



# HAWAI'I STATE COALITION AGAINST DOMESTIC VIOLENCE

## REQUEST FOR PROPOSAL FOR AUDIT OF FINANCIAL STATEMENTS AND SINGLE AUDIT

2/26/2024

### Overview

The Hawai'i State Against Domestic Violence (HSCADV) is a 501(c)(3) organization incorporated in 1994 under the laws of the State of Hawai'i. HSCADV is a social change organization, dedicated to addressing the social, political, and economic impacts of domestic violence on individuals, families, and communities.

HSCADV is a membership and advocacy organization of local domestic violence programs, allied organizations and supportive individuals. HSCADV works closely with its members to provide training, technical assistance, and gain an understanding of the ongoing and emerging needs of domestic violence victims and advocacy programs. Then HSCADV makes sure those needs are heard and understood by policymakers at the local, state and national level.

HSCADV has five employees based on O'ahu with a hybrid work model out of a co-working space in Honolulu. All financial records are available on online via a cloud-based server. HSCADV contracts with HiAccounting for bookkeeping and accounting services, the financial accounting system is QuickBooks Online. HSCADV also contracts with HR Symphony from ALTRES, a PEO for payroll and HR services. The budget for Fiscal Year 2023 is approximately \$1 million. Approximately 85% of the funding comes from federal grants.

HSCADV is inviting proposals from certified public accounting firms interested in performing the following audits as of fiscal years ending in September 30, 2023, 2024, and 2025. This is a three-year contract (FY2023-FY2025) with an option to extend for two additional years based on satisfactory performance, mutual consent and agreed upon pricing. The yearly contract extension shall be automatically renewed for one year unless either party gives written notice of thirty (30) days prior to the expiration thereof.

### Scope of Work

- 1) General purpose financial audit conducted in accordance with auditing standards generally accepted in the United States of America.

- 2) Compliance audit of federally assisted or funded programs, including grants, and forming an opinion on the financial statements as required by Title 2 U. S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Single Audit), when applicable.

This is an All or None Bid Proposal.

HSCADV's financial statements are prepared on the accrual basis of accounting and in accordance with accounting principles generally accepted in the United States of America. The last general purpose audit was conducted in 2014, followed by a financial reviews in 2015, 2016, and 2017. This is the first single audit for the organization.

### **Schedule**

The following schedule will apply to this bid:

February 26, 2024	Issue RFP
March 8, 2024	Submittal Deadline – 12 PM HST
*March 15, 2024	Presentation to the Board of Directors for Finalists
*March 22, 2024	Award and Finalization of Contract
*March 27, 2024	Financial reports will be available to the auditors
*April-May 2024	Available time for fieldwork
*June 30, 2024	Finalization of audit report

*\*Subject to the receipt of sufficient bids. The ideal date of the final audit report is 6/30/2024, but may be revised based on auditor's schedule.*

### **Budget**

The budget range for this contract is \$20,000 to \$35,000.

### **Inquiries**

Questions and inquiries concerning the RFP should be addressed to:

Angelina Mercado, Executive Director

(808) 832-9316 x4

[amercado@hscadv.org](mailto:amercado@hscadv.org)

No pre-proposal conference will be held, but if you need any additional information or have any questions, please direct your inquiries to the individual noted above.

### **Submission Instructions**

Proposals shall be submitted and received by March 8, 2024 12:00 pm HST via electronic submission in an adobe file to:

Dennis Dunn, HSCADV Treasurer | [dennismdunn47@gmail.com](mailto:dennismdunn47@gmail.com)

Angelina Mercado, Executive Director | [amercado@hscadv.org](mailto:amercado@hscadv.org)

No oral questions will be answered.

### **Selection Process**

In order for HSCADV to better evaluate and compare costs, we ask that your proposal be complete and include a one to two-page summary on all of the points listed below:

1. Describe how your firm will approach the audit of the organization, including the areas that will receive primary emphasis.
2. Discuss the firm's use of technology in the audit.
3. Detail your firm's experience in providing auditing services to organizations in the not-for-profit industry, including those of a comparable size or nature to HSCADV.
4. Discuss the firm's independence with respect to HSCADV.
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 staff who will be assigned to our audit if you are successful in your bid, and provide biographies to include number of years of experience, years of tenure with your firm and CPA status.
7. Detail the number of hours at each staff level and the hourly rate for each staff represented by the scope.
8. Discuss the communication process used by the firm to discuss issues with the management and audit committees of the board.

9. Describe the level of periodic consultation with our staff during and after the audit engagement.
10. Describe your firm's policy and procedures for notifying an organization's officials of suspected illegal acts and malfeasance.
11. Provide cost of services broken down major component: general purpose audit, and single audit, along with whatever guarantees can be given regarding increases in future years as well as:
  - a. Estimates of out-of-pocket costs and a description of what is included in these costs.
  - b. Method of billing to HSCADV and payment terms.
  - c. Your firm's policy on handling cost-overruns that might occur.
  - d. Your firm's policy on providing any pro bono services.
  - e. If your proposal includes optional services listed in the scope of work, please provide a separate fee estimate for it.
12. Provide the names and contact information for other similarly sized clients of the partner and manager that will be assigned to our organization for reference purposes.
13. Describe how and why your firm is different from other firms being considered, and why our selection of your firm as our auditors is the best decision we could make.
14. Include a copy of your firm's most recent peer review report.

HSCADV will evaluate proposals on a qualitative basis. This includes our review of the firm's peer review report and related materials, interviews with senior engagement personnel to be assigned to our organization, results of discussions with other clients, and the firm's completeness and timeliness in its response to us. HSCADV reserves the right to reject any and all proposals received.

We would also appreciate a response if you decline to submit a proposal.

#### **Proposal Preparations Costs**

HSCADV is not liable for any expenses incurred by providers in the preparation and presentation of proposals.