Bidder’s ability to provide and deliver qualified personnel having the knowledge and skills required to effectively and efficiently execute proposed services.
- Overall cost effectiveness of the bid.

The Area Agency on Aging of Dallas County reserve the right to cancel, suspend, and/or discontinue any bid at any time they deem necessary or fit without obligation or notice to the proposing bidder/contractor.

Reference:

[https://www.ignet.gov/sites/default/files/files/Desk%20Review%20guide%20for%20Single%20Audits%20-%20final%20\(Dec%202016\).pdf](https://www.ignet.gov/sites/default/files/files/Desk%20Review%20guide%20for%20Single%20Audits%20-%20final%20(Dec%202016).pdf)