



Foundation for Early Childhood Education, Inc.

CHILD DEVELOPMENT CENTERS

Excellence in Early Childhood Education and Human Services



REQUEST FOR PROPOSAL

Single Audit & 990 Tax Return

Foundation for Early Childhood Education request bids for annual single audit and 990 tax return for fiscal periods ending:

- **June 30, 2024**
- **June 30, 2025**
- **June 30, 2026**
- **June 30, 2027**
- **June 30, 2028**

The contract can be issued for five consecutive audit years with a condition for management review each year, to verify selection based on performance during contract years.

Inquiries and proposals should be directed to:

Foundation for Early Childhood Education
Attention: Qi Xu, Fiscal Officer
Email: Accounting@foundationheadstart.org

Tel: (626) 572-5107 Ext 779 or (626) 677-5779



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I. Profile for Foundation for Early Childhood Education

Foundation for Early Childhood Education is a Non-Profit Corporation (501c) (3) incorporated under the laws of California for the purpose of providing complete child care services primarily to low income families, emphasizing a quality education and nutrition program for their children. Foundation's Child Development and Nutrition Programs (Child Development Programs) operate from the funding that the Foundation receives as a sub-recipient from the Los Angeles County Office of Education (LACOE). In addition, the State of California Department of Education (CDE) provides funding to Foundation for the Preschool Program and Child Care Food Program, which provide the needs to the children of the Head Start Program. Approximately 88% and 10% of Foundation's total revenue is received from LACOE and CDE, respectively. Foundation is governed by volunteer board of directors.

Administrative offices and all records are located at
3450 East Sierra Madra Boulevard
Pasadena, CA 911007

The records to be audited are a combination of hard copy and electronica data and reports from our Micro Information Products (MIP) SAGA/Abilia nonprofit accounting software.

There are several bank accounts for which three are checking accounts, one vacation trust money market account, and one certified deposit account. We reconcile the cash account monthly through MIP.

Summary of financial operations:

- Annual budget around \$14 million
- The payroll records are an automated payroll system with Paylocity for current around 130 employees. Paylocity is the payroll provider.
- Besides, Accounts Payable writes around 1,500 checks a year, we use ACH weekly for the payment.
- Abila/sage/MIP is the software used for accounting funds.
- There is one concentration checking account for all grants.



II. Proposal Specifications

A. Purpose

This Request for Proposal (RFP) intent is to procure the services of an Independent Public Accountant firm to perform a single audit and 990 Tax Return for the year ending June 30, 2024 and the subsequent 4 years, 2025, 2026, 2027 & 2028, contingent on satisfactory work completion in each year prior.

B. Conditions of Proposal

1. Closing Submission Date: no later than 4:30 p.m. on January 19, 2024. Later proposals will not be considered.
2. Inquiries: regarding this RFP should be directed to Q_xu@foundationheadstart.org
Attention Qi Xu
3. Submission Proposal:

email to Accounting@foundationheadstart.org

C. Requirements of Proposal - must include the following:(please index the response):

1. A letter of transmittal signed by an owner, principal or officer of the firm who is authorized to commit the firm to contractual obligations.
2. Non-debarment Certification. A certified statement that the firm is not debarred, suspended or otherwise prohibited from professional practice by any federal, state or local agency.
3. Experience and Qualifications. Resumes or descriptions of the Firm's principals and staff who will be assigned to the work, including the relevant license numbers of the CPAs and/or other staff. The resumes or descriptions should detail the individual's expertise and firm's expertise in handling the type of services solicited in this RFP.
4. References. Contact information from several professional references. Provide the name, address, telephone number and email address of three clients for whom the firm has performed services similar to those required under this RFP. These references should include the type of work performed and comment on the timeliness and quality of service provided.



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5. Prior Auditing Experience. The Offeror should describe its prior auditing experience, including the names, types of agencies/businesses, addresses, contact persons, and telephone numbers of prior organizations audited.
6. Most Recent Peer review report
7. Fee Schedule / Compensation. The Firm must indicate its hourly rates for the staff assigned to the project and its proposed reimbursable expenses.
8. Small and/or Minority-Owned Businesses: An Offeror qualifies as a small business firm if it meets the definition of "small business" as established by the Small Business Administration (13 CFR 121.201).

D. Evaluation of Audit Proposal

- 1 RFP Timeline. The following are proposed dates relating to this selection process.

December 21, 2023	RFP Issued
January 12, 2024	Questions in writing, due by 4:00 pm.
January 17, 2024	Responses to questions
January 26, 2024	Proposals due by 4:00 pm. pst
January 29, 2024-February 21, 2023	Review of Proposals, Arrange interview if needs.
February 21, 17, 2024	Recommendation to the Foundation for Early Childhood Education, Inc. board and auditor selection

- 2 Questions. All questions must be submitted in writing no later than 4:00 pm on January 12, 2024 . No questions will be responded to after the question and answer period has expired. Questions are to be emailed to:

Email: Accounting@foundationheadstart.org

3. Proposals will be initially evaluated based on the criteria set forth in the proposal requirements (see section C.). A certain number of top proposers (firms) may be invited to make an oral presentation to a selection committee by conference call, if necessary. The Foundation for Early Childhood Education reserves the right to re-evaluate written proposals upon the completion of the oral presentation.
4. Notification of Award:
 - a. It is expected that a decision selecting the successful audit firm will be made within one week of the closing date for the receipt of proposals.
 - b. Upon conclusion of final negotiations with the successful audit firm, all Offerors submitting



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proposals in response to this Request for Proposal will be informed, in writing, of the name of the successful audit firm.

5. Nonresponsive Proposals:

Proposals may be judged nonresponsive and removed from further consideration if any of the following occur:

- a. The proposal is not received in a timely manner in accordance with the terms of this RFP.
- b. The proposal does not follow as described in section C proposal requirements. Make sure to index your response to the requirement list.

E. Selection of Audit Firm

Selection of firm to perform the audit will be based on the extent to which the firm(s) responds to the criteria listed in section D. proposal requirements:

Criteria	Points
Experience and qualifications	20
References	10
Prior auditing experience	25
Peer review	5
Fee schedule / compensation	35
Small or minority owned business (per 13 CFR 121.201)	5
Total Points Possible	100

F. Audit Payment Terms

1. Payment of audit fees shall be in accordance with the Foundation's disbursement procedures. Payment of a lump sum fee for each single audit shall be made only after the audit report has been submitted and approved. Requests for partial payments may be made but must be accompanied by an audit progress report.

2. Delivery Schedule

The Offeror shall email and deliver 10 final audit reports to Foundation for Early Childhood Education no later than **October 31 each year**.

If the Offeror fails to make delivery of the audit reports within the time schedule specified herein, or if the Offeror delivers audit reports that do not conform to all of the provisions of this contract, Foundation for Early Childhood Education may, by written notice of default to the Offeror, terminate the whole or any part of this contract. Under certain extenuating circumstances, the contracting agent may extend this schedule



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upon written request of the Offeror with sufficient justification.

3. Exit Conference

An exit conference with Foundation for Early Childhood Education representatives and the Offeror's representatives will be held at the conclusion of the fieldwork. Observations and recommendations must be summarized in writing and discussed with *Foundation for Early Childhood Education*.

G. Certifications

On behalf of the Offeror:

- A. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
- B. The individual signing certifies that the Offeror is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Offeror.
- C. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
- D. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.
- E. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
- F. The individual signing certifies that he/she has read and understands all of the information in this Request for Proposal.
- G. The individual signing certifies that the Offeror, and any individuals to be assigned to the contract, does not have a record of substandard work and has not been debarred or suspended from doing work with any governmental organization.

Dated this _____ day of _____, 20____.

(Offeror's Firm Name)

(Signature of Offeror's Representative)

(Printed Name and Title of Individual Signing)