

THE CONSORTIUM OF CHIEF LOCAL ELECTED OFFICIALS
FOR
BUTLER, CLERMONT AND WARREN COUNTIES
AND THE
WORKFORCE INVESTMENT BOARD BUTLER CLERMONT AND WARREN
COUNTIES (WIBBCW)

REQUEST FOR QUOTES FOR FISCAL MONITORING SERVICES

FOR THE FOLLOWING FUNDING STREAMS

WORKFORCE INNOVATION AND OPPORTUNITY ACT TITLE I ADULT, DISLOCATED
WORKER, AND YOUTH PROGRAMS DELIVERED BY THE OHIO MEANS JOBS
CENTERS IN EACH OF THE MEMBER COUNTIES

CCMEP PROGRAMS
STATE OF OHIO DEPARTMENT OF JOB AND FAMILY WELFARE PROGRAMS
AWARDED TO THE WIBBCW

DISCRETIONARY GRANTS WHICH MAY BE AWARDED
RE-EMPLOYMENT ASSESSMENT SERVICES AND ELIGIBILITY GRANTS

PURPOSE

This Request for Quotes (RFQ) is to engage a CPA firm to provide fiscal monitoring services for all WIBBCW funding streams and financial transactions. The selected firm will be required to perform one (1) fiscal review per year.

Based upon performance WIBBCW and the Consortium of Elected Officials may renew the contract entered into after the first year with the selected entity, for an additional four (4) one (1) year terms. The firm selected will be required to coordinate a schedule, for the monitoring with WIBBCW at the beginning of each program year (July 1).

The Workforce Investment Board Butler Clermont And Warren Counties (WIBBCW) And The Consortium Of Elected Officials

The Consortium of local elected officials of Butler, Clermont and Warren Counties is the grant recipient for workforce development grants. Warren County is the designated Fiscal Agent and contracts with Sal Consiglio, CPA, INC. to handle its fiscal transactions. Warren County is also the employer of record of the WIBBCW administrative staff which also staffs the Consortium of Local Chief Elected Officials also referred to as the WIBBCW governing boards. The governing boards set policy and make decisions regarding the expenditure of funds for workforce services in accordance with applicable laws and statutes.

WIBBCW staff oversees the grants and contracts made available through federal, state,

and local sources for the implementation of adult and youth workforce development programs.

Currently each of the member counties manage an Ohio Means Jobs Center, JobWorks provides RESEA services to unemployment insurance claimants and Easter Seals provides youth services.

WHO MAY APPLY

The local governing boards are looking for a Certified Public Accounting firm licensed to do business in the State of Ohio, with experience in (1) monitoring or auditing the workforce development programs listed in the heading for this RFQ and (2) experience in monitoring or auditing programs which must adhere to the fiscal requirements set forth in the Uniform Guidance of 2 CFR 200 et. al.

TIME AND METHOD FOR QUOTE SUBMISSION

Quotes are to be submitted electronically via e-mail to Rebecca.Ehling@jfs.ohio.gov no later than 4:00 PM October, 29, 2021. The purpose of this engagement is to fulfill federal and state fiscal and program monitoring requirements.

Quotes should be on firm letterhead and should include the following information

A.

Organization's Legal Name:			
Contact Person			
Address			
Telephone		FAX	
e-mail		Cell	
Federal ID #			
Number of years proposer has been in business under the corporate / business structure submitting the response to this request for proposals			
Fee Per Visit	\$		
Hourly Rate for Special Reviews	\$		
Minority Business Owner	Yes		No
Certifying Agency			
Type of Entity			

B. A description of the approach or methodology, the report format, the number of days to be assigned to the monitoring engagement, the number of staff to be assigned to the engagement and the credentials of the staff who will be assigned.

C. A description of the firm's experience monitoring or auditing local workforce development boards in the State of Ohio and a list of local workforce development boards and / or the local one stop providers for which the firm provided these services during the course of the last five (5) years.

AMOUNT AVAILABLE

WIBBCW has \$6,000 available for the annual monitoring engagement.

SCOPE OF SERVICES REQUESTED

WIBBCW has a budget of approximately \$ 6,000.00 and has a total of four (4) – seven (7) sub-recipient contracts in any given year.

For the Fiscal Monitoring Visit the selected firm will be expected to select sample sizes appropriate for agreed upon procedures and review the following:

- The governing boards' Meeting Minutes to assure compliance with policies, procedures, and procurement awards.
- Sub-recipient grant agreements for fiscal and program compliance
- The OMJ Cost Allocation Plans for personnel and non-personnel costs
- Overall compliance with funding stream cost caps
- An annual surprise test of OMJ's staff payroll
- A surprise test of Summer/Year-Round Work Experience Program participant payroll
- A once yearly surprise test of the incentive payments made to youth participants
- A review of a sample of each type of work-based training agreements entered into between the OMJ's and employers.
- A review of a sample of WIBBCW staff and OMJ procurements including appropriate prior approvals
- Conduct a random sample of expenditures to assure costs are allowable costs as outlined in 2 CFR 200 et al
- A review of a sample of staff credit card purchases
- A review of a sample of non-payroll disbursements
- A review of Quarterly Reports to the State for accuracy
- A review of a sample of sub-recipient invoices and payments or OMJ drawdowns and reports
- A Review the reconciliation of pooled cash accounts reconciling cash to bank balances.

- Review the administrative staff and the OMJ's Financial policies and procedures for a determination of adequate separation of duties and annually test for effective internal controls and accountability for all grant cash, real and personal property, and other assets including an analysis of separation of duties.
- Review a sample of all participants referred for training to reconcile payments made on behalf of participants and for compliance with PELL first rules.
- Review a sample of WIBBCW, OMJ and Sub-recipient support payments under all funding streams allowing support payments
- Sample postings from the cash receipts journal to the general ledger
- Review a sample of personal property located at the OMJ centers for a description of the property, a serial number or other identification number, the source, title, acquisition date, and cost, the percentage of Federal participation (by funding stream), and any ultimate disposition data including the date of disposal and sale price if appropriate of the property.
- Annually determine whether there has been a physical inventory of property and whether the results were reconciled with the property records.
- A review of monthly bank reconciliations electronic to reconcile against the electronic transfers. All Fiscal records pertaining to the tracking of checks/ payments should be sampled at the Fiscal Agent and OMJ levels.
- A determination of whether all audit adjustments were posted to the general ledger and management letter recommendations were instituted.
- A review of WIOA expenditure levels to assure compliance with expenditure requirements and carry forward limitations
- An analysis of cash drawdowns including cash on hand for conformance to state and federal requirements
- A review of Information Technology controls for the administrative entity, fiscal agent and sub-recipients
- A review of a random sample of staff and service provider cell phone charges
- A review of 5 travel vouchers for proper approval and backup documentation
- A review of any program income for reporting compliance
- A review of corrective action taken with respect to any findings in the previous monitoring including a review of the documents used to correct any finding.

As well as testing in accordance with the attached questionnaire.

The WIBBCW and its subrecipients will provide the firm selected with electronic access to the financial systems to the extent possible, and such other documents as may be necessary for the firm to conduct the monitoring services requested.

Each monitoring visit must include an exit conference and must be followed by the submission of a draft report followed by a final report. Reports must include sufficient information or copies of the work papers necessary to adequately describe any findings so that a response can be submitted to the findings. The report is to be issued within 60 days of the month in which the monitoring is performed. There must be two hard copy reports and one electronic copy in Word Format. Reports must include a summary findings sections in the form of a chart which summarizes any findings or observations,

the reason for the finding or observation and a section for WIBBCW to indicate agreement or disagreement and corrective action taken as appropriate.