



# **Wateree Community Actions, Inc.**

**HEADQUARTERS:** 1915 Hardin Street, • Post Office Box 8328 • Columbia, SC 29202  
Phone: 803.807.9811 • Fax: 803.807.9810 • Email: [admin@wcai.org](mailto:admin@wcai.org) • Website: [www.wcai.org](http://www.wcai.org)  
**Annette Tucker, Chief Executive Director      Attorney Donald Gist, Board Chairman**

June 19, 2017

Subject: Request for Proposal - Independent Audit

Dear Sir/Madam,

Wateree Community Action, Inc. is accepting proposals from CPA firms to provide audit services for our organization's 2015 and 2016 Financials. We invite your firm to submit a proposal to us by June 23, 2017 for consideration.

Attached is the Request For Proposal (RFP). All questions regarding this proposal and additional information can be requested by contacting me at [atucker@wcai.org](mailto:atucker@wcai.org). I will also be available for a personal meeting upon request.

Thank you for considering this request.

Sincerely,

James Brown  
WCAI Board of Directors, Treasurer

# REQUEST FOR PROPOSAL

## INDEPENDENT AUDIT

***June 19, 2017***

### **I. BACKGROUND OF ORGANIZATION**

Wateree Community Actions, Inc. is a private, nonprofit, multi-county, representative organization. The tripartite structure of its 15-member governing board is in accordance with standards and requirements cited in the law which gave it creation authorization, The United States Office of Economic Opportunity (O.E.O.) Act of 1964, as amended and successors Acts.

Wateree Community Actions, Inc. was formed July 1970 out of the merging of two older community action agencies, Kershaw County Office of Economic Opportunity Commission (1966-1970) and Sumter County Economic Opportunity Corporation, Inc. (1967-1970). The agency further enlarged when two other community action agencies later merged with it, Clarendon County Economic Opportunity Council and Williamsburg-Lee Economic Opportunity Council.

On April 15, 1988, the agency again experienced new growth and expansion in response to a special request By Governor Carroll A. Campbell for Wateree to serve the economically disadvantage population of Richland County due to the demise of Midlands Human Resource Commission which once served Richland County. The Board of Directors accepted the charge, expanded its program scope and its geographic territory, thus, a five county service area was created.

**Mission Statement:** Wateree Community Action, Inc. is committed to enhancing the social and economic self-sufficiency of low income people and their environment of Clarendon, Kershaw, Lee, Richland, and Sumter Counties through a range of custom designed services and activities that are geared toward reducing poverty problems and making the community a better place to live.

#### **Description of Services:**

##### **Low Income Home Energy Assistance Program (LIHEAP)**

LIHEAP provides assistance with energy costs for low income households. Generally, eligible individuals receive help paying for heating and cooling costs.

##### **General Emergency Assistance Program (GEAP)**

Serves those who are homeless or at immediate risk of becoming homeless, and those who have experienced a substantial loss of housing, food, clothing or household furnishings due to fire, flood or similar disaster.

##### **Nutrient Program**

This program provides proper nutrition to individuals who cannot meet the need on their own. This service allows them to remain independent in their own homes. The service is available to low-income elderly and/or disabled individuals.

## **Education**

This program focuses on increasing the overall self-sufficiency of adult individuals by supporting educational and vocational training opportunities whereby a living wage can be earned. The program provides assistance with items such as GED, Tuition, Books, Supplies, Child care, Necessary tools and testing for a chosen course of study, Budgeting & financial literacy.

## **Employment**

This program focuses on increasing participants' future employability and earnings, as well as meeting immediate needs and supports the participants in achieving their own goals.

Eligible persons receive;

- \* Pre-employment skills training
- \* Placed (internship) receive a stipend
- \* Assistance with purchase of work uniforms, tools

## **Youth Leadership Program**

Recruitment of high school students that are challenge to make a difference in their communities. The program involves: Character education, volunteer projects, college tours, health education, civic events, afterschool tutoring, essay contest, job skill training, summer employment, and back to school supplies.

## **Head Start/Early Head Start Program**

Head Start programs promote school readiness of children ages birth to five from low-income families by supporting their development in a comprehensive way. Head Start programs support children's growth and development in a positive learning environment through a variety of services, which include

- **Early learning:** Children's readiness for school and beyond is fostered through individualized learning experiences. Through relationships with adults, play, and planned and spontaneous instruction, children grow in many aspects of development. Children progress in social skills and emotional well-being, along with language and literacy learning, and concept development
- **Health:** Each child's perceptual, motor, and physical development is supported to permit them to fully explore and function in their environment. All children receive health and development screenings, nutritious meals, oral health and mental health support. Programs connect families with medical, dental, and mental health services to ensure that children are receiving the services they need.
- **Family well-being:** Parents and families are supported in achieving their own goals, such as housing stability, continued education, and financial security. Programs support and strengthen parent-child relationships and engage families around children's learning and development.

Wateree Community Action, Inc. has an annual revenue of \$15,442,441 and 264 employees.

## **II. SERVICES TO BE PERFORMED**

### **Audit Services**

The audit of Wateree Community Action's statement of financial position and the related statements of activities, cash flows and functional expenses shall be performed in accordance with generally accepted auditing standards in the United States. The scope of the audit is to be sufficient to provide reasonable assurance the financial statements are fairly presented and free of material misstatement.

### **Tax Services**

Service required includes preparation of the annual IRS 990 tax return.

Proposals will be accepted only from parties that are free from all obligations and interests that might conflict with the best interests of Wateree Community Action, Inc. and have the capacity to provide services on a timely basis. The contract will be for a one-year period starting with the fiscal year ended December 31, 2015, with an annual option to renew for an additional two-year period.

### III. TIME FRAME

Description	Start Date	Completion Date
Planning and system evaluation		
Fieldwork		
Reporting:		
Presentation of draft audit to WCAI CEO & CFO		
Presentation of draft audit report to WCAI Audit Committee		
Final audit report (20 bound copies) to WCAI CEO		

### IV. CONTACT INFORMATION

Requests for additional information, visits to our site, review of prior financial statements and tax returns, and/or appointments with the treasurer, executive director or chief financial officer should be coordinated through:

Ronald Dixon (803)

807-9811 ext. 1002

[rdixon@wcai.org](mailto:rdixon@wcai.org)

### V. RELATIONSHIP WITH PRIOR CPA SERVICE PROVIDER

These services have been provided by McGregor & Company for the past year. It is Wateree's practice to request proposals for audit services every three years. In preparing your proposal, be advised that management will give permission to contact the prior auditors.

## VI. AUDIT PROPOSAL FORMAT

To achieve a uniform process and obtain the maximum degree of comparability, it is preferred proposals be organized in the manner specified.

- *Table of Contents* - Clearly identify the material by section and page number.
- *Letter of Transmittal* - Briefly state your understanding of the work to be done and if the work can be performed within the time frame specified in this request.
- *General Information of the Firm* - Detail your firm's experience in providing auditing and tax services to companies in the not-for-profit sector, as well as **community action** organizations of a comparable size to Wateree Community Action. Discuss the firm's independence with respect to Wateree. Also discuss commitments you make to staff continuity, including your staff turnover experience in the last three years.
- *Summary of the Proposed Team's Qualifications* - Identify the partners, managers and in-charge accountant who will be assigned to our job if you are successful in your bid. Provide resumes for each of those persons specifying any recent experience and continuing education they have related to the type of services requested.
- *Audit Approach* - Describe how your firm will approach the audit of Wateree, including 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 finally, discuss the communication process used by the firm to discuss issues with management and audit committees of the board.
- *Annual Fee Estimate* - Estimate your annual charges and maximum fee (including estimated out-of-pocket expenses) based on a three-year engagement. Specify the projected number of hours by staff category and your standard billing rates for each class of professional personnel for each of the last three years.
- *Client References* - Include a list of the nonprofit clients the firm has audited in the past three years and furnish the names and telephone numbers of three of these clients whom we may contact.
- *Peer Review Report* - Provide a copy of the firm's latest peer review report, the related letter of comments, and the firm's response to the letter of comments.

## VII. EVALUATION OF PROPOSALS

Proposals will be evaluated using the following criteria:

- The firm's qualification and experience.
- The presentation and understanding of the scope of work.
- The firm's audit approach.
- The firm's ability to meet the time frame outlined in this request.
- The proposed audit team's technical experience with nonprofit organizations, organizations with revenues greater than \$ 14,000,000.
- The proposed team's recent continuing education related to nonprofit organizations.
- Cost-effectiveness of audit proposal.
- Client references.

## **VIII. ADDITIONAL INFORMATION (WCAI - Wateree Community Action, Inc.)**

WCAI will take every effort to ensure each firm submitting a proposal has equal access to information.

WCAI will not be liable for any cost incurred in the preparation of proposals. WCAI will not be liable for any fees or costs omitted from the proposal.

The submission of a proposal shall be *prima facie* evidence the firm submitting a proposal has full knowledge of the scope, nature, quantity and quality of work to be performed; the detailed requirements of the specifications; and the conditions under which the work is to be performed.

WCAI reserves the right to conduct personal interviews and conduct pre-contract negotiations with any or all the firms submitting proposals.

WCAI reserves the right to accept the proposal it considers most favorable to WCAI's interest, and the right to waive minor irregularities in the procedures. WCAI further reserves the right to reject any and all proposals and seek new proposals when such procedure is reasonable and in the best interest of WCAI.

Proposals must be addressed to James Brown, Treasurer and received by 5:00 pm on June 23, 2017 at:

1915 Harden St  
Columbia, SC 29204