

Stigler Health & Wellness Center, Inc.

Request for Proposal for
Audit Services
For the Period

December 1, 2021, to November 30, 2022

Inquiries and Proposals Should Be Directed To:

Stephanie Long
Chief Financial Officer

Stigler Health & Wellness Center, Inc.
PO Box 179
Stigler, OK 74462
(918) 967-3368 ext 2141

GENERAL INFORMATION

A. Purpose

This request for Proposal (RFP) is to contract for a financial and compliance audit for the year ending 11-30-22. The proposal must include costs for an additional four years. In addition, please include in the proposal, separate from the audit fees, preparation of the Federal Financial Report and Technical Assistance for Stigler Health & Wellness Center, Inc. during fiscal year 2023. The Offeror will also have the opportunity to provide bids on other services within the Statement of Price.

B. Who May Respond

Only licensed Certified Public Accountants, or licensed Public Accountants licensed before December 30, 1970 may respond to the RFP.

C. Instructions and Proposal Submission

a. Closing Submission Date

- i. Proposals must be submitted no later than 10:00 a.m. on **December 31, 2022**.
- ii. Proposals will be opened and the bid recorded at 1505 E Main Street in, Stigler, Oklahoma on January 10th, 2023, 10:00 a.m.

b. Inquiries

- i. Inquiries should be directed to: Stephanie Long, (918) 735-0332.

c. Conditions of Proposal

- i. All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Offeror and will not be reimbursed by Stigler Health & Wellness Center, Inc.

d. Composition

- i. All proposals must be submitted in writing. The proposal must include the following:
 1. Technical Proposal
 2. Statement of Price (form enclosed)
 3. Affidavit (form enclosed)

e. Instructions to Prospective Contractors

- i. Your Proposal should be addressed as follows:

Stigler Health & Wellness Center, Inc.
1505 E Main St, PO Box 179, Stigler, Oklahoma 74462
Attention: Stephanie Long

Failure to do so may result in premature disclosure of your bid. Proposals submitted will not be opened and reviewed until the time specified. It is the

responsibility of the Offeror to ensure that the proposals are received by the date and time specified.

f. Right to Reject

- i. Stigler Health & Wellness Center, Inc. reserves the right to reject any and all proposals received in response to this RFP. A contract for the accepted proposal will be based upon the factors described in this RFP.

g. Small and Minority-Owned Businesses

- i. Efforts will be made to utilize small and minority-owned businesses.
- ii. 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 121.3-8), by having average annual receipts for the last three fiscal years of less than four million dollars.

h. Notification of Award

- i. A decision selecting the successful audit firm will be made within 30 days after the opening of the proposals. Upon conclusion of final negotiations with the successful audit firm, all offerors submitting proposals in response to this RFP will be informed in writing that a decision has been made.

D. Description of Entity and Records to be audited

Stigler Health & Wellness Center, Inc. (SHWC) is a Federally Qualified Health Center, which serves Haskell, Sequoyah, McIntosh, Latimer, Leflore Pittsburg, and Muskogee counties in Oklahoma. In addition, SHWC is funded to operate Head Start sites in the before mentioned counties as well as Adair and Cherokee counties. Stigler Health & Wellness Center, Inc. is a private, non-profit corporation and has been determined to be exempt from federal income tax under section 501c(3) of the Internal Revenue Code. It is governed by a 15 member volunteer Board of Directors. Administrative offices and all records are located at 1505 E Main St, Stigler, Oklahoma 74462. Other offices are located throughout the area served.

In addition, Stigler Health & Wellness Center, Inc. operates two support 501c(3) organizations: HWC Real Estate Holding Company, Inc. (HWC RE) and HWC Foundation, Inc. (HWC F) These support organizations should be included in the audit both in individual and consolidated schedules. HWC RE was set up to facilitate a New Market Tax Credit project. HWC F is a supporting foundation set up to further the organization’s mission through fundraisers.

Stigler Health & Wellness Center, Inc. has an automated bookkeeping system. Previously submitted Form 990s and audits will be available for review by offerors prior to proposal submission.

- E. At the discretion of Stigler Health & Wellness Center, Inc., this audit contract can be extended for four additional one-year periods. The cost of the optional years will be based upon the cost per thousand dollars audited expenditures as bid in the Statement of Price.

SPECIFICATION SCHEDULE

A. Scope of Financial Compliance Audit

The purpose of this RFP is to obtain the services of an independent public accounting firm (hereinafter referred to as "Offeror") to perform a financial and compliance audit of Stigler Health & Wellness Center, Inc.

B. Description of Programs/Contracts/Grants

Stigler Health & Wellness Center Inc receives funding from the various sources listed below as well as program income from patient services. With the funding, we provide medical, dental, behavioral health, optometry, substance use disorder (residential and out-patient), pharmacy (340b contracted and in-house retail) and head start services. For information, please visit our website at <https://healthwellnessok.com/>.

Federal

- US Department of Health & Human Services
 - Health Center Program Cluster
 - Health Center Program (93.224)
 - Grants for New & Expanded Services under the Health Center Program (93.527)
 - COVID-19 – Health Center Program (93.224)
 - Head Start Cluster (93.60)
 - Oklahoma Department of Human Services/Child Care & Development Block Grant (93.575)
 - Rural Health Care Services Outreach, Rural Health Network Development & Small Health Care Provider Quality Improvement (93.912)
 - COVID-19 Claims Reimbursement for the Uninsured Program & the COVID-19 Coverage Assistance Fund (93.461)
 - Oklahoma Department of Mental Health & Substance Abuse Services
 - Block Grants for Prevention & Substance Abuse Services (93.959)
 - Temporary Assistance for Needy Families/TANF Cluster (93.558)
 - Drug Court Discretionary Grant Program (16.585)
 - Substance Abuse & Mental Health Services Projects of Regional & National Significance (93.243)
 - Opioid STR (93.788)

- Block Grants for Community Mental Health Services (93.958)
 - COVID-19 Provider Relief Fund & American Rescue Plan (ARP) Rural Distribution (93.498)
- US Department of Agriculture
 - Oklahoma State Department of Education – Child & Adult Care Food Program (10.558)

Other

- Oklahoma State Department of Health legislatively appropriated funds to FQHCs to supplement federal funding
- Oklahoma Department of Mental Health & Substance Abuse Services
- Pharmacy
 - 340B Drug Pricing Program
 - Third Party Payers (Medicare, Medicaid, Commercial Insurance)
- Non-Federal Share
 - During the fiscal year to be audited, the organization received a waiver on the 20% match ordinarily required
- Primary Care Network of Oklahoma (PCNOK)-a Medicare ACO
- Oklahoma State Department of Health Disparities Grant
- United Way
- Arnall Family Tree Grant

C. Performance

The Stigler Health & Wellness Center, Inc. records are to be audited for the period of December 1, 2021 to November 30, 2022.

The Offeror is required to prepare one audit report in accordance with:

- a. Government Auditing Standards,
- b. U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement,
- c. OMB-Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations,
- d. Generally Accepted Auditing Standards (GAAS),
- e. Applicable Standards of American Institute of Certified Public Accountants,
- f. OMB Circular A-122, Cost Principles for Non-Profit Organizations, and
- g. OMB Circular A-110, Grant and Agreements with Institutions of Higher Educations, Hospitals, and other Non-Profit Organizations.

The Offeror is required to prepare additional schedules as required by funding agencies. The additional schedules will be prepared in accordance with any audit guidelines issued by funding agencies.

D. Federal Financial Report

The Offeror is required to prepare the annual Federal Financial Report (SF-428) for the fiscal year ending November 30, 2022 as required by Health Resources and Services Administration.

E. Technical Assistance

Technical assistance will be provided to Stigler Health & Wellness Center, Inc. as requested during fiscal year 2023. The technical assistance will be provided by telephone or on site if required for up to 8 hours.

F. Delivery Schedule

Offeror is to transmit a digital copy of the draft audit report to the CEO and CFO of Stigler Health & Wellness Center, Inc. The draft audit report is due by May 31, 2013.

The Offeror shall deliver the final report in digital PDF format with all applicable audit schedules to CEO and CFO, no later than June 30, 2023. Reports may be submitted earlier than the above schedule.

However, if the Offeror fails to make delivery of the audit reports within the time schedule specified herein, or if the Offeror delivers audit reports which do not conform to all the provisions of the contract, Stigler Health & Wellness Center, Inc. may, by written notice levy a penalty of one hundred (\$1,000.00) per day, or by written notice of default to the Offeror, terminate the whole or any part of the contract. Under certain extenuating circumstances the contracting agency may extend this schedule upon written request of the Offeror with sufficient justification.

G. Statement of Price

The Offeror's proposed price should be submitted in a separate sealed envelope marked "Statement of Price". Offeror may, at its option, include information indicating how the price was determined. For example, the Offeror could indicate the estimated number of hours by staff level, hourly rates, and total cost by staff level. Any out-of-pocket expenses such as travel and lodging should be in separate sealed envelope marked "Determination of Price".

H. Payment

Payment will be made when Stigler Health & Wellness Center, Inc. has determined that the total work effort has been satisfactorily completed. Should Stigler Health & Wellness Center, Inc.

reject a report, Stigler Health & Wellness Center, Inc.'s authorized representative will notify the Offeror in writing of such rejection giving the reason(s). The right to reject a report shall extend throughout the terms of this contract and for ninety (90) days after the Offeror submits the final invoice for payment.

Upon delivery of the final reports to Stigler Health & Wellness Center, Inc., and upon their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for the audit. Ten percent of the contract will be withheld until the audit report is accepted by the U.S. Department of Health and Human Services.

I. Audit Review

All audit reports prepared under this contract will be reviewed by Stigler Health & Wellness Center, Inc., the U.S. Department of Health and Human Services, and other funding sources to ensure compliance with the standards and guidelines specified.

The Audit Report will not be final until accepted by the U.S. Department of Health and Human Services.

J. Exit Conference

An exit conference with Stigler Health & Wellness Center, Inc.'s 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 Stigler Health & Wellness Center, Inc. It should include internal control and program compliance observations and recommendations.

K. Presentation

Upon completion of the final Audit report, the Offeror will present to the Stigler Health & Wellness Center Board of Directors, at the next scheduled monthly board meeting, the audited financial statements and any observations and recommendations.

L. Workpapers

Upon request, the Offeror will provide a copy of the workpapers pertaining to any questioned cost determined in the audit. The workpapers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.

The workpapers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the General Accounting Office, and Stigler Health & Wellness Center, Inc.

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to Stigler Health & Wellness Center, Inc., the Offeror agrees not to publish, reproduce, or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit others to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Offeror's possession, to those employees on the Offeror's staff who must have the information on a "need-to-know" basis. The Offeror agrees to immediately notify, in writing, Stigler Health & Wellness Center, Inc, in the event the Offeror determines or has reason to suspect a breach of this requirement.

M. AICPA Standards

The AICPA Standards state:

Ethics Interpretation 501-3 – Failure to follow standards and/or procedures or other requirements in governmental audits: Engagements for audits of government grants, government units, or other recipients of government monies typically require that such audits be in compliance with government audit standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted audit standards. If a member has accepted such engagement, and undertakes an obligation to follow specified government audit standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards, (s)he is obligated to follow such requirements. Failure to do so is an act discreditable to the profession in violation of Rule 501, unless the member discloses in his report the fact that such requirements were not followed and the reasons thereof.

Offeror's Technical Proposal		Range
a.1	Experience with Stigler Health & Wellness Center, Inc.	0-10
a.2	Experience with other FQHCs, list number of entities. In the case of a large firm with branch offices, the only audits to be counted are those performed by the branch making the proposal.	0-10
a.3	Experience performing Single Audits, list years.	0-10
a.4	Auditing Federal funds, especially for the types of programs in the Audit Schedule.	0-10
b.	Size of Staff - The size of Offeror's accounting audit staff including the managing partner or proprietor is regarded as an indication of Offeror's ability to ensure timely performance. In the case of a large firm with branch offices, list only the staff at the branch making the proposal and that will be included in the organization's audit process. Also, state the date the external quality control review is to be conducted. Provide a copy of the firm's most recent peer review report.	0-10
c.	Makeup of Audit Team	0-15
d.	Audit Plans and Understanding of Work	0-25
e.	Reference checks	0-10
f.	Experience with Greenway Intergy	0-10
g.	Experience with MIP Accounting Systems	0-10
h.	Experience with ComputerRx	0-10
i.	Experience with 340Basics	0-10
j.	Price (Lowest price receives 10 points)	0-10
Total Points Possible		150

A. Offeror's Experience (0-40 points)

This category rates Offeror's experience doing the type of work required. The only financial statements and audits to be listed are those completed by Offeror within three (3) years prior to the due date of this proposal. Be sure to identify the specific entity for which the work was performed, including a contact person for each. The information needed concerns Offeror's experience.

B. Size of Offeror's Staff (0-10 points)

The size of Offeror's accounting audit staff including the managing partner or proprietor is regarded as an indication of Offeror's ability to ensure timely performance. In the case of a large firm with branch offices, list only the staff at the branch making the proposal. In the case of a joint proposal, list staff in each firm. Also, state the date the external quality control review is to be conducted. Provide a copy of the firm's most recent peer review report.

C. Audit Team (0-15 points)

This category assesses the audit team on the basis of individual team member's qualifications. A maximum of five team members will be considered; the score is the average of members' scores, so the number of members makes no difference.

List only team members who would actually perform the audit for each; include:

- a. Credentials (LPA, CPA)
- b. Position in firm and on team – identify as follows:
 - i. Partner in charge of audit, or proprietor, or equivalent – only one per team will be counted.
 - ii. Manager or equivalent – only one per team will be counted.
 - iii. Senior accountant
 - iv. Staff (junior) accountant
- c. Years of experience
- d. Audit experience within three (3) years prior to due date of proposal.

List the individual's experience in the same categories as required for Section One (1) of the Technical Proposal. Be sure to identify the entity for which the work was performed.

- e. List the individual's continuing education hours in the area government or auditing received in the last two years.
- f. State if the individual is a member of the Oklahoma Society of Certified Public Accountants.
- g. State if the individual is a member of the American Institute of Certified Public Accountants.

Resumes may be submitted as part of this category.

D. Audit Plan and Understanding of Work (0-25 points)

This category requires a narrative to demonstrate Offeror's comprehension of the audit specifications and objectives. Scoring will be based on the Offeror's description of work to be performed and how, including time estimates, supervision, and statistical sampling procedures.

E. References (0-10 points)

Identify each entity and provide a contact person for each. Submittal of this information permits Stigler Health & Wellness Center, Inc. to verify these references.

F. Experience with Greenway Intergy (0-10 points)

This category allows the Offeror to explain prior experience with using the Vitera Intergy practice management software and practice analytics, used by Stigler Health & Wellness Center, Inc.

G. Experience with MIP Accounting System (0-10 points)

This category allows the Offeror to explain prior experience with using the MIP accounting system, used by Stigler Health & Wellness Center, Inc.

H. Experience with ComputerRx (0-10 points)

This category allows the Offeror to explain prior experience with using the ComputerRx pharmacy system, used by Stigler Health & Wellness Center, Inc.

I. Experience with 340Basics (0-10 points)

This category allows the Offeror to explain prior experience with using the 340Basics, used by Stigler Health & Wellness Center, Inc. in conjunction with the 340b program.

J. Statement of Price (0-10 points)

Offeror's price for auditing the contracts listed in the Audit Schedule (enclosed) shall be submitted on the Statement of Price form. This bid shall be stated in two ways:

- a. Total for the audit to be performed;
- b. Total expressed as amount per \$1,000 of cost to be audited

The price per \$1,000 is based on the total bid applied to grand total to be audited.

The price included all of Offeror's expenses for labor, communications, travel and miscellaneous items. No additional charges will be allowed without a written notice or agreement and approval by both parties.

The Price must be guaranteed for ninety (90) days after the due date for bids.

In the event the amount audited is less than shown on the Audit Schedule, the total price of the audit shall be determined by the amount per \$1,000.

K. Proposal Evaluation

a. Non-responsive Proposals

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

- i. The Proposal is not received timely in accordance with the terms of this RFP.
- ii. The Proposal does not follow the specified format.
- iii. The Proposal does not include the properly completed affidavit.
- iv. The Proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with Government Auditing Standards.

The successful bidder will be contacted in writing of the award. Instructions regarding the contracting process will be provided in the award letter. All other Offerors will be notified of a decision upon execution of the contract.

AFFIDAVIT (CERTIFICATIONS)

On behalf of the Offeror, I, _____, of lawful age, being duly sworn upon oath, certify:

- A. That I am authorized to submit this proposal and to contract on behalf of the Offeror.
- B. That I or any member of my firm have not paid, given, or donated or agreed to pay, give or donate to Stigler Health & Wellness Center, Inc. or any officer or employee of Stigler Health & Wellness Center, Inc. any money or other thing of value, including any special consideration, either directly or indirectly, in seeking to procure this contract.
- C. 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.
- D. That the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
- E. That there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
- F. That the Offeror is a properly licensed Certified Public Accountant, or a Public Accountant licensed before December 30, 1970.
- G. That the Offeror meets the independence standards of Government Auditing Standards.
- H. That I have read and understand the following publications relative to the proposed audits:
 - 1. Government Auditing Standards (yellow book)
 - 2. OMB Circular A-133 Compliance Supplement (June 1997)
 - 3. Government Auditing Standards and Circular A-133 Audits (AICPA Audit Guide)
 - 4. Head Start Policy and Regulations under the act 1303.3 45CFR Part 75
 - 5. 2 CFR Chapter I, Chapter II, Part 200, et al. Uniform Administrative
 - 6. Department of Health and Human Services, "Administration of Grants", 45CFR Part 74 (June 9, 1981)
 - 7. OMB Circular A-110, "Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations" (November 1993).
 - 8. OMB Circular A-122, "Cost Principles for Nonprofit Organizations" (August 1997).
 - 9. A Guide for Nonprofit Organization: Cost Principles and Procedures for Establishing Indirect Cost and Other Rate for Grants and Contract with the Department of Health and Human Services (May 1983).
 - 10. ICPA Audit and Accounting Guide, Not- for-Profit Organizations.
 - 11. OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations (June 1997).

I. That I have read and understand all of the information in this Request for Proposal, including the formation on the programs/grants/contracts to be audit.

J. That the Offeror and any individuals to be assigned to the audits do not have a record of substandard audit work. (If the Offeror or any individual to be assigned to the audits has been found in violation of any state of AICPA professional standards, this information must be

Dated this _____ day of _____, 20__.

_____ (Offeror's Firm Name)

_____ (Signature of Offeror's Representative)

_____ (Printed Name and Title of Individual Signing)

Subscribed and sworn to before me this _____ day of _____, 20__.

_____ Notary Public

My Commission expires _____

STATEMENT OF PRICE

Required Items

1a	Total price for auditing Stigler Health & Wellness Center, Inc.	\$	
OR			
1b	Total price expressed as amount per \$1,000 of cost to be audited for this audit period	\$	per \$1,000
2	Total price for completing form SF-428	\$	
3	Total price for technical assistance	\$	

Optional Items

4	Total price expressed as amount per \$1,000 of all cost to be audited for 2nd Year	\$	per \$1,000
5	Total price expressed as amount per \$1,000 of all cost to be audited for 3rd Year	\$	per \$1,000
6	Total price expressed as amount per \$1,000 of all cost to be audited for 4th Year	\$	per \$1,000
7	Total price expressed as amount per \$1,000 of all cost to be audited for 5th Year	\$	per \$1,000
8	Total price to prepare Tax Forms: 990 & 512E	\$	

The price is guaranteed for ninety (90) days after due date of this proposal.

I understand that if my firm is the successful bidder, Stigler Health & Wellness Center, Inc. at its option, may contract with my firm for 5 subsequent years audits without requiring additional competitive proposals.

_____ Firm Name of Offeror

_____ Signature

_____ Typed Name and Title

_____ Date