Request for Proposals
RFP #51561
Audit Services for Fiscal Years 2020 - 2024

Table of Contents

1. Introduction ................................................................................................................................. 2
2. Background ................................................................................................................................. 2
3. Objectives .................................................................................................................................. 2
4. Approach and Methodology ....................................................................................................... 3
5. Contractor Qualifications .......................................................................................................... 3
6. Scope of Work ............................................................................................................................. 3
   6.1 Deliverables .............................................................................................................................. 4
   6.2 Timeline .................................................................................................................................. 4
7. Proposal Submission ................................................................................................................... 5
   7.1 RFP Schedule ........................................................................................................................ 5
   7.2 RFP Point of Contact ............................................................................................................. 5
   7.3 Intent to Respond .................................................................................................................... 5
   7.4 Proposal Format ..................................................................................................................... 6
8. Selection & Preferred Insurance ............................................................................................... 7
   8.1 Scoring ................................................................................................................................... 7
   8.2 Preferred Insurance ............................................................................................................... 8
Appendix A - Intent to Respond Form ............................................................................................. 9
1 Introduction
The Northwest Energy Efficiency Alliance (NEEA) is an alliance of more than 140 utilities and energy efficiency organizations working on behalf of more than 13 million energy consumers. NEEA is dedicated to accelerating both electric and natural gas energy efficiency, leveraging its regional partnerships to advance the adoption of energy-efficient products, services and practices.

Since 1997, NEEA and its partners have saved enough energy to power more than 900,000 homes each year. As the second-largest resource in the Northwest, energy efficiency can offset most of our new demand for energy, saving money and keeping the Northwest a healthy and vibrant place to live. [www.neea.org](http://www.neea.org)

2 Background
NEEA is an independent, nonprofit organization operating under Section 501(c)(3) of the Internal Revenue Code with offices located at 421 SW Sixth Avenue, Portland, OR 97204. NEEA seeks to engage an audit firm to provide the following services for a period of five years beginning with the year ending December 31, 2020. The audits must meet all the requirements of generally accepted accounting principles (GAAP). Specific services required are:

- Annual financial statement audit and Federal Funds CFR-200 audit.
- Review and file required tax returns, including but not limited to Federal IRS Form 990 and Oregon CT-12.
- Financial statement audit for NEEA’s 403b Retirement Plan.

WORKING PAPERS
A record of the auditor's work shall be retained by the auditor in the form of working papers for at least three years after the close of each annual audit.

Work papers shall be available for examination by authorized representatives of NEEA and, if applicable, other designates as appropriate.

RIGHT TO REJECT PROPOSALS
NEEA reserves the right to reject any and all proposals submitted and to request additional information from any or all bidders. The award may be made without discussion of proposals received and proposals should be submitted initially on the most favorable terms, from a price and technical standpoint. The award made will be to the auditing firm that, in the sole opinion of NEEA, is best qualified.

3 Objectives

AUDITING STANDARDS
The examination of financial statements shall be made in accordance with generally accepted auditing standards as promulgated in Statements on Auditing Standards published by the American Institute of Certified Public Accountants. The successful bidder must have experience with Federal OMB Circular CFR-200 audits and associated audit requirements, and annual retirement plan audits.
4 Approach and Methodology

Entrance Conference
The audit firm will prepare and meet with, by phone or web conference, the Finance and Audit Committee of NEEA’s Board of Directors each year prior to beginning audit work to present the firm’s annual audit plan for NEEA.

Annual Audit Exit Conference
The audit firm will meet with, by phone or web conference, the Finance and Audit Committee of NEEA’s Board of Directors after completing the annual audit to present their findings and draft reports for review and acceptance.

Board Presentation
Following the finalization of the audit reports, a senior representative of the audit firm will be required to present the audit reports and findings to the Board of Directors of NEEA. The presentation will summarize essential findings of the audits and resultant recommendations. This meeting is typically held in June. The presentation can be in person, by phone or web conference depending on location of meeting and audit personnel.

5 Contractor Qualifications
- The bidder must be a Certified Public Accountant and licensed to practice in the State of Oregon.
- The firm has no conflict of interest regarding other work performed by NEEA.
- The firm must meet the independence standards of the American Institute of Certified Public Accountants’ Code of Professional Ethics and the GAO Standards.
- The firm adhered to the RFP instructions in preparing and submitting their proposal.

6 Scope of Work
The successful bidder will prepare written Audit Reports, including the following reports and any other reports deemed necessary, during the term of the contract for Fiscal Year 2020, Fiscal Year 2021, Fiscal Year 2022, Fiscal Year 2023 and Fiscal Year 2024:
- Independent Auditors’ Report;
- Financial Statements with appropriate footnote disclosures;
- Single Audit Reports;
  - Schedule of Expenditures of Federal Awards;
  - Notes to Schedule of Expenditures of Federal Awards;
  - Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards;
Independent Auditors’ Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance;
Schedule of Findings and Questioned Costs;
Summary Schedule of Prior Audit Findings;
- Retirement Plan Financial Statements and Supplemental Schedules with Independent Auditors’ Report;
- Communication with Those Charged with Governance;
- Review and file NEEA prepared IRS Form 990;
- Prepare for filing Oregon CT-12.

The organization requires five (5) bound copies of the final audit in addition to a PDF version. The cost of providing these copies should be included in the bid for the engagement. The audit firm will assist with electronic filing requirements in a timely manner.

6.1 Deliverables
- Annual Financial Audit and Independent Auditors’ Report
- Annual Single Audit Reports
- Annual Communication to Those Charged with Governance letter related to the annual Financial Audit.
- Review and filing of NEEA staff prepared annual IRS Form 990
- Preparation of annual Oregon CT-12 filing
- Annual Communication to Those Charged with Governance letter related to the annual Retirement Plan Audit.

6.2 Timeline

<table>
<thead>
<tr>
<th>Annual Financial Audit and Tax Filing Workplan</th>
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<tbody>
<tr>
<td><strong>January</strong></td>
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<tr>
<td>Project Commencement</td>
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<tr>
<td><strong>Mid-January</strong></td>
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<tr>
<td>Audit firm participates in planning meeting with management</td>
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<tr>
<td><strong>Early February</strong></td>
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<tr>
<td>Audit firm participates in planning meeting with NEEA’s Finance and Audit Committee</td>
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<tr>
<td><strong>Late February</strong></td>
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<tr>
<td>Audit firm starts principal onsite fieldwork including Retirement Plan payroll testing</td>
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<tr>
<td><strong>Mid-April</strong></td>
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<tr>
<td>Audit firm participates in closing meeting with management to review drafts of financial statements and audit letters</td>
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<tr>
<td><strong>Mid-May</strong></td>
</tr>
<tr>
<td>NEEA’s Finance &amp; Audit Committee meets with audit firm to review drafts of financial statements and audit letters</td>
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<tr>
<td><strong>Late May / Early June</strong></td>
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<tr>
<td>Board of Directors meets with audit firm to review final financial statements and audit letters</td>
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<tr>
<td><strong>Early August</strong></td>
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<tr>
<td>Audit firm reviews NEEA’s IRS Form 990 and prepares Oregon’s form CT-12</td>
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### Annual Financial Audit and Tax Filing Workplan

| Late August      | • Audit firm reviews IRS Form 990 with Finance and Audit Committee  
|                  | • Audit firm submits draft Retirement plan audit report. |
| Early September  | Board of Directors reviews IRS Form 990 with audit firm available for questions |
| Late September   | • Audit Firm files IRS Form 990 on NEEA’s behalf and provides filing ready version of Oregon CT-12  
| Late November / Early December | • Audit firm submits final Retirement Plan audit report for inclusion with IRS Form 5500.  
|                  | • Interim transaction testing  
|                  | • Procedure review and testing |

**7 Proposal Submission**

Bidder shall submit (1) electronic copy of the proposal by the end of business day listed in the RFP schedule below.

#### 7.1 RFP Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
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<tbody>
<tr>
<td>July 8, 2020</td>
<td>NEEA issues Request for Proposal.</td>
</tr>
<tr>
<td>July 16, 2020</td>
<td>Intent to bid submission due.</td>
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<tr>
<td>July 16, 2020</td>
<td>RFP questions submitted via email to the Point of Contact below.</td>
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<tr>
<td>July 22, 2020</td>
<td>NEEA emails answers to RFP questions.</td>
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<tr>
<td>August 7, 2020</td>
<td>Proposals due by 5 PM. Late proposals may not be considered.</td>
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<tr>
<td>August 26, 2020</td>
<td>NEEA summarizes proposals and presents recommendation to Finance &amp; Audit Committee at Q-3 meeting.</td>
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<tr>
<td>November 17, 2020</td>
<td>NEEA’s Finance &amp; Audit Committee interviews finalist(s) at Portland, Oregon office.</td>
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<tr>
<td>December 4, 2020</td>
<td>NEEA’s Finance &amp; Audit Committee recommends firm to Board of Directors.</td>
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<tr>
<td>December 7, 2020</td>
<td>NEEA awards contract.</td>
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#### 7.2 RFP Point of Contact

All correspondence, included but not limited to, questions and submissions shall be directed to:

Roger Monette, Controller  
E-mail: rmonette@neea.org  

Northwest Energy Efficiency Alliance  
421 SW 6th Avenue, Suite 600  
Portland, OR 97204

#### 7.3 Intent to Respond

All “Intent to Respond” forms (see Appendix A) must be received no later than the end of business day listed in the RFP Schedule 7.1.
Only those parties submitting the “Intent to Respond” form will be provided with updates to the RFP, have questions responded to and have their proposals considered.

7.4 Proposal Format
All proposals should include a draft engagement letter for the five-year engagements described in this RFP. The parties will enter into a Professional Services Agreement (“Agreement”) that will document mutually-agreed conditions and the scope of work for the five-year period. The Agreement is cancellable by NEEA in the event the auditor fails to fulfill its obligations and promises as provided in the Agreement. The Agreement may be cancelled by the auditor in the event the organization fails to pay for services in accordance with the terms of the engagement letter and Agreement.

In the event a proposal includes information which the bidder does not want disclosed to the public or used by NEEA for any purpose other than evaluation of this proposal, the Bidder must mark or reference each sheet of data to be proprietary.

INFORMATION TO BE FURNISHED BY BIDDERS

In order to simplify the review process and obtain the maximum degree of comparison, proposals should be organized in the following manner:

1. TITLE PAGE

2. TABLE OF CONTENTS

3. SUMMARY OF BIDDER’S QUALIFICATIONS:
   (a) Relevant Experience:
   Describe the recent experience of the local office of the auditor and personnel named in the proposal in performing audits of nonprofit organizations with operations like those of NEEA or nonprofits of comparable size.

   Describe the recent experience of the local office of the auditor in conducting internal control reviews and/or reviews of financial management.

   Identify the specific personnel who will work on the audits, including staff from other than the local office, and include their qualifications. Also describe commitment with respect to ensuring continuity regarding staffing in the subsequent year’s engagements. Note: It is not required that the same personnel be assigned to all engagements.

   Describe the expertise and knowledge of assigned personnel regarding FASB 116 and 117 as well as how clients are kept up-to-date on significant IRS and FASB issues.

   Describe the expertise and knowledge of assigned personnel with regard to OMB Circular CFR-200 requirements.
Describe the expertise and knowledge of assigned personnel with regard to Retirement Plan audits.

(b) Supplemental Information:
- State Board of Accountancy firm registration number and expiration date
- Partner-in-charge license number
- AICPA membership number, if applicable
- Copy of most recent peer review, or explanation if not available

4. AUDIT APPROACH:
Describe the audit approach of the firm including:

(a) Work Plan
(b) Financial Audit
   Auditing Standards
   Errors or Irregularities
(c) Additional Data
(d) Communication

5. PRICE QUOTE:
State the proposed fixed fee for the engagement for each of the five years contemplated under this RFP as well as the basis, and fee schedule, for any and all additional charges that may be billed.

6. THREE REFERENCES OF NONPROFIT AUDIT CLIENTS:
Provide a list of three current clients for whom services of a similar nature to that being requested in this RFP have been performed. For each client, please include the following: client name; brief description of the project/complexity; date of most recent audit, point of contact/telephone number. The references should be clients served by the individuals who would staff the NEEA audit and may expect to be contacted by a representative from NEEA.

8 Selection & Preferred Insurance
NEEA does not discriminate on the basis of age, race, national origin, sex, sexual orientation or handicapped status in admission or access to, or treatment or employment in, its programs and activities and expects its auditors similarly to meet these standards.

8.1 Scoring
Bidding firms will be rated among others in terms of the overall responsiveness to the RFP – how well all RFP requests have been addressed including, but not limited to:

1. Responsiveness to the RFP and demonstrated understanding of the issues surrounding the project.
2. The thoughtfulness and appropriateness of the proposed methodology used to accomplish the desired results of the project.
3. The experience and qualifications of the individuals specifically proposed to execute and manage the project. (Note: Proposed staffing is a significant factor in bidder selection. As such, no changes in key staff / substitutions or changes in roles/responsibilities can be made without the written agreement of NEEA project manager.)
4. The experience of the firm or team of firms making the proposal.
5. The capability to execute the plan, including past experience and aptitude for collaboration.
6. Overall value for expenditure

Proposals will be evaluated by NEEA staff that we believe have the perspective needed to make this important decision. NEEA is under no obligation to provide work to any vendors responding to this solicitation, nor is there any obligation or intent implied to reimburse any party for the cost of preparing a proposal in response to this RFP.

8.2 Preferred Insurance

Firms interested in working with NEEA should be aware of the following insurance requirements for all NEEA vendors.

Vendors must maintain adequate and reasonable insurance covering their performance under any offered contract, including, but not limited to Commercial General Liability of at least $1,000,000/occurrence, Business Automobile Liability insurance, and any workers’ compensation and unemployment insurance required by law. Professional Liability insurance may also be required. NEEA may request a copy of such insurance policies prior to awarding work.

Appendix A - Intent to Respond Form

RFP #51561

Project Title: Audit Services for Fiscal Years 2020 - 2024
NEEA Point of Contact: Roger Monette
rmonette@neea.org

Refer to section: Point of Contact for more details

PLEASE PRINT:

<table>
<thead>
<tr>
<th>Company</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>City, State, Zip</td>
<td>Contact Name</td>
</tr>
<tr>
<td>Contact Title</td>
<td>Phone #</td>
</tr>
<tr>
<td>Fax #</td>
<td>E-mail</td>
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</tbody>
</table>

The company named above intends to submit a proposal in response to NEEA’s request for proposal listed above. Deadline for submitting the “Intent to Respond” form is end of business day of date listed in the RFP schedule.

Signature of authorized representative: ___________________________

Print Name ___________________________

Title ___________________________

Date ___________________________