**Request for Proposal**

Provision of Audit Services

**Issue Date:** 11/21/2022

**Closing date and time:** 01/06/2023 - 23:59 hrs. Eastern Daylight Time (EDT)

**Request For Proposal (RFP) ID:** “Annual Audit Services 11/21/2022”

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1. **INTRODUCTION TO HIAS**

HIAS is a nonprofit organization incorporated in New York State and headquartered in Silver Spring, Maryland, and is exempt from federal income tax under Internal Revenue Code Section 501(c)(3). HIAS advocates for the protection of refugees and assures that displaced people are treated with the dignity they deserve. Guided by our Jewish values and history, HIAS brings more than 130 years of expertise to our work with refugees.

Annual revenues are between $150 million and $200 million per year. HIAS employs about 1,800 people in the US and twenty other countries throughout North America, South America, Europe, Africa and Asia. Please find the list of current Country Offices below:

|  |  |  |  |
| --- | --- | --- | --- |
| Aruba | Ecuador | Kenya | Ukraine |
| Austria | Greece | Mexico | Venezuela |
| Belgium | Guatemala | Panama |
| Chad | Guyana | Peru |
| Colombia | Honduras | Poland |
| Costa Rica | Israel | Romania |

HIAS has grown rapidly in recent years (in geographic locations, revenues and staff) and the growth is expected to continue. HIAS has a September 30 fiscal year-end, with a requirement to file an audited financial statement with the Federal Clearinghouse each year. The desired time frame for fieldwork is October 1st to March 31st . The audit report would need to be presented to the Audit and Risk Committee in late March.

1. **REQUIREMENTS**

HIAS is accepting proposals from CPA firms (referred to herein as “Applicants”) to provide audit services for HIAS in the year ending September 30, 2023. The Audit and Risk Committee of HIAS’ Board of Directors (Audit Committee) is the decision-maker in the hiring of HIAS' auditor. HIAS is acting at the direction of the Audit Committee in issuing this Request for Proposal (RFP). A description of HIAS, the services needed, and other pertinent information follow.

Proposals are expected to cover any or all of the following services:

1. Annual financial statement audit to be completed in accordance with Uniform Guidance and the aforementioned filing requirement(s)
2. Federal and state tax filings for the organization and related foundation (form 990, form 990-T, MD form 500, NY form CHR500 )
3. Retirement plan audit (Defined Benefit and 401k)
4. Management letter communicating any significant deficiencies or material weaknesses in internal control over financial reporting that were identified during the audit
5. Meetings with the Audit Committee and Board of Directors as necessary

The Applicants are therefore requested to quote their price for these items. Upon signing of the contract, the quoted prices shall be binding on the goods/service providers (herein referred to as “Contractor”) for the duration of the contract. The quoted price will be accepted by both HIAS and the Contractor until expiration or termination of the contract.

Relationship With Prior CPA Service Provider: These services have been provided by Grant Thornton LLP.HIAS’ most recent audited financial statements and Form 990 are attached.

1. **ACKNOWLEDGMENT**

HIAS would appreciate you informing us of the receipt of this RFP by return e-mail to procureinquiry@hias.org as to:

1. Your confirmation of receipt of this RFP and
2. Whether or not you will be submitting a Proposal

Please include the RFP ID, located at the top or this document, in the Subject line.

1. **PREPARATION OF PROPOSALS**
	1. Documents Comprising the Proposal **to be Submitted**:

Proposal Submission form (Annex V)

Applicant Responses (Annex IV)

Price Schedule (Annex VI)

* 1. Key Personnel: If Key Personnel (individuals who are specifically and uniquely important to the proposed work) are named in the Applicant’s proposal, the Applicant will do so in “good faith”. Good faith means that the applicant communicated with the proposed key person, obtained a commitment that they would work on the contract and that the person consented to being identified in the applicant’s proposal to hold a given position. If the Applicant learns during the course of the procurement, before award, that one or more Key Personnel will not be able to work on the potential award, the Applicant must notify HIAS immediately.
	2. Presentation: If provided in the Proposal Data Sheet, HIAS shall require selected Applicants to provide a presentation about their firm, describe how they will meet HIAS’ needs and answer questions from various stakeholders. If an Applicant has already provided HIAS with a presentation, a further presentation may still be required. The applicant shall provide the presentation free of charge and HIAS shall not accept any liability for any damage to or loss of Applicant’s property in connection with such a presentation.
1. **REQUESTS FOR CLARIFICATION**

Applicants are required to submit any request for clarification or any question in respect of this RFP by e-mail to procureinquiry@hias.org. Please include the RFP ID in the Subject line. The deadline for receipt of questions for any clarifications is **23:59 hrs. EDT time on 12/09/2022**. Applicants are requested to keep all questions concise and to exclude language as to the applicant’s identity as the questions and responses will be posted publicly.

1. **PROPOSAL SUBMISSION DEADLINE**

Proposals must be delivered to the email address and on or before the time and date specified in the Proposal Data Sheet (Annex I). **Late Proposals shall be rejected.** If the responses received for this RFP are insufficient to conduct a fair and competitive evaluation, the RFP may be reposted with a later due date with or without changes.

1. **DISCLAIMER**

This RFP is not to be construed in any way as an offer to contract with your organization.

Sincerely,



Theron Jurkowski

Director, Contracts & Procurement

**Annex I: PROPOSAL DATA SHEET**

The following specific data for the goods to be procured shall complement, supplement or amend the provisions in the General Instructions to Applicants. Whenever there is a conflict, the provisions herein shall prevail over those in the General Instructions to Applicants.

|  |  |
| --- | --- |
| **Relevant clause(s) of****Instruction to Applicants** | **Specific data complementing, supplementing, or amending instructions to Applicants** |
| Language of the Proposal | English |
| Proposal Price Currency | USD |
| Evaluation Criteria | Best Value |
| Documents Establishing Applicant’s Eligibility & Qualifications  | [ ]  Required [x] Not required. |
| Proposal Validity Period | 120 days after the Deadline for Submission of Proposals |
| Presentation by Applicant | [x] Required [ ] Not Required. |
| Deadline for Requests for Clarification | 12/09/2022 - 23:59 hrs. Eastern Daylight Time (EDT) |
| Deadline for Submission of Proposals  | 01/06/2023 - 23:59 hrs. Eastern Daylight Time (EDT) |
| Electronic Submission of Proposals | [x] Allowed [ ] Not allowed |
| Email Address for Submission | procureinquiry@hias.org |
| Preliminary Examination — Completeness of Proposal. |  [x]  Partial Proposals permitted. 󠇎 [ ]  Partial Proposals not permitted |
| Documents to be Submitted | (i) Proposal Submission form (Annex V) (ii) Applicant Responses (Annex IV)(iii) Price Schedule (Annex VI) |
| **Additional Requirement** |  |
| Required Start Date for Performance | [x]  Yes\_Transition of firms to start in May 2023, with audit work starting no later than December 1, 2023.[ ]  No |

**Award Methodology:** The Audit Committee will evaluate proposals on a qualitative basis. This includes a review of the Applicant’s peer review and related materials, interviews with senior engagement personnel to be assigned to our organization, results of discussions with other clients, and the Applicant’s completeness and timeliness in its response to us.

**Annex II: GENERAL INSTRUCTIONS TO APPLICANTS**

A. Introduction

1. General: HIAS invites Proposals for the supply of goods or services.
2. Eligible Applicants: Applicants must not be associated, or have been associated in the past, directly or indirectly, with a firm or any of its affiliates that have been engaged by HIAS to provide consulting services for the preparation of the design specifications or other documents to be used for the procurement of goods/services to be purchased under this RFP.
3. Cost of Proposal: The Applicant shall bear all costs associated with the preparation and submission of the Proposal and HIAS will not be responsible or liable for those costs, regardless of the conduct or outcome of the RFP.

B. RFP Documents

1. Examination of RFP Documents: The Applicant is expected to examine all instructions, forms, terms and specifications contained in the RFP Documents. Failure to comply with these documents will be at the Applicant’s risk and may affect the evaluation of the Proposal.
2. Clarification of RFP Documents: A prospective Applicant requiring any clarification of the RFP Documents may notify HIAS in writing. The response will be made in writing to any request for clarification of the RFP Documents that it receives earlier than one week before the Deadline for the Submission of Proposals. Written copies of the response (including an explanation of the query but without identifying the source of inquiry) will be sent to all prospective Applicants that have responded to the RFP Documents.
3. Amendments of RFP Documents: HIAS may, for any reason, amend the RFP Documents, whether at its initiative or in response to a clarification requested by a prospective Applicant. All prospective Applicants that have received or acknowledged receipt of the RFP Documents will be notified in writing of any amendments. To afford prospective Applicants reasonable time in which to take the amendments into account in preparing their Proposals, HIAS may, at its discretion, extend the Deadline for the Submission of Proposals.

C. Submission of Proposals

1. Procurement Ethics: It is HIAS’s policy that Applicants/Suppliers observe the highest standard of ethics during the procurement process and execution of such contracts. HIAS shall reject a Proposal if it determines that the Applicant, or any of its personnel, agents, consultants, subcontractors or goods/service providers, has, directly or indirectly, engaged in corrupt, fraudulent, collusive, coercive or obstructive practices in competing for the contract in question. HIAS may also declare the Applicant ineligible for participation in future procurement and award of contracts, either indefinitely or for a stated period. An Applicant/Supplier who offers any gift of any value to HIAS staff will be considered to be influencing the procurement process. HIAS shall reject a Proposal if it determines that any such gift has been offered.
2. Suspension and Debarment: HIAS will not make purchases or obtain services from people or companies on suspension, debarment, or other sanctions and watch lists, including, but not limited to:

The U.S. System for Award Management (SAM);

The U.S. Treasury Office of Foreign Asset Control (OFAC);

The UN Consolidated Sanctions List;

The World Bank Listing of Ineligible Firms & Individuals;

European Union Sanctions List.

A suspension and debarment check will be performed at the time of proposal and then again at the time of contract preparation.

1. Conflict of Interest: An Applicant shall not have a conflict of interest that could call into question its participation in the procurement process and award of contract. Applicants shall disclose any potential or actual conflict of interest at the time of Proposal and during the execution of any contract. All Applicants found to have a conflict of interest may be disqualified.
2. Joint Venture: Where a joint venture or any other form of partnership (together, JV) approach is proposed, Applicants are required to provide full details of the JV and nature of the relationship with other members.

Applicants forming a JV shall nominate an authorized representative of the JV (duly evidenced by submitting a power of attorney signed by a legally authorized representative of the JV) who shall have the authority to conduct all business for and on behalf of all members and enter into the contract.

1. Modification and Withdrawal of Proposals: The Applicant may withdraw its Proposal after submission, provided that written notice of the withdrawal is received by the HIAS before the deadline for submission. No Proposal may be modified after passing of the Deadline for Submission of Proposals. No Proposal may be withdrawn in the interval between the Deadline for Submission of Proposals and the expiration of the Period of Proposal Validity indicated in the Proposal Data Sheet.

D. Evaluation of Proposals

1. Preliminary Examination:
	* + - 1. Before the detailed evaluation, HIAS will determine the substantial responsiveness of each Proposal to the RFP. A substantially responsive Proposal is one that conforms to all the terms and conditions of the RFP without material deviations.
				2. HIAS will examine the Proposals to determine whether they are complete, whether any computational errors have been made, whether the documents have been properly signed, and whether the Proposals are generally in order.
				3. Arithmetical errors will be rectified on the following basis: If there is a discrepancy between the unit price and the total price that is obtained by multiplying the unit price and quantity, the unit price shall prevail and the total price shall be corrected. If the concerned Applicant does not accept the correction of errors, its Proposal will be rejected. If there is a discrepancy between words and figures, the amount in words will prevail.
				4. A Proposal determined as not substantially responsive will be rejected by HIAS and may not subsequently be made responsive by the Applicant by correction of the non-conformity.
2. Award Methodology
	1. See **ANNEX I: PROPOSAL DATA SHEET**

E. Award of Contract

1. HIAS reserves the right to accept or reject any Proposal, to annul the RFP process and reject all Proposals at any time before award of contract, without thereby incurring any liability to the affected Applicant(s) or any obligation to provide justification.

**Annex III: GENERAL TERMS AND CONDITIONS**

Please find the General Terms and Conditions as a separate file along with this RFP file at:

<https://www.hias.org/requests-proposals>

If you are having trouble with the file, contact procureinquiry@hias.org immediately. Delays with accessing the file will not constitute an extension of the submission period.

**ANNEX IV: APPLICANT RESPONSES**

In responding to this request, please provide the following information:

1. Detail your firm’s experience in providing auditing and tax services to entities in the international not-for-profit sector, as well as associations of a comparable size to HIAS, including those with international memberships and operations.
2. Discuss the depth of your firm’s staff roster which is skilled in non-profit auditing services -- i.e., the ability to rotate qualified personnel over the term of a multi-year engagement.
3. Provide information on whether you provide services to any related industry associations or groups.
4. Discuss your firm’s independence with respect to HIAS. Explain how you monitor and maintain your independence on an ongoing basis.
5. Discuss commitments you will make to staff continuity, including your staff turnover experience in the last three years.
6. Identify the partner, manager, and in-charge accountant (Key Personnel) who will be assigned to our job if you are successful in your bid; provide biographies for these individuals. Indicate any complaints that have been leveled against them by the state board of accountancy or other regulatory authority, if any. Indicate any corrective actions that have been taken by the firm with respect to these individuals.
7. Describe how your firm will approach the audit of HIAS, including the timeline, the use of any association or affiliate member firm personnel and the areas that will receive primary emphasis. Also, discuss the firm’s use of technology in the audit and whether part or all of the audit can be done remotely. Finally, discuss the communication process that will be used by the firm to discuss issues with management and the Audit Committee.
8. Describe how your firm will approach Country Office sampling and testing.
9. Provide three names and contact information of other similarly sized international not-for-profit clients of the partner and manager that will be assigned to HIAS.
10. Describe the firm’s diversity, equity, and inclusion efforts.
11. Describe what differentiates your firm from other firms that may be considered, and why our selection of your firm as our independent auditors is the best decision we could make.
12. Describe how your firm will work to meet HIAS’ reporting deadlines.
13. Include a copy of your firm’s most recent Peer Review report and the firm’s Letter of Response, if applicable.
14. Describe your firm’s approach to the resolution of technical disagreements
15. among engagement personnel, and
16. between the firm and the not-for-profit client.
17. Describe your firm’s capacity to conduct a cybersecurity review and the scope of such a review.
18. Please be prepared to submit information on the firm’s liability insurance coverage if you are selected.

**ANNEX V: PROPOSAL SUBMISSION FORM**

RFP ID: “Annual Audit Services 11/21/2022”

Dear HIAS,

Having examined the Proposal Documents, the receipt of which is hereby duly acknowledged, we, the undersigned, offer to supply and deliver the services in conformity with the Requirements for the sum of [total Proposal amount in words and figures] as may be ascertained following the Price Schedule attached herewith and made part of this Proposal.

We undertake, if our Proposal is accepted, to deliver the services following the Requirements.

We confirm that, based on our current knowledge, there are no real or potential conflicts of interest involved in rendering Services for HIAS. **In this regard, we have listed, if any, all the contracts that we have been involved with HIAS as per the attached.** We acknowledge and agree that HIAS has the right to determine whether there is any actual or potential conflict of interest in its sole discretion.

We agree to abide by this Proposal for 120 days from the Deadline for submission of proposals.

We understand that you are not bound to accept any Proposal you may receive.

We agree to the General Terms and Conditions except for …………. *(insert titles of the General Terms and Conditions from Annex III and on a separate sheet, detail the likely changes that would be proposed)*, which we plan to negotiate with HIAS in the event we are the winning applicant.

|  |  |
| --- | --- |
| Name: | Title: |
|  |  |
| Organization: | EIN, if applicable: |
|  |  |
| Address: |
|  |
| Signature: | Date: |
|  |  |
| Email: | Phone: |
|  |  |

 **ANNEX VI: PRICE SCHEDULE**

1. Provide a detailed cost breakdown for each item.
2. Furnish current standard billing rates for classes of professional personnel, including an expense policy describing how incidental costs (for example, travel and mileage) are billed.
3. Set forth your fee proposal and ensure that the fee is
	1. sufficient to cover the work that you expect to perform if you are awarded this engagement for the 2023 audit
	2. whatever guarantees you offer regarding fee increases in future years
4. Describe how you bill for questions on technical matters that may arise throughout the year.