



Request for Proposal For Audit Services

For the Periods

July 1, 2025 to June 30, 2026

plus, four (4) optional years

July 1, 2026 to June 30, 2027

July 1, 2027 to June 30, 2028

July 1, 2028 to June 30, 2029

July 1, 2029 to June 30, 2030

PROPOSALS ARE TO BE DIRECTED TO:

Name: Max Meng
Title: Chief Financial Officer
Entity: Michigan Works! West Central
Address: 14330 Northland Drive
Big Rapids, Michigan 49307
Phone: 231.679.8759
Email: ymeng@mwwc.org

Michigan Works! West Central is a proud partner of the American Job Center network and an Equal Opportunity Employer/Program.
Auxiliary Aids and Services are Available upon Request to Individuals with Disabilities
Michigan Relay Center/TTY Callers Use 711 or 1-844-578-6563

Proposal Guidelines

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Attachment – Exhibit 11-13 – Federal Debarment Certification Form & instructions.

I. GENERAL INFORMATION

A. Purpose

This Request for Proposal (RFP) is to contract for a financial and compliance audit for the year ending June 30, 2026 and options for four (4) additional years.

B. Who May Respond

Only licensed Certified Public Accountants may respond to this RFP.

C. Bidder's Conference

None scheduled at this time; however, qualified bidders may request a group conference prior to the submission deadline for their proposal.

D. Instructions on Proposal Submission

1. Closing Submission Date

Proposals must be received electronically in pdf format no later than **4:30 p.m. on Friday, May 22, 2026.**

2. Inquiries

Inquiries concerning this RFP should be directed via email to Max Meng, Chief Financial Officer at ymeng@mwwc.org. All questions should be submitted no later than 4:30 pm on Friday, May 8, 2026. Questions and answers will be posted on the website, mwwc.org no later than 4:30 pm on Tuesday, May 14, 2026.

3. Conditions of Proposal

All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Bidder and will not be reimbursed by Michigan Works! West Central. This Request for Proposal does not commit Michigan Works! West Central to award a contract for services.

4. Submission

Your proposal must be submitted electronically to ymeng@mwwc.org no later than 4:30 pm on Friday, May 22, 2026. **LATE PROPOSALS WILL NOT BE CONSIDERED.**

5. Right to Reject

Michigan Works! West Central reserves the right to accept or reject any and all proposals received in response to this RFP without negotiation; to negotiate with all qualified sources; or to cancel in part or in its entirety, if it is in the best interest of Michigan Works! West Central to do so. A contract for the accepted proposal will be based upon the factors described in this RFP.

6. Small, Woman and/or Minority-Owned Businesses

Efforts will be made by Michigan Works! West Central to utilize small businesses, woman or minority-owned businesses.

A Bidder 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).

7. Notification of Award

It is expected that a decision selecting the successful audit firm will be made within one calendar week of the closing date for the receipt of proposals. Upon conclusion of final negotiations with the successful audit firm, all Bidders submitting proposals in response to this Request for Proposals will be informed, in writing, of award or non-acceptance of their proposal.

It is expected that the contract will be a one-year fixed price contract with options for four (4) additional one-year periods.

E. Description of Entity and Records to be Audited

Michigan Works! West Central has the purpose of acting on behalf of the Member Units of Government to assure Workforce Development and Employment and Training related activities are available to the public and eligible persons and employers in the six county Michigan Works! region which includes Lake, Mason, Mecosta, Newaygo, Oceana and Osceola counties.

The activities for these six counties are funded under Welfare Reform legislation, including TANF, the Workforce Innovation and Opportunity Act (WIOA), Wagner Peysner Employment Services, Trade Adjustment Assistance and various State funded grants.

Michigan Works! West Central also contracts with the Michigan Department of Corrections to deliver Offender Success related activities. West Central is the Administrative Entity for a thirteen counties area which includes Allegan, Barry, Ionia, Kent, Lake, Mason, Mecosta, Montcalm, Muskegon, Newaygo, Oceana, Osceola, and Ottawa counties.

The activities for these thirteen counties are funded under State of Michigan Department of Corrections, including other legislation which may change from time to time.

For the period of July 1, 2025, through June 30, 2026, Michigan Works! West Central provided all of the above services through direct services with the exception of the Offender Success program in which it is administered through sub-contractors.

Michigan Works! West Central, per the Workforce Innovation and Opportunity Act, is governed by two (2) volunteer boards;

1. Currently a twenty five (25) member Workforce Development Board (WDB) predominantly comprised of private sector representatives and other entities including education, organized labor, Community Based Organizations, rehabilitation, economic development and public assistance agencies.
2. Currently a nine (9) member Local Elected Official (LEO) Board comprised of both city and county commissioners.

The Administrative office maintains all of its financial records at 14330 Northland Drive, Big Rapids, Michigan.

Records to be Audited	Description	Available For Review
2 - Bank Accounts	General Account: estimated 3,000 checks/year. Unrestricted Account: annual adjustment	Yes
1 - Set of Books with approximately 40 funding sources	Automated (Financial Edge) Fund Accounting package that handles all the funding sources independently and in whole.	Yes
Subsidiary Ledgers	Automated (Financial Edge)	Yes

F. Options

At the discretion of Michigan Works! West Central, this audit contract can be extended for up to four (4) additional one-year periods. Any additional costs for the option periods will be agreed upon by Michigan Works! West Central and the successful Bidder.

It is assumed that the cost for the optional years will be based upon the same approximate cost (unit price) of audited expenditures as the contract for the initial year.

II. SPECIFICATION SCHEDULE

A. Scope of a Financial and Compliance Audit

The purpose of this RFP is to obtain the services of a public accounting firm, whose principal officers are independent certified public accountants, certified or licensed by a regulatory authority of a state or other political subdivision of the United States, hereinafter referred to as the "Bidder" to perform a financial and compliance audit of Michigan Works! West Central.

Government Audit Standards, states on page 2-1:

Financial statement audits determine (1) whether the financial statements of an audited entity present fairly the financial position, results of operations, and cash flows or changes in financial position in accordance with Generally Accepted Accounting Principles (GAAP), and (2) whether the entity has complied with laws and regulations for those transactions and events that may have a material effect on the financial statements.

B. Listing of Programs/Grants

CFDA #	Funding Source	7/1/24-6/30/25 Financial Statements
17.207	Employment Services (Wagner Peyser)	320,479
17.225	Employment Services and Unemployment Insurance	212,658
17.245	Trade Adjustment Assistance	16,090
17.258	WIOA Adult & State Wide Activities	878,651
17.285	Apprenticeship State Expansion	23,450
17.259	WIOA Youth & State Wide Activities	798,595
17.277	WIOA DWG – Employment Recovery	52,998
17.278	WIOA Dislocated Worker & State Wide Activities	538,142
17.801, 84.002, 84.126	NATIONAL FARMWORKER JOBS PROGRAM, ADULT EDUCATION, STATE VOCATIONAL REHABILITATION SERVICES & JOBS FOR VETERANTS STATE	48,305
93.558	Temporary Assistance for Needy Families – PATH	643,350
State \$	Going Pro Talent Funds	496,092
State \$	MDOC Offender Success	2,669,806
State \$	GF/GP Young Professional/ Plus	84,983
State \$	Mi STAIRS-Extension/MICA 4.0	383,181
State \$	EV JOBS	95,262.13
Others		1,080,050
	Totals	\$8,342,092

C. Performance

Michigan Works! West Central’s records shall be audited for the period July 1st, 2025, to June 30th, 2026 (PY25)

D. Delivery Schedule

Bidder is to transmit one (1) electronic copy of the draft audit report to Michigan Works! West Central’s Chief Executive Officer within 30 days of completion of the on-site review.

The Bidder shall deliver electronically one (1) final audit report to Michigan Works! West Central’s Board of Directors within 30 days of approval of the draft audit, but no later than 10 calendar days prior to West Central’s December 2, 2026 WDB/LEO Board Meeting.

Reports may be submitted earlier than the above schedule. However, if the Bidder fails to make delivery of the audit reports within the time schedule specified herein, or if the Bidder delivers audit reports which do not conform to all of the provisions of this contract, Michigan Works! West Central may, by written notice of default to the Bidder, terminate in whole or any part of this contract. Under certain extenuating circumstances Michigan Works! West Central may extend this schedule upon written request of the Bidder with sufficient justification.

E. Price

The Bidder’s proposed pricing is to be itemized by year. Include information indicating how the pricing was determined. For example, the Bidder should indicate the estimated number of hours by staff level, hourly rates, and total cost by staff level. Any out-of-pocket expenses should also be separately itemized. Be sure to include estimated costs for lodging,

airfare, meals, etc. for the on-site visit.

F. Payment

Payment will be made when Michigan Works! West Central has determined that the total work effort has been satisfactorily completed. Should Michigan Works! West Central reject a report, Michigan Works! West Central's Chief Executive Officer will notify the Bidder in writing of such rejection giving the reason(s). The right to reject a report shall extend throughout the term of this contract and for ninety (90) days after the Bidder submits the final invoice for payment.

Progress payments will be allowed to the extent that Michigan Works! West Central can determine that satisfactory progress is being made. Upon delivery of the final report to Michigan Works! West Central, their acceptance and approval, the Bidder may submit a bill for the balance due on the contract for the audit.

G. Audit Review

All audit reports prepared under this contract will be reviewed by Michigan Works! West Central and its funding sources to ensure compliance with General Accounting Office's (GAO) *Government Audit Standards* and other appropriate audit guides.

H. Entrance/Exit Conferences

An entrance conference with Michigan Works! West Central's Chief Executive Officer, Chief Financial Officer, Accounting Specialist(s) and the Bidder's representatives will be held prior to (by phone conference) or at the beginning of the on-site field work. An overview of what records are expected to be reviewed, any concerns and establishment of protocol will be discussed to help expedite and maximize the audit process for both parties. In addition, the Bidder should send, at a minimum, a month before the audit a list of required documentation needed for the review for the efficiency and effectiveness of the audit.

An exit conference with Michigan Works! West Central's Chief Executive Officer, Chief Financial Officer, Accounting Specialist(s) and the Bidder's representatives will be held at the conclusion of the on-site work. Observations and recommendations must be summarized in writing and discussed with Michigan Works! West Central and must also include internal control and program compliance observations and recommendations.

I. Work Papers

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

The work papers will be retained for at least three years from the end of the audit period.

The work papers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the General Accounting Office, and Michigan Works! West Central.

J. Confidentiality

The Bidder agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to Michigan Works! West Central, the Bidder 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 Bidder's possession. **Only** the employees on the Bidder's staff who must have the information, on a "need-to-know" basis, will be granted access to Michigan Works! West Central's contracts and related information. The Bidder agrees to immediately notify, in writing, Michigan Works! West

Central's Chief Executive Officer in the event the Bidder determines or has reason to suspect a breach of this requirement.

K. AICPA Professional Standards

The AICPA Professional 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 auditing standards. If a member has accepted such an engagement and undertakes an obligation to follow specified government audit standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards, 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, therefore.”

L. Certification Regarding Debarment and Suspension

A prospective recipient of federal assistance funds, in accordance with Executive Order 12549, Debarment and Suspension, 29 CFR Part 98, Section 98.510 and Executive Order 12689, 2 CFR 215 Appendix A8 is required to certify with an official signature on the Debarment and Suspension form that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in a transaction with any federal department or agency.

III. TECHNICAL QUALIFICATIONS

A. Prior Auditing Experience

The Bidder shall describe their prior auditing experience including the names, mailing addresses and e-mail addresses of contact persons, and telephone numbers of prior organizations audited. Experience should include the following categories:

1. Prior experience auditing Michigan Works! types of entities.
2. Prior experience auditing similar programs funded by the State of Michigan.
3. Prior experience auditing programs financed by the Federal Government.
4. Prior experience auditing similar county or local government activities.
5. Prior experience auditing nonprofit organizations.

B. Organization, Size, and Structure

The Bidder shall describe their organization, size (and number of audits performed) and structure. Indicate, if appropriate, if the firm is a small or minority-owned business. Bidder shall include a copy of the most recent Peer Review, if the Bidder has had a Peer Review.

C. Staff Qualifications

The Bidder shall describe the qualifications of staff to be assigned to this audit. Descriptions shall include:

1. Audit team makeup.
2. Overall supervision to be exercised.
3. Prior experience of the individual audit team members.

Only include resumes of staff to be assigned to this audit. Education, position in firm, years and types of experience, continuing professional education, and state(s) in which licensed as a CPA, etc. will be considered.

D. Understanding of Work to be performed

The Bidder should describe its understanding of the work to be performed, including audit procedures, estimated hours, and other pertinent information.

E. Peer Review Letter

The Bidder must include a copy of their most recent Peer Review Letter.

F. Certifications

The Bidder must sign and include as an attachment to its proposal the “Certifications” page enclosed with this RFP. The publications listed in the Certifications will not be provided to potential Bidders by Michigan Works! West Central because Michigan Works! West Central desires to contract only with a Bidder who is already familiar with these publications.

IV. PROPOSAL EVALUATION

A. Evaluation of each proposal will be based on the following three factors:

1. Experience and Personnel – 50%

The successful bidder must show expertise in performing audits of public entities. Familiarity with Michigan’s Workforce Development system is highly preferred, but not required. Specific knowledge of programs in the six-county region is also helpful, including awareness of the Federal and State grant process common with Workforce Development programs. The resumes of those assigned to the project should reflect expertise in performing or managing the staff performing audits. The quality and relevance of references will also be a considering factor. Please provide contact names and phone numbers.

2. Project Approach – 30%

The successful bidder must propose a service design and approach that will demonstrate that they will provide thorough audits, clear and concise reports.

3. Proposed fees – 20%

The successful bidder will provide proposed fees and an estimated time commitment which are competitive and reasonable.

B. Review Process

Michigan Works! West Central may, at its discretion, request presentations by or meetings with any or all Bidders, to clarify or negotiate modifications to the Bidders’ proposals.

However, Michigan Works! West Central reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints.

Michigan Works! West Central intends to award the contract to the most experienced and responsible Bidder with the highest total points.

CERTIFICATIONS

On behalf of the Bidder:

- A. The individual signing certifies that they are authorized to contract on behalf of the Bidder.
- B. The individual signing certifies that the Bidder 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 Bidder.
- 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 Bidder prior to an award to any other Bidder or potential Bidder.
- E. The individual signing certifies that there has been no attempt by the Bidder to discourage any potential Bidder from submitting a proposal.
- F. The individual signing certifies that the Bidder is a properly licensed certified public accountant, or a public accountant licensed on or before _____.
- G. The individual signing certifies that the Bidder meets the independence standards of the *Government Auditing Standards*.
- H. The individual signing certifies that they are aware of and will comply with the GAO Continuing Education Requirement of 80 hours of continuing education every two years; and that 24 hours of the 80 hours of education will be in subjects directly related to the government environment and to government auditing for individuals.
- I. The individual signing certifies that he/she is aware of and will comply with the GAO requirement of an external quality control (peer) review at least once every three years.
- J. The individual signing certifies that he/she has read and understands all of the information in this Request for Proposal, including the information on the programs/grants/contracts to be audited.
- K. The individual signing certifies that the Bidder, and any individuals to be assigned to this audit, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal, state or local government. (If the Bidder or any individual to be assigned to this audit has been found in violation of any state or AICPA professional standards, this information must be disclosed.)

Dated this _____ day of _____, 2026.

(Bidder's Firm Name)

(Signature of Bidder's Representative)

(Printed Name and Title of Individual Signing)

Bidder's FEIN #: _____

FEDERAL DEBARMENT CERTIFICATION FORM

DGS PD 2 (Rev. 12/19)

**Certification Regarding Debarment, Suspension, Ineligibility
and Voluntary Exclusion Lower Tier Covered Transactions**

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 29 CFR Part 98, Section 98.510, Participant's responsibilities. The regulations were published as Part VII of the May 26, 1988 Federal Register (pages 19160-19211).

**(BEFORE COMPLETING CERTIFICATION, READ THE INSTRUCTIONS ON THE NEXT PAGE
WHICH ARE AN INTEGRAL PART OF THE CERTIFICATION)**

1. The prospective recipient of Federal assistance funds certifies, by submission of this IFB/RFP Response, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
2. Where the prospective recipient of Federal assistance funds is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this IFB/RFP Response.

Name and Title of Authorized Representative	
Signature	Date

FEDERAL DEBARMENT CERTIFICATION FORM (CONTINUED)

Instructions for Certification

1. By signing and submitting this IFB Response, the prospective recipient of Federal assistance funds is providing the certification as set out below.
2. The certification in this class is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective recipient of Federal assistance funds knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the Department of Labor (DOL) may pursue available remedies, including suspension and/or debarment.
3. The prospective recipient of Federal assistance funds shall provide immediate written notice to the person to which this RFP Response is submitted if at any time the prospective recipient of Federal assistance funds learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "RFP Response," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this RFP Response is submitted for assistance in obtaining a copy of those regulations.
5. The prospective recipient of Federal assistance funds agrees by submitting this RFP Response that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the DOL.
6. The prospective recipient of Federal assistance funds further agrees by submitting this RFP Response that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may but is not required to check the List of Parties Excluded from Procurement or Non-Procurement Programs.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the DOL may pursue available remedies, including suspension and/or debarment.