



Alaska Primary Care
ASSOCIATION

**REQUEST FOR PROPOSAL
TO PROVIDE FINANCIAL AUDIT SERVICES FOR
Alaska Primary Care Association**

I. BACKGROUND INFORMATION

Alaska Primary Care Association (APCA) is a 501(c)(3) organization whose non-profit purpose is to provide technical assistance, advocacy and membership services to Community Health Centers across the State of Alaska in an effort to provide access to health care to all Alaskans, especially the underserved.

II. OBJECTIVE AND SCOPE

A financial statement audit is requested for the fiscal year ended June 30, 2019. The audit shall be performed in accordance with generally accepted auditing standards, as promulgated by the American Institute of Certified Public Accountants (AICPA).

The audit field work (onsite in the APCA Office) is anticipated to occur during October 2019. The audit must be completed, and the report issued prior to February 15, 2020. The auditor must deliver 30 copies of the report to the offices of APCA.

APCA will be responsible for the preparation of working trial balances and supporting working papers. The auditor will be responsible for performing tests of the accounting records and any other such procedures necessary to form an opinion regarding the financial statements at and for the period ended June 30, 2019.

III. REPORT REQUIREMENTS

The auditor shall examine the financial statements and records of the entity and shall issue an auditor's opinion on the entity's financial statements. Such financial statements shall be prepared in conformity with generally accepted accounting principles.

Because APCA receives and expends in excess of \$750,000 in federal funding annually, the auditor will be required to perform a federal single audit for the year ended June 30, 2019 and such other reports as required by 2 CFR 200 in accordance with the provisions of Subpart F- Audit Requirements. It is anticipated that there will be no requirement for a State single audit for the period.

The auditor shall prepare a comprehensive management letter including the auditor's findings and recommendations relative to the internal accounting and administrative controls, compliance with laws and regulations as applicable and adherence to generally accepted accounting principles.

The Auditor will be requested to present the audit report and any audit findings to the Finance Committee of the Board of Directors and to the full Board of Directors once recommended by the Finance Committee. These presentations can be made by distance-delivered technology; auditors do not need to be physically present.

IV. AUDIT TERM

If the selected certified public accounting firm performs satisfactorily for the June 30, 2019 audit, it is anticipated that the same firm will be engaged to perform the audit for the succeeding 2 years, subject to an annual evaluation of fees and services.

V. PROPOSAL QUALIFICATION REQUIREMENTS

Interested certified public accounting firms should include the following information in their proposal to perform the audit of the fiscal year ending June 30, 2019:

A. Profile of the Independent Auditor

The profile of the proposers should provide general background information. This should include:

1. The organizational size of the proposer and whether it is local, regional, or national in operations.
2. The locations of the office from which the work is to be done and the number of professional staff, by staff level, employed at the office.
3. A statement on the proposer's staff capability to audit computerized systems.
4. A positive statement that the following mandatory criteria are satisfied:
 - a. An affirmation that the proposer is properly licensed for practice as a certified public accountant in the State of Alaska.
 - b. An affirmation that the proposer meets the independence requirements of the American Institute of Certified Public Accountants.
 - c. An affirmation that the proposer meets the requirements of Government Auditing Standards issued by the Comptroller General of the United States.
 - d. An affirmation that the firm meets the continuing education and external quality control review requirements.

B. Proposer's Qualifications

1. Identify the audit partners, audit managers, field supervisors and other staff who will work on the audit, including staff from other than the proposing office.
2. Describe the recent proposal office's auditing experience similar to the type of audit requested.
3. If other auditors are to participate in the audit, those auditors should be required to provide similar information.

C. Proposer's Approach to the Examination

Submit a general audit work plan to accomplish the scope defined in these guidelines. The audit work plan should demonstrate the proposer's understanding of the audit requirements and the audit tests and procedures to be applied in completing the audit plan. The plan should detail the expected number of audit hours by staff level.

D. Time Requirements

Detail how the reporting deadline requirements of the audit will be met.

E. Fees

Supply the billing rates, estimated number of billable hours, other billable expenses and a not-to-exceed fee for the audit inclusive of all other out-of-pocket expenses. As noted in section IV, it is expected that if the selected certified public accounting firm performs satisfactorily for the June 30, 2019 audit, it will be engaged to perform the audit for the succeeding 2 years. Therefore, the not-to-exceed fee information requested above should be provided on an annual basis for 3 years.

F. Non-discrimination Clause

Affirm that the firm does not discriminate against any individual because of race, religion, sex, color, age, handicap or national origin, and that these shall not be a factor in consideration for employment, selection of training, promotion, transfer, recruitment, rates of pay, or other forms of compensation, demotion, or separation.

VI. CONTRACTUAL ARRANGEMENTS

- A. Audit programs, work papers and reports must be retained for a period of six years after the completion of the audit and made available for inspection by APCA if requested by them.
- B. Payment for the audit will be made upon receipt of the audit reports required in section III. Progress billings as appropriate will be accepted.
- C. APCA staff will be available to prepare schedules, trial balances, and provide documentation to assist the auditor as their schedules permit during the course of the audit.

VII. EVALUATION OF PROPOSALS

The following criteria will be considered when making an evaluation of the proposals:

- A. Technical Factors
 1. Responsiveness of the proposal in clearly stating an understanding of the audit services to be performed.
 - a. Appropriateness of methodology/approach.
 - b. Type of web portal or other method of transmitting audit materials to auditor firm.
 - c. Reasonableness of timeline & total audit hours.
 2. Technical experience of the firm. Experience of the firm with non-profit organizations, healthcare and/or Federally Qualified Health Centers or Primary Care Associations.
 3. Qualifications of Key Staff.
- B. Cost of the audit.
- C. References. Please provide the name and contact information for at least three organizations for which the proposer has completed audits.

APCA reserves the right to reject any and all proposals submitted and to request additional information from all proposers. Any contract awarded will be made to the independent certified public accounting firm who, based on evaluation of all responses, applying all criteria and oral interviews, if necessary, is determined to be the best to perform the audit.

VIII. SUBMISSION OF PROPOSALS

An electronic copy of your proposal must be submitted to Nancy Merriman, Executive Director, APCA, 1231 Gambell Street, Suite 200, Anchorage, AK 99501 no later than Monday, **May 6, 2019 at 12:00 noon Alaska Time**. Selection of the CPA firm will be made by June 15, 2019 and all firms submitting proposals will be notified immediately as to the selection results. No proposal will be considered that is not received at or prior to the above time and date.

IX. SOURCES OF INFORMATION

Any interested party who wishes to gain a better understanding of the organization may contact Cortney Senkler, APCA Accountant at cortneys@alaskapca.org. All inquiries must be in written form, be received no later than Friday, April 26, 2019, and answers will be circulated to all interested parties who register with APCA.