CAROLE ROBERTSON CENTER
for Learning

Educating, enriching, and empowering children and families.

Request for Proposals
For Professional Auditing Services
May 10, 2023

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Carole Robertson Center for Learning

Request for Proposals

For Professional Auditing Services

For the Fiscal Years Ending
June 30, 2023, 2024, 2025
with potential one-year annual extensions for
2026 and 2027

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CAROLE ROBERTSON CENTER FOR LEARNING REQUEST FOR PROPOSALS FOR AUDITING SERVICES

I. GENERAL INFORMATION

A. Purpose and Invitation to Submit Proposal

Carole Robertson Center for Learning (CRCL) is requesting proposals from qualified firms to furnish independent auditing services for its annual financial statements (including Single Audits) for its programs located in Illinois for the fiscal years ending June 30, 2023, 2024, 2025 with potential one-year annual extensions for 2026 and 2027.

This procurement will be based on the combined technical and cost proposal scores. Responsive proposals submitted in response to this Request for Proposal (RFP) will be evaluated with the intent of awarding a contract to the highest ranked Respondent.

All prospective Respondents will be afforded an opportunity to submit statements of qualifications in response to this request and will not be discriminated against on the basis of race, religion, color, national origin, age, sex, or disability in receiving consideration for an award of any contract entered into pursuant to this Request. This RFP is an invitation by CRCL for Respondents to submit an offer which may be subject to subsequent discussion. Submittal of a proposal does not create any right in or expectation to a contract with CRCL. CRCL reserves the right to reject any or all proposals and CRCL further declares that it will incur no financial obligations for any costs incurred by any company in preparing their proposal.

The Respondents shall work in close coordination with CRCL to serve the best interests of CRCL, and therefore shall at all times comply with all ethical requirements, including not acting in the interest of parties other than CRCL. The Respondent's scope of services shall not overlap or conflict with the scope of services of CRCL or representatives of CRCL.

There is no expressed or implied obligation for CRCL to reimburse responding firms for any expenses incurred in preparing proposals in response to this request. During the evaluation process, CRCL reserves the right, where it may serve the organization's best interest, to request additional information or clarification from proposers, or to allow corrections of errors or omissions. At the discretion of the organization, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

B. Company Representatives

Tineasha Ellis, Director of Accounting
Carole Robertson Center for Learning
1111 S. Western Ave., Suite B
Chicago, IL 60612
Phone: (312) 243-7300, Ext. 239
E-mail: tellis@carolerobertsoncenter.org

AND

Stanley Robertson, Controller
Carole Robertson Center for
Learning
1111 S. Western Ave., Suite B
Chicago, IL 60612
Phone: (312) 243-7300, Ext. 203
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Company representatives shall be the point of contact for any matters related to this RFP. Questions pertaining to technical, functional, operational, or contractual matters must be submitted in writing. The Company Representatives must receive all questions or requests for clarification concerning the meaning or interpretation of this RFP in writing at least three business days prior to the submittal deadline. Responses to inquiries and any supplemental instructions will be in the form of written addenda and will be shared with all known responders. Responses may be emailed as a written addendum before the date fixed for receiving the proposals to all respondents for which CRCL has names and addresses. CRCL is not responsible for any respondent's failure to receive such addenda. Respondents shall contact CRCL to ascertain whether any addenda have been issued. Failure to do so could result in an unresponsive proposal. No oral explanation given to one respondent before the RFP opening shall be binding on other respondents. All respondents are expected to carefully examine the proposal documents.

C. Company Overview

Mission:
To educate, enrich and empower children and families.

History and Present State:

Carole Robertson Center for Learning is a 501(c)(3) non-profit organization based in Chicago, IL and incorporated in 1976 by families and other community residents who knew that after-school and summer programming was a vital part of their children's development. That year, a popular and needed after-school program was threatened with being shut down after its sponsoring school closed, leaving the already underserved West Side neighborhoods with few options.

Community leaders and families were inspired by the light that came from one of our nation's darkest moments, the continued energy and spirit of the Civil Rights Movement, and channeled that inspiration into the formation of the Carole Robertson Center to bring equitable opportunities and experiences to youth in the community.

Programs:

Infant Toddler Development

Provides full-day, full-year care and education for children six weeks to three years of age. Children are nurtured in classroom environments that support healthy development and growth to prepare them for success in school and in life. Teachers emphasize responding to children's natural cues, providing continuity of care, and building strong and consistent relationships between children, parents, and staff.

Pre-School Education

Promotes positive development in children three to five, preparing them for success in Kindergarten and beyond. A mixture of dynamic programming helps children develop creativity, self-confidence, and an enthusiasm for lifelong learning. Teachers engage children through play and educational experiences that support cognitive and social-emotional growth.

Micro-Centers at Legacy and KIPP: Ascend Primary

Legacy Charter School and KIPP: Ascend Primary partner with the Carole Robertson Center to provide pre-Kindergarten care and education for children three to five. Carole Robertson teachers use the same creative and dynamic programming as our flagship sites, extending our service to two additional classrooms at Legacy, and three at KIPP: Ascend.

After-School / Out of School Time Program

Provides after-school, summer and school break programming for school-age students. Our youth programs are open year-round to support working families and provide exceptional programs. Youth learn new skills such as music writing, wood-working, and gardening, all while building social-emotional skills and physical fitness. Additionally, our BASES-K programming provides Kindergarten-focused lessons to ensure successful transitions from pre-K to Kindergarten.

D. Background

CRCL is overseen by the President and CEO and a twenty-member board consisting of four officers and sixteen directors. There are four board committees - Executive Committee, Finance Committee, Advocacy Committee and Governance Committee.

Overall Agency Information. CRCL has approximately 315 full-time employees and an annual budget of approximately $38 million. The Organization is funded through multiple programs including federal funding from the Office of Head Start and other state and local grant programs.

II. NATURE OF SERVICES REQUIRED

A. General

Carole Robertson Center for Learning is soliciting the services of qualified firms to audit its financial statements which consist of the statements of financial position and the related statements of activities, functional expenses, and cash flows. Services will include the preparation of federal and state annual returns (Form 990 and AG990- IL including extensions). These audits will be for the fiscal years ending June 30, 2023, 2024, 2025 with potential one-year annual extensions for 2026 and 2027. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America.

B. Scope of Work to be Performed

1) To perform an audit of the following and issue compliance reports as required in accordance with Government Auditing Standards and Generally Accepted Auditing Standards:

    a. Our organization’s annual financial statements

    b. Our organization’s Single Audit Report and Schedule of Expenditures of Federal Awards

    c. Our organization’s Retirement Plan

2) To prepare our organization’s Form 990.

3) To advise the organization on matters relative to the preparation of the above including presentations to our Finance Committee and our

Board of Directors during the annual engagement.

4) To provide other consultation services if needed during the year pertaining to fiscal issues as they might occur.

C. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statement, the auditor shall issue the following reports:

1. Carole Robertson Center for Learning Financial Statements and Independent Auditor's Report in PDF format.
2. Carole Robertson Center for Learning Single Audit.
3. Completed IRS Form 990.
4. Completed Form AG 990-IL.

In addition to the reports indicated above:

1. The auditor shall communicate in a letter to management any reportable conditions found during the audit.
2. Auditors shall be required to make an immediate written report of all irregularities and illegal acts of which they become aware and present such report to the CFO and CEO.

D. Time Requirements

The Organization will make all records and management personnel available to meet with the firm's personnel any time after the award of the contract. The Organization expects to have fully adjusted trial balances no later than October 15th of each year.

Each of the following shall be completed by the auditor no later than the dates indicated.

1. Detailed Requested Items List.

   The auditor shall provide the Organization a list of all schedules to be prepared by the Organization prior to the audit no later than

   September 1st of each year (PBC's).

2. Fieldwork.

   The auditor shall begin the fieldwork portion of the audit no later than the fourth week of October and complete all fieldwork within five weeks of initiation of the audit. The Organization shall be notified, in advance, of the audit teams to be assigned to the Organization's engagement. It is recommended that fieldwork be approached in a two-phase manner with cash and payroll occurring in September and the remaining work scheduled for October.

3. Draft Reports.

   The auditor shall supply copies of the draft of the auditor's report, financial statements, notes to the financial statements, single audit and schedules, and recommendations to management no later than the second week of January. Review of the draft reports will occur with the CFO.

4. Final Report.

   All audited financial statements and reports must be delivered to the Organization in final and complete form no later than January 31st of each year. Final reports will be presented to the Finance Committee and Board by the auditors.

E. Assistance to be Provided to the Auditors

The CRCL finance staff will be available during the audit to assist the firm by providing information, documentation, and explanations.

The Organization will provide the auditors with reasonable workspace, desks, and chairs. If working on CRCL premise, the auditor will also be provided with access to a telephone, the internet, and photocopying facilities. The audit team is expected to perform fieldwork (remote or on site) within the Organization's working hours between 8:30 a.m. and 5:00 p.m. Any special work area requirements need to be negotiated in the contract.

F. Auditor Availability

It is expected that the CFO and the audit manager will meet informally throughout the audit period with status reports occurring as needed to meet the needs of the audit. Changes in the work schedule will be mutually agreed upon.

The Organization expects that the successful proposer will be available not only during the examination, but on an informal and as-needed basis to answer questions or provide expertise on any particular issues that may arise throughout the contract period. This availability will be at no additional cost to the Organization.

III. INSTRUCTIONS FOR PREPARING PROPOSALS

A. Rules for Proposals

The following material is required to be submitted for a proposing firm to be considered:

1. An electronic proposal that includes the following:

    a. Title page-The title page shall show the firm's name and address, the name and telephone number of a contact person, and the date of the proposal.

    b. Table of Contents.

    c. Transmittal Letter - A signed letter of transmittal briefly stating the proposers understanding of the work to be done, the commitment to perform the work within the established time period, a statement why the firm believes itself to be the best qualified firm to perform the engagement, and a statement that the proposal is a firm and irrevocable offer for (90) ninety days.

    d. Detailed Technical Proposal - The detailed technical proposal is set forth in Section III-B of this request for proposals.

    e. Fee Proposal - The proposed fees should be presented using Exhibit A. The proposed fees shall be the maximum, not-to-exceed fee for each fiscal year shown.

    f. Copy of current Pier Review status.

    g. One (1) of the following:
        i. Sole Proprietorship Form
        ii. Independent Contractor Form
        iii. Worker's Compensation Certificate

    h. All of the following:
        i. Copy of Business License
        ii. Certificate of Liability Insurance
        iii. W-9

    i. Qualifications

    j. References (3)

2. Proposals must be received by 3 p.m. on June 12, 2023 at the following email addresses, with the Subject Header: AUDIT SERVICES PROPOSAL to tellis@carolerobertsoncenter.org and srobertson@carolerobertsoncenter.org or mailing address:

    Tineasha Ellis, Director of Accounting
    Carole Robertson Center for Learning
    1111 S. Western Ave., Suite
    #B
    Chicago, Illinois 60612

Proposals must be submitted in a sealed envelope marked in the lower left-hand corner:

AUDIT SERVICES PROPOSAL

It is the sole responsibility of respondents to deliver the proposals before the stated deadline. Each proposal must be submitted with all required documents. All questions regarding this Request for Proposals package should be directed to Tineasha Ellis at tellis@carolerobertsoncenter.org

B. Technical Proposal

1. General Requirements.

   The purpose of the technical proposal is to demonstrate the qualifications, competence, and capacity of the firms seeking to undertake an independent audit of CRCL in conformity with the requirements of this request for proposal. As such, the substance of proposals will carry more weight than their form or manner of presentation. However, the presentation will be considered as an example of the type of work typical of that of the firm. The technical proposal should demonstrate the qualifications of the firm and of the particular staff expected to be assigned to this engagement.

   The technical proposal should address all the points outlined in the request for proposal. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following subjects, item numbers 2 through 7 must be included. They represent criteria against which the proposal will be evaluated.

2. Independence.

   The firm shall provide an affirmation statement that it is independent of Carole Robertson Center for Learning as defined by generally accepted auditing standards.

   The firm shall also list and describe the firm's professional relationships involving CRCL organization and employees for the past five (5) years, together with a statement explaining why such relationships, if any, do not constitute a conflict of interest relative to performing the proposed audit.

3. License to Practice in Illinois.

   An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in Illinois.

4. Firm Qualifications and Experience.

   The proposal shall state the size (number of employees) of the firm, the size of the firm's audit staff, the number of staff holding CPA credentials, the location of the office from which the work on this engagement is to be performed, and the primary focus of your firm's work, i.e., tax, audit or consulting.

   The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

5. Partner, Supervisory, and Staff Qualifications and Experience.

   The firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors, and specialists who would be assigned to the engagement, and indicate whether each such person is licensed to practice as a certified public accountant in Illinois.

   The firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education of the specific staff to be assigned to the engagement. The firm also should indicate how the quality of staff over the term of the agreement will be assured.

6. Similar Engagements with Other Entities.

   Include the most significant engagements performed in the last three years that are similar to the engagement described in this RFP, with particular attention to federal revenue and funding from the Office of Head Start. Also indicate how many years your firm has had the client.

7. Specific Audit Approach.

   a. Proposed segmentation of the engagement.

   b. Level of staff.

   c. Approach to be taken to gain and document an understanding of CRCL internal control structure.

   d. Approach to be taken in determining laws and regulations that will be subject to audit test work.

   e. Approach to be taken in drawing audit samples for purposes of tests of compliance.

C. Fee Proposal

1. Total All-inclusive Maximum Fee.

   The fee proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposals on a "not-to-exceed" basis for the years ending June 30, 2023, 2024, 2025 with potential one-year annual extensions 2026 and 2027. The total all-inclusive maximum price proposed is to contain all direct and indirect costs including all out-of-pocket expenses separated out for the financial audit.

   At the end of each one-year segment, the contract will automatically renew for the next one-year segment unless the Organization notifies the proposer of non-renewal of the contract in writing no later than March 1 of the fiscal year to be audited. Further, renewal or denial of extending the contract is subject to any other reasons as stipulated in the contract.

   It is the Organization's desire and expectation that the successful proposer will be retained for five years.

IV. EVALUATION AND SELECTION CRITERIA

A. Evaluation Process

1. Proposals will be evaluated by June 7, 2023 by a Selection Committee consisting of, but not limited to, Chief Financial Officer, Controller and Director of Accounting.
2. The Selection Committee will evaluate the proposal submitted by each firm using the criteria shown in Section IV-B and invite 4 firms to be interviewed by the Selection Committee the week of June 12, 2023.
3. The Selection Committee will then select 2 firms to be interviewed the week of June 19th, by the Finance Committee, CEO and the Selection Committee.

B. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated for both technical qualifications and price. The following represent the principal selection criteria that will be considered during the evaluation process.

1. Mandatory Elements.
   a. The audit firm is independent and licensed to practice in Illinois.

b. The firm has no conflict of interest with regard to any other work performed by the firm for the CRCL.

c. The firm submits a copy of its most recent external quality control review/peer review report, and the firm has a record of quality audit work.

d. The firm adheres to the instructions in this request for proposals on preparing and submitting.

2. Technical Qualifications.

   a. Expertise and Experience.

   b. Audit Approach.

3. All-inclusive maximum, not-to-exceed fee.

Exhibit A Fee Proposal

Fiscal Year	Fee
2023	
2024	
2025	
2026	
2027	

FIRM NAME ______________________________

ADDRESS ______________________________

PRINTED NAME ______________________________

SIGNATURE ______________________________

TITLE

DATE