

**Request for Proposals (“RFP”)
RFP # 53217
Audit Services for Fiscal Years 2025 - 2029**



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1 Introduction

The **Northwest Energy Efficiency Alliance, Inc. (“NEEA”)** is an alliance of more than 140 utilities and energy efficiency organizations working on behalf of over 14.5 million energy consumers across the four (4) Northwest states of Idaho, Montana, Oregon, and Washington (“Northwest Region”).

Since 1996, NEEA has taken a market-driven approach to energy efficiency grounded in data, collaboration, and rigorous evaluation. NEEA works to transform markets by filling information gaps and identifying and removing barriers so that the market can align around evolving electric and natural gas energy efficiency needs. For more information, visit neea.org.

NEEA is an Oregon nonprofit, tax-exempt organization recognized under Section 501(c)(3) of the Internal Revenue Code with a principal place of business located at: 700 NE Multnomah Street, Suite 1300, Portland, OR 97232.

2 RFP Background

This RFP seeks to engage an audit firm (“Auditor”) to provide professional accounting and auditing services for a period of five (5) years beginning with NEEA’s fiscal year 2025, ending December 31, 2025, through fiscal year 2029, ending December 31, 2029. NEEA’s fiscal year is based on the calendar year. Note: Auditors submitting responses to this RFP may be referred to alternatively as “Bidder,” as context requires.

Specific services required by NEEA from Auditor include, but are not limited to:

- The preparation of an annual NEEA financial statement audit and Federal funds 2 CFR Part 200 (“Uniform Guidance”) audit given NEEA’s significant Federal funding; most notably as a Grant Recipient under the Uniform Guidance.
- The preparation and filing of NEEA’s Federal and Oregon tax returns including, but not limited to, Federal IRS Form 990 and Oregon’s Form CT-12.
- A financial-statement audit for NEEA’s 403(b) employee retirement plan (“Retirement Plan”) (collectively, the “Project”).

3 Overview of NEEA’s Objectives

High Standards: NEEA’s first objective is to engage a successful Bidder that meets high standards of accounting and audit best practices, processes, and procedures with applicable qualifications and experience to meet the Project’s requirements. As set forth more fully in Section 4-Bidder Qualifications herein, Auditor’s examination of NEEA’s financial statements must 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 Uniform Guidance audits, associated audit requirements, and annual Retirement Plan audits.

Effective Communications and Cadence: NEEA’s second objective is to engage a successful Bidder that communicates effectively with NEEA on a timely and regular cadence, as determined by NEEA, to meet the Project’s needs. For example, Auditor will prepare and meet annually in

person or by web conference with NEEA's Finance and Audit Committee ("FAC") of NEEA's Board of Directors ("Board") to present Auditor's annual audit-plan to the Board as requested and required by NEEA.

Presentation of Findings: NEEA's third objective is to engage a successful Bidder that can effectively and clearly present its audit findings to NEEA. For example, after completing each annual audit, Auditor will meet in person or by web conference with the FAC to present the Auditor's findings and draft reports for FAC review and approval and/or to the Board as requested and required by NEEA. For example, following the finalization of NEEA's audit reports, Auditor's senior representative will present Auditor's audit-reports and findings to the Board. This presentation will summarize the essential findings of the Auditor's audits and recommendations. This annual Board meeting is typically held in June of each calendar year and may be in person or by web conference, depending on the location of the Board's meeting and/or the Auditor to be held as requested and required by NEEA.

4 Bidder Qualifications

Bidders must possess the following Auditor qualifications and experience:

- Designated as a Certified Public Accountant ("CPA") licensed to practice public accounting in the State of Oregon.
- No known or foreseeable potential conflicts of interest regarding NEEA, its utility funders, or the Work contemplated under this RFP.
- Meets and satisfies the independence standards of the American Institute of Certified Public Accountants' Code of Professional Ethics, and U.S. Government Accountability Office's ("GAO") standards, Government Auditing Standards ("GAGAS"), and related requirements.
- Understands and can comply with Uniform Guidance requirements as those apply to NEEA, its audit and accounting oversight needs, and related requirements.
- Understands and can comply with tax reporting requirements applicable to nonprofit corporations, including those related to NEEA's Retirement Plan.
- Meet all the requirements of generally accepted accounting principles ("GAAP").
- Adherence to RFP instructions regarding the timely and complete preparation and submission of Bidder's proposal.

5 Scope of Work: Anticipated Activities and Deliverables

The successful Bidder, under potential future contract with NEEA, will prepare written audit reports, to include the following reports as outlined below, and any additional reports requested and deemed necessary by NEEA, and will engage in the following activities and deliverables for fiscal years 2025 – 2029, as follows:

- Prepare an annual financial audit and independent Auditor's report.
- Prepare financial statements, with appropriate footnote disclosures.
- Prepare annual single-audit reports, including:
 - Schedule of Expenditures of Federal Awards ("SEFA").
 - Notes to SEFA.

- Independent Auditor’s report on Internal Control Over Financial Reporting (“ICFR”) and on compliance and other matters based on an audit of NEEA’s financial statements performed in accordance with GAGAS.
- Independent Auditor’s Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance as required by Uniform Guidance.
- Schedule of findings and questioned costs.
- Summary Schedule of prior audit findings.
- Prepare retirement Plan financial statements and Supplemental Schedules with independent Auditor’s report.
- Prepare and present annual audit-related communications with those charged with NEEA’s governance, including but not limited to the FAC and/or Board.
- Prepare and annually file NEEA’s IRS Form 990.
- Prepare and annually file NEEA’s Oregon Form CT-12.
- Ensure adequate record retention of all Auditor's Work contracted by NEEA in the form of working papers for a minimum of three (3) years after the closing of each annual NEEA-audit.
 - Work papers must be made reasonably available by Auditor to NEEA for NEEA’s examination by its authorized representatives and additional designates, as NEEA deems appropriate.

Note: NEEA requires five (5) bound copies of the Auditor’s final fiscal year audit in addition to a PDF version. The cost to Auditor for providing these copies to NEEA should be included in the Bidder’s proposal. Auditor must also assist with all electronic filing requirements in a timely manner, as requested by NEEA and in accordance with the Scope of Work.

5.1 Anticipated Annual Workplan and Timeline for Each Fiscal Year

Anticipated Annual Workplan and Timeline (Per Fiscal Year)	
January	Project commencement for each fiscal year.
Mid-January	Auditor participates in planning meeting with NEEA management.
Early February	Auditor participates in planning meeting with FAC.
Late February/Early March	Auditor begins principal onsite/remote fieldwork including Retirement Plan payroll testing.
Mid-April	Auditor participates in closing meeting with NEEA management to review drafts of financial statements and audit letters.
Mid-May	FAC meets with Auditor to review drafts of financial statements and audit letters.
Late May/Early June	Board meets with Auditor to review final financial statements and audit letters.
Early August	Auditor reviews/prepares IRS Form 990 and Oregon’s Form CT-12.
Late August	Auditor reviews/prepares IRS Form 990 with FAC and submits draft Retirement Plan audit-report.
Early September	Board reviews IRS Form 990, with Auditor available for questions.

Late September Late November/Early December	Auditor files IRS Form 990 and provides filing-ready version of Oregon Form CT-12. Auditor submits final Retirement Plan audit-report for inclusion with IRS Form 5500. Interim transaction testing, if required. Procedure review and testing, if required.
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6 Proposal Submission

All Bidders must submit (1) electronic copy of the Bidder's proposal no later than by 5:00 p.m. PST of the business day identified in the RFP Schedule below to NEEA's RFP Point of Contact ("POC"). NEEA may alter or adjust the RFP Schedule in its sole discretion, without further notice.

6.1 RFP Schedule

July 1, 2025	NEEA publicly posts RFP.
July 14, 2025	Intent to Respond form ("IR") due from all Bidders.
July 15, 2025	Bidders' deadline to submit questions.
July 22, 2025	NEEA emails answers to RFP questions to Bidders submitting IR.
August 8, 2025	All Bidders' proposals due to NEEA's POC no later than 5:00 p.m. PST.
August 19, 2025	NEEA internally summarizes proposals and presents recommendations to FAC at Q-3 meeting.
November 12, 2025	NEEA's FAC interviews Bidder finalist(s) at NEEA's Portland, Oregon office or via web conference, as requested by NEEA.
December 8, 2025	NEEA's FAC recommends selected Bidder/Auditor firm to Board.
December 9, 2025	NEEA notifies selected finalist Bidder and begins contracting process to engage Auditor as a contractor for Scope of Work in furtherance of the Project.

6.2 RFP Point of Contact

All correspondence included, but not limited to, questions and submissions by any Bidder to NEEA must be directed to NEEA's POC:

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

Address: Northwest Energy Efficiency Alliance, Inc.
700 NE Multnomah Street, Suite 1300
Portland, OR 97232

6.3 Intent to Respond

NEEA encourages all Bidders with questions for NEEA to submit the IR as provided in Appendix A. NEEA will provide inquiring Bidders submitting IRs with updates to the RFP and respond to questions directly. However, NEEA reserves the right in its sole discretion to consider all Bidder proposals, even if a Bidder failed to submit a timely IR.

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6.4 Proposal Format

All Bidder proposals must include a draft engagement letter capturing all material aspects anticipated in the five-year Project engagement and Scope of Work set forth in this RFP.

To simplify NEEA's review process and for comparative evaluations of all Bidders' proposals, NEEA recommends all proposals are formatted to include:

1. **TITLE PAGE**
2. **TABLE OF CONTENTS**
3. **SUMMARY OF BIDDER'S QUALIFICATIONS**
 - a) Relevant Experience:
 - Describe Auditor's recent and relevant experience to meet this RFP's goals, objectives, and Bidder Qualifications criteria.
 - Identify the specific personnel who would work on related NEEA's audits, including staff, and include their qualifications. 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 regarding Uniform Guidance and 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 provide explanation if not available.
4. **AUDIT APPROACH**
 - a) Describe Auditor's audit approach including, but not limited to:
 - Work Plan.
 - Financial Audit.
 - Auditing Standards.
 - Errors or Irregularities.
 - Additional Data.
 - Communication.
5. **PRICE QUOTE**

Clearly identify your proposed fixed fee for the Project's engagement for each of the five (5) years contemplated under this RFP to complete this Scope of Work, as well as the basis, and fee schedule, for any and all additional charges that may be foreseeably billed.
6. **THREE REFERENCES OF NONPROFIT AUDIT CLIENTS**

Provide a list of three (3) current or former nonprofit clients, if possible, that Auditor provided services of a similar nature to those requested in this RFP. For each, include client

name; brief description of project/complexity; date(s) of most recent audit(s); and, point of contact/email/telephone number. References should ideally reflect clients served by individuals to staff the Project and provided related services.

6.5 Proposal Scoring and Evaluation

Bidders will be scored by NEEA in terms of the overall responsiveness to the RFP (i.e., how well all RFP requests have been addressed by Bidder) including, but not limited to:

1. Responsiveness to the RFP and demonstrated understanding of the issues surrounding the Project and ability to effectively achieve NEEA's goals, objectives, and Scope of Work.
2. The thoughtfulness and appropriateness of Auditor's 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.
4. The Auditor's experience and Bidder Qualifications.
5. The capability to execute the Project, including experience and aptitude for collaboration to meet objectives.
6. Overall value to NEEA given Auditor's anticipated budget for the Project's duration.

Pursuant to 2 CFR 200.321, NEEA considers qualifying businesses during its RFP solicitation and Bidders' proposal evaluation process.

Bidders' proposals may be evaluated by the NEEA Project Manager and other NEEA staff that NEEA believes have the perspective and knowledge needed to make this important decision. NEEA treat all Proposals as confidential.

NEEA is under no obligation to provide contracted work to any Bidders responding to this RFP, nor is there any obligation or intent implied to reimburse any Bidder for the cost of preparing a proposal in response to this RFP. Moreover, Bidders have no right or expectation to obtain contracted future work absent a subsequent written contract agreed to by NEEA and the contracted party.

6.6 Insurance Requirements and Contracting

Note: future contractors engaged to work with NEEA must maintain adequate and reasonable insurance for their performance as independent contractors and should be aware of the following policy requirements:

- Commercial General Liability insurance of at least \$1,000,000/occurrence;
- Professional Liability Insurance of at least \$1,000,000/combined single limit;
- Business Automobile Liability insurance;
- Any workers' compensation and unemployment insurance required by law; and,
- Cyber Liability insurance may also be required.

NEEA's insurance requirements are compulsory unless otherwise determined by NEEA in its sole discretion. NEEA may request documentation evidencing such coverage in a form determined sufficient by NEEA prior to awarding work under any subsequent contract with any selected final Bidder.

6.7 Cyber Assessment and Contracting

By submitting a proposal, Bidder understands and consents to NEEA's use of a third party for background checks regarding business health and cyber security. To facilitate this process, Bidder should include its full legal name and state of formation in the IR and agrees to fully cooperate with NEEA's cybersecurity assessment if required. Cyber Assessments are completed as part of NEEA's standard evaluation process for potential award of contract work, and NEEA estimates this process will be completed within one week after a Bidder is selected as a finalist Bidder.

Appendix A - Intent to Respond Form

RFP #53217

Project Title: Audit Services for Fiscal Years 2025 - 2029
NEEA Point of Contact: Roger Monette, Controller
rmonette@neea.org

Refer to RFP Section: Point of Contact for more details

PLEASE PRINT:

Company's full legal name	
Address	
City, State, Zip	
Contact Name	
Contact Title	
Phone #	
Fax #	
E-mail	

Please ensure the address listed represents the Company's state of incorporation and/or principal place of business.

The company named above intends to submit a proposal in response to NEEA's RFP listed above. The deadline for submitting this "Intent to Respond" form is end of the business day on the date listed in the RFP Section: RFP Schedule.