

The Ozarks Area Community Action Corporation (OACAC) is seeking proposals for auditing services. The award will be for a five-year period beginning with the 2023 Fiscal Year (October 1, 2022 through September 30, 2023). This audit will cover all financial records of the organization, and is to be made in accordance with generally accepted auditing standards and standards applicable to financial audits contained in Government Audit Standards and the provisions of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

**I. Information about Ozarks Area Community Action Corporation:**

A. Recipient and Address of Proposals:

1. Name and address:

Ozarks Area Community Action Corporation  
215 South Barnes  
Springfield, MO 65802-2204

2. Contact:

Ken Waugh  
Fiscal Officer  
Phone: 417-873-3380  
[kwaugh@oac.ac](mailto:kwaugh@oac.ac)

3. Two (2) copies of the proposal should be delivered to Mr. Waugh at the address in I. A.1. above by 5:00 pm, Friday, June 23, 2023.

B. Nature of Services Required:

1. The consolidated, comparative Title 2 CFR Part 200 audit will cover all financial records of the organization.

2. The scope of audit work required includes:

a. Examination of the financial statements of OACAC.

Total grant and contract expenditures for Fiscal Year 2023 (Oct 2022 – Sep 2023) are expected to exceed \$25 million. See enclosed information for reports that will be required.

- b. Examination of the financial statements of the Dallas County Public Housing Agency (PHA), for which OACAC acts as fiscal agent, for the PHA Fiscal Year, July 1, 2022 through June 30, 2023.

Completion of this (separate) audit will require knowledge of the HUD REAC requirements for verification of Agency prepared REAC report and certification of electronic entry of that report by OACAC staff. Addendum reports are required to be attached. Copies of the reports from the 2022 audit can be seen on the OACAC website [www.oac.ac](http://www.oac.ac) under the about tab and then resources.

Financial information for this program will be combined with the Agency wide audit on the Agency's fiscal year basis as well. The program is reported under the same EIN as the Agency.

- c. Evaluation of internal control and review of compliance with all federal and state regulatory provisions for the programs described in the Attachment.
- d. Examination of the OACAC Matching Plan (403(b) retirement plan) for calendar year 2023.

3. In addition to the appropriate financial statements and footnote disclosures, as well as reports and other information required by the Single Audit Act, special reconciling reports are required. A copy of the prior year reports can be viewed on the OACAC website at [www.oac.ac](http://www.oac.ac) under the about tab and then resources.
4. The fee quote will include preparation of the federal information return, Form 990 Return of Organization Exempt From Income Tax for OACAC. A copy of the current return can be viewed on the OACAC website [www.oac.ac](http://www.oac.ac) under the about tab and then resources.

5. Description of Organization's Records to be audited:

See attachment for a brief description of each program that OACAC operates. That information will include approximations on budget figures, and the appropriate federal regulations governing the program.

6. All transactions are input to a commercial accounting package called **MIP Fund Accounting Software**. Transaction records are available, as are detailed and year-to-date general ledgers of OACAC and all affiliated programs. Each program has its own self-balancing set of accounts.

C. Assistance Available to Proposer

1. Assistance is available from the OACAC finance staff in the following areas:

- a. The staff prepares schedules, work papers, and confirmations.
- b. The staff will pull documents from listings provided by the audit firm, and will reproduce documents as needed, with notice within a reasonable time of need.
- c. The organization operates on a PC network in a **MIP Fund Accounting** software package. Use of the system would be on an as available basis. An electronic backup of the accounting data base can be provided if requested.

2. OACAC will issue an appropriate management representation letter once the audit is complete, and after review of the preliminary draft report.

## E. Time Considerations and Requirements

The following dates involving proposal, audit work commencement and completion, and report review and completion are firm unless waived by OACAC due to unforeseen circumstances.

1. Date and time for proposal submission is 5:00 p.m., Friday, June 23, 2023. Two (2) copies of the proposal should be submitted to:

Ken Waugh  
Fiscal Officer  
OACAC  
215 S. Barnes  
Springfield, MO 65802-2204

2. Notification of auditor selection will be determined by action by the OACAC Board of Directors, who will meet to discuss proposals received.
3. Required timelines for audit for Fiscal year 2023:
  - a. Field work may be started after November 1, 2023, for our Dallas County Public Housing (PHA) audit; audit for PHA must be completed prior to the March 26, 2024 OACAC Board meeting. Certification of audited REAC report must be completed as well.
  - b. Field work may be started after December 1, 2023, for our OACAC Agency-wide audit. Audit for OACAC must be completed prior to the March 26, 2024 OACAC Board meeting.

## F. Contractual Arrangements

This contract is for the fiscal years ending September 30, 2023 through September 30, 2027.

Any major change in audit requirements or any additional services required would be subject to separate arrangements.

## **II. Information Requested From Proposer**

To facilitate a comparison, proposals should be organized in the manner outlined below:

### **A. Title Page**

Show the RFP subject, the name of your firm, address, telephone number, the name of the contact person, and the date.

### **B. Table of Contents**

Include a clear identification of the material by section and by page number.

### **C. Letter of Transmittal**

Please limit to one or two pages.

1. Briefly state your firm's understanding of the work to be done and make a positive commitment to perform the work within the time period.
2. State the all-inclusive fee for which the work will be done. A breakdown will be required for the separate Dallas County Public Housing Report.
3. Give the names of the persons who will be authorized to make representations for your firm, including their titles.

### **D. Profile of the Proposer**

1. State whether your firm is local or regional.
2. Give the location of the office from which the work is to be done and the number of partners and professional staff employed at your office.

3. Describe the range of activities performed by your office such as audit, accounting, tax service, or management services.
4. Describe your office's computer capability, including the numbers and classifications of personnel skilled in computers who will work on the audit.
5. Describe your knowledge of and experience, if any, with **MIP Fund Accounting** software.
6. Describe your knowledge of and experience with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards requirements.

E. Summary of the Proposer's Qualifications

1. Identify the staff who will work on the audit. Resumes, including experience in auditing Not-For-Profits, Community Action Agencies, and PHA's for each person to be assigned to the audit, should be included. The resumes may be included as an appendix.
2. Provide three references from recent Not-For-Profit, Community Action agencies, and PHA's for whom your firm has completed an audit. Please provide the names and telephone numbers of client officials responsible for three of the audits listed.
3. A signed certificate stating the firm has not been debarred must be included within the proposal to be considered.
4. A copy of the most recent Peer Review of your firm must be included within the proposal to be considered.

F. Time Line

Include a detailed work plan which provides both a time line which includes tasks and expected hours for each, and demonstrates your understanding of the work to be accomplished.

G. Compensation

Estimate the total hours, the estimated out-of-pocket costs, and the resulting all-inclusive maximum fee for which the requested work will be done. Additionally, please provide a matrix of expected charges by program for the five years covered by this engagement. An appendix stating the hourly rates to be charged for each staff classification should be included.

H. Professional Liability Insurance

Please provide a statement regarding your firm's amount of Professional Liability Insurance.

I. Additional Data

Since data not specifically requested must not be included in the foregoing proposal sections, please give any additional information considered essential to the proposal in this section.

**III. Basis for Selection**

A. The selection criteria to be used will include the following:

1. Recent and relevant experience with Not-For-Profit, Community Action agency and / or PHA accounting and auditing
2. Recent and relevant experience with Governmental Grant accounting and auditing
3. Enrollment in the AICPA Quality Review Program

4. Appropriate limits of Professional Liability Insurance
  
5. Preference will be given to small business, minority owned firms or women's business enterprises (Title 2 U.S. CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards).
  
6. Price
  
7. Experience with fund accounting concepts

OACAC intends to consider all of the above criteria in the selection process. While price is certainly a consideration in the selection process, it is the intention of OACAC to select the auditor who presents the best proposal for the services requested, and all of the above criteria are important to the best proposal.



**OZARKS AREA COMMUNITY ACTION CORPORATION**  
**Actual and Estimated Expenditures for FYE 2023**

Description	Total	Federal	Non-Federal
CSBG	2,001,630	2,001,630	
SR FUNDS	146,600		146,600
CSBG NON FEDERAL	75,000		75,000
CSBG DALLAS CO THRIFT STORE	175,000		175,000
ECIP	8,716,334	8,716,334	
ECIP NON FEDERAL	3,000		3,000
HEAD START FEDERAL (HS & EHS)	18,070,250	18,070,250	
HS & EHS STATE AND OTHER	1,103,171		1,103,171
HS & EHS USDA	800,000	800,000	
HS & EHS INKIND	4,404,547		4,404,547
FEMA -EMERGENCY FOOD AND SHELTER	63,220	63,220	
PROJECT SHARE	234,000		234,000
FAMILY PLANNING	332,941	332,941	
FAMILY PLANNING FEE INCOME / OTHER	205,200		205,200
FAMILY PLANNING INKIND	175,000		175,000
FOSTER GRANDPARENTS	402,654	402,654	
FOSTER GRANDPARENTS INKIND	44,730		44,730
FOSTER GRANDPARENTS NON FEDERAL	40,130		40,130
WEATHERIZATION - DED	727,231	727,231	
WEATHERIZATION CDBG	24,900		24,900
WEATHERIZATION LIHEAP	931,729	931,729	
WEATHERIZATION - AECI	12,000		12,000
WEATHERIZATION - MHDC	150,000		150,000
WEATHERIZATION EMPIRE ELECTRIC	121,483		121,483
WEATHERIZATION NON FEDERAL	114,205		114,205
OZARKS HOME ENERGY SPEC. LLC	3,500		3,500
HOUSING DMH S+C	270,000	270,000	
DALLAS CO PUBLIC HOUSING AGENCY	3,300,000	3,300,000	
AGENCY FUNDS	50,000		50,000
TOTAL	42,698,455	35,615,989	7,082,466

**OZARKS AREA COMMUNITY ACTION CORPORATION**  
**FISCAL YEAR - OCTOBER THROUGH SEPTEMBER (AUDIT PERIOD)**  
**SERVING BARRY, CHRISTIAN, DADE, DALLAS, GREENE, LAWRENCE, POLK, STONE, TANEY & WEBSTER COUNTIES**

<b>Program Name / Funding Source</b>	<b>Program Year</b>	<b>Brief Description</b>
<b>Dallas County Public Housing Agency</b> Federal Source - HHS	July / June	Section 8 Vouchers for 10 county area (including rural Greene, excluding the city of Springfield). The agency is considered a Housing Authority (unit of local government) and requires a separate audit for their fiscal year. Summary information is also included in the Agency-wide audit.

**FEDERAL FUNDS - DIRECT AND PASSED THROUGH OTHER ENTITIES:**

<b>Head Start</b> Federal Source - HHS	September / August	Preschool services for over 800 3-5 year old children in Head Start centers in 10 counties served by OACAC.
<b>Early Head Start</b> Federal Source - HHS	September / August	Services for over 100 0-3 year old children in various centers in 10 counties served by OACAC.
<b>FOSTER GRANDPARENT PROGRAM</b> Federal Source - Corporation for National and Community Service	April / June*	Senior volunteers working with children in various job sites in 14 counties (10 counties served by OACAC, as well as Douglas, Laclede, Texas, and Wright counties).
<b>EMERGENCY FOOD &amp; SHELTER</b> Federal Source - FEMA, Department of Homeland Security	Various	Payment of food, shelter, and utility bills for eligible clients in emergency situations in 10 county area.
<b>COMMUNITY SERVICES BLOCK GRANT</b> Passed through State Division of Family Services, Federal Source - HHS	October / September	Core grant of the agency - Responsible for 10 county Neighborhood Center offices, agency outreach, intake, assessment and referral, resource distribution and community initiatives.
<b>ENERGY CRISIS INTERVENTION</b> Passed through State Division of Family Services, Federal Source - HHS	October / September	Payment of utility bills and energy repairs for eligible clients in 10 county area, and processing of Energy Assistance applications for the state of Missouri.
<b>FAMILY PLANNING</b> Passed through Missouri Family Health Council, Federal Source - HHS	April / March	Health and reproductive services to clients in 10 counties No surgical or abortion services. Supplemented with private fees and insurance payments.
<b>CHILD AND ADULT CARE FOOD PROGRAM</b> Passed through Missouri Department of Health Federal Source - USDA	September / August	Supplemental funds for Head Start and Early Head Start food program.
<b>SHELTER PLUS CARE</b> Passed through Missouri Department of Mental Health, Federal Source - HUD	July / June	Housing and utility assistance payments for eligible clients in Greene and Taney county.
<b>WEATHERIZATION</b> Passed through State Department of Economic Development, State Department of Social Services Federal Source - Department of Energy	July / June	Providing home weatherization services for eligible clients in 10 county area.

**OZARKS AREA COMMUNITY ACTION CORPORATION**  
**FISCAL YEAR - OCTOBER THROUGH SEPTEMBER (AUDIT PERIOD)**  
**SERVING BARRY, CHRISTIAN, DADE, DALLAS, GREENE, LAWRENCE, POLK, STONE, TANEY & WEBSTER COUNTIES**

Program Name / Funding Source	Program Year	Brief Description
-------------------------------	--------------	-------------------

**STATE & LOCAL FUNDED PROGRAMS / GRANTS:**

<b>MHDC HERO PROGRAM</b> Missouri Housing Development Commission	By Approved Project	Home Repair and Weatherization services for Eligible clients.
<b>RENTAL ASSISTANCE PROGRAM</b> Missouri Department of Mental Health	July / June	Housing and utility assistance for eligble clients referred by Missouri DMH.
<b>SENIOR TAX FUNDS</b> Local County Senior Taxes	Various	Provide services for senior citizens based on specific criteria determined by senior tax boards in 4 counties.
<b>TRANSPORTATION (FGP)</b> Missouri Department of Transportation	July / June	Supplement transportation provided for Foster Grandparents, paid as mileage reimbursement to the individual grandparents.
<b>MEDICAID</b> Missouri Division of Family Services	As Billed	Health, dental, developmental, and mental health services to eligible clients in Family Planning and Head Start.
<b>CHILD CARE REIMBURSEMENT</b> Missouri Division of Family Services	As Billed	Supplemental day care services in full year Head Start centers. Additional funds are collected as copayments paid by parents.
<b>VARIOUS COUNTY GOVERNMENTS</b>	Various	Funds from various county governments to supplement services provided by Family Planning, Foster Grandparents, Head Start, and others.

**OTHER**

<b>PROJECT SHARE</b> City Utilities of Springfield, Missouri	October / September	Provide utility assistance to eligible City Utilities clients. Eligibility criteria is determined by Project Share Advisory Committee.
<b>VARIOUS UTILITY COMPANIES</b>	Various	Missouri Gas Electric, Empire Electric, and AECI provide funding to supplement weatherization of eligible client homes.