

The Board of Directors
of
SC Chapter of the American Planning Association

Request for Proposal
from
Certified Public Accounting Firms
for
Audit Services

Bid Due Date: February 24, 2023
At 2:00PM

PO Box 10562
Rock Hill, SC 29731

SC Chapter of the American Planning Association is requesting proposals from interested firms to perform the annual audit of SC Chapter of the American Planning Association for the purpose of expressing an opinion on the Organization's financial statements and issuance of a recommendation letter to the Board of Directors.

Organization Information:

The SC Chapter of the American Planning Association is 501(c)(3) not for profit organization. The Chapter provides three conferences per year and provides an AICP Exam Prep Course for approximately 20 attendees. The following financial information is for the year ended December 31, 2022. The total budget for the fiscal year ending December 31, 2022, is \$82,525 in revenues and \$82,525 in expenses. The Organization processes approximately 5 disbursements a month. The Organization receives its primary support from fees for conferences and membership fees.

The structure of the Organization is 15 Board members. Your main contact for the audit will be Amy Chitwood, Chapter Administrator.

Accounting system

The Organization has contracted with the Catawba Regional Council of Governments for accounting services. Catawba Regional's staff will prepare the schedules and items you request for the audit.

The Organization's records are maintained on the basis of accounting principles generally accepted in the United States of America for not for profit organizations. We anticipate an unqualified opinion on this and future audits.

The Organization maintains its accounting records in AccuFund and the system can provide all information required for the audit.

Organization contacts

You can contact Amy Chitwood at 803-327-9041, achitwood@catawbacog.org to schedule an appointment to discuss this proposal and request any additional information.

Scope of Work:

- ◆ Completion of an audit of the Organization's financial statements for the fiscal year ending December 31, 2022, in accordance with accounting standards generally accepted in the United States of America. The firm will have an option for a multiple year engagement.
- ◆ The audit is to be performed in accordance with auditing standards generally accepted in the United States of America. The Organization does not meet the requirements for a Single Audit for the current fiscal year.
- ◆ Audit work is to begin as soon as possible after the fiscal year end.

- ◆ Fieldwork is to be completed by the engagement staff at the Organization's offices over consecutive days to optimize the efficiency of the work.
- ◆ The final audited financial statements are to be delivered within one week of the Organization's final approval of the preliminary draft.
- ◆ The engagement partner or other senior staff will present the audited financial statements to the Board of Directors at the first meeting following the delivery of the final audited financial statements.

Changes in the scope of work

- ◆ If significant changes occur in the Organization's financial information or in the complexity of the work as presented in this proposal, an amendment to the original agreement will be considered if an amendment proposal is presented to, and accepted by, the Board of Directors. No additional fees will be paid without the Organization's signed approval prior to performance of the work.

Delivery of Proposals:

SC Chapter of the American Planning Association recognizes that interested firms need time to review financial data in order to prepare a proposal. Additionally, the Organization must reserve time for adequate consideration of all proposals.

- ◆ Proposal must be received by the Organization no later than February 24, 2023 at 2:00pm (via mail or electronically to achitwood@catawbacog.org)

Proposal Content:

Proposing firm:

- ◆ Description of the firm
- ◆ Any relationships with SC Chapter of the American Planning Association's staff or Board of Directors

Experience and resumes

- ◆ Statement of the firm's understanding of the scope of work.
- ◆ Statement of the firm's expertise and experience with not for profit organizations. Also, provide statements of experience for the engagement partner and the staff that will be assigned to the work.
- ◆ A work plan detailing the firm's approach to the engagement, planned procedures, and a timeline of events.

Engagement fee

- ◆ Present both an engagement fee for a single year engagement and an engagement fee for a three-year engagement. The three-year engagement fee should show the individual amounts for each of the three years. The Organization recognizes the mutual advantage of a continuing multi-year relationship, but either party may cancel a multi-year contract following evaluation of the first years' service on a three-year contract.
- ◆ Define the estimated hours and rates for the engagement, including the estimated hours and rates by level for the engagement partner and the following if applicable, reviewing partner, manager, senior staff, and staff.

References

- ◆ The proposal should include the references of no less than three similar organizations that SC Chapter of the American Planning Association may contact. Include the name of the organization, contact at the organization, address and phone number, and the date and type of services performed.

Other items

- ◆ Copy of the firm's engagement letter that will be prepared if the firm is accepted.
- ◆ Copy of the firm's last peer review, including comments if not included in the peer review letter.
- ◆ Proposed time line for the engagement.
- ◆ Preliminary copy of the items and schedules that will be requested from the Organization for the audit.

Proposal evaluation

The SC Chapter of the American Planning Association's selection committee will review and evaluate the proposals during the week of February 27 – March 3. Each written proposal will be evaluated on the following:

- ◆ technical experience of the firm and the audit team,
- ◆ expertise, reliability and reputation of the firm,
- ◆ level of staff and ratio of time devoted to the work by the engagement partner or other senior staff,
- ◆ size and structure of the firm, and
- ◆ fee structure.

As part of the selection process, the selection committee may

- ◆ contact references provided in the proposal, and
- ◆ request oral presentations by key members of the engagement team from selected firms.

Contract award

The contract will be awarded no later than March 10, 2023, after final approval by the Board of Directors.

The Organization reserves the right to:

- ◆ cancel this solicitation for services,
- ◆ reject any and all proposals, and/or
- ◆ select the firm that, in the selection committee's judgment, best meets the needs and culture of the Organization regardless of differences in proposed fees.