



**STATE PUBLIC CHARTER SCHOOL
COMMISSION
STATE OF HAWAI'I**

**REQUEST FOR PROPOSAL TO PROVIDE AUDITING
AND RELATED PROFESSIONAL SERVICES**

(RFP NO. 2021-C-01)

DATE OF ISSUANCE: APRIL 29,2021

TABLE OF CONTENTS

	<u>PAGE</u>
SECTION I: PURPOSE OF THE REQUEST FOR PROPOSAL	3
SECTION II: SCOPE OF SERVICES	4
SECTION III: SUBMISSION REQUIREMENTS	5
SECTION IV: EVALUATION AND SELECTION CRITERIA	8
SECTION V: QUESTIONS AND COMMUNICATIONS	10
SECTION VI: ATTACHMENT	11
• Attachment: Form RFP 2021-C-01	

SECTION I

PURPOSE OF THE REQUEST FOR PROPOSALS

The Commission is issuing this Request for Proposals (RFP) to solicit proposals from prospective offerors demonstrating successful experience in providing auditing and related professional services and intends to employ these services in the preparation of the Commission's annual audit.

Pursuant to Section 3-122-149, Hawai'i Administrative Rules (HAR), relating to multi-term contracts, all prospective offerors should be aware that funds for services as agreed shall be available for only the initial fiscal year of a multi-term contract. Further, the contractual obligations of both parties in each subsequent fiscal year is subject to the appropriation and availability of funds. A contract will be cancelled when funds are not appropriated or otherwise made available to support continuation of performance in any fiscal year succeeding the initial term of the contract; however, this does not affect either the State's rights or the contractor's rights under any termination clause of the contract. A contractor will be notified on a timely basis by the Commission on the availability of funds for the continuation of the contract for each succeeding fiscal year as required under Section 3-122-149(f)(6), HAR.

This RFP may be cancelled and any and all proposals may be rejected in whole or in part when it is in the best interest of the State.

SECTION II

SCOPE OF SERVICES

This scope of services provides general guidelines for the work the Commission expects to be performed, and is not a complete listing of all services that may be required:

Financial audits, reviews, and other related professional services

The Commission seeks certified public accountants (CPAs) with government accounting and fiscal expertise interested in providing the following services:

1. Post-audits of the transactions, accounts, and programs of the Commission;
2. Post-audits and examinations to discover evidence of any unauthorized, illegal, irregular, improper, fraudulent, or unsafe handling or expenditure of federal or state funds, or other improper practice of financial administration; and
3. Reviews, internal control examinations, and other related services to determine the Commission's compliance with all applicable federal and state laws, rules, regulations, and policies as it pertains to the use of federal and state funds.

SECTION III

SUBMISSION REQUIREMENTS

The Commission is issuing this RFP in accordance with HRS §302D-25, which exempts the Commission from HRS Chapter 103D, but requires internal policies and procedures for the procurement of goods and services consistent with the goals of public accountability and public procurement practices. The Commission is an administratively attached agency of the Hawaii Department of Education with oversight authority of public charter schools in the state. Prospective offerors should review HRS Chapter 302D for an overview of the Commission's duties and responsibilities; as well as past audits for an understanding of the fiscal duties and amount and types of funds transacted by the Commission. Past audits can be found in the Commission's annual reports and are available on the Commission's website [here](#).

Certified public accounting firms interested in being considered to provide the auditing and related professional services described in the Scope of Services in Section III for the fiscal year ending June 30, 2021, and the subsequent fiscal year should submit:

1. A letter of interest;
2. **FORM RFP 2021-C-01**, which is provided as Attachment 1 of this RFP;

3. An original consolidated Certificate of Vendor Compliance as issued by the Hawai'i State Procurement Office via the online system, "Hawai'i Compliance Express¹";
4. A fee schedule and/or cost proposal in any format preferred by the offeror; and
5. Any other documentation requested in **FORM RFP 2020-C-01** not specifically provided in this list.

The Commission will have the option for an additional one (1) year renewal under this proposal, for a total term not to exceed three (3) consecutive years.

Prospective offerors shall submit one (1) hard copy and one (1) soft/electronic copy of their proposal in its entirety. Proposals and all related materials must be clearly marked "**RFP No. 2021-C-01 Procurement of Auditing and Related Professional Services**" and received by 2:00 p.m. (Hawai'i Standard Time), Friday, May 14, 2021.

Electronic proposals must be emailed in a single PDF file to: info@spcsc.hawaii.gov.

Hard copy proposals must be mailed or hand-delivered to:

State Public Charter School Commission

1164 Bishop St., Suite 1100

Honolulu, Hawai'i 96813

¹ Details regarding this online application process may be viewed at: <http://vendors.ehawaii.gov/hce/>

Late submissions will not be considered, including those submitted late due to mail or delivery service failure. Postmarks will not be considered in judging timeliness of submissions.

Submission of both the hard copy and the electronic copy by the posted deadline will be required for a complete, final submission. Failure to fully complete FORM RFP 2020-C-01 may result in disqualification of a prospective offeror, subject to the discretion of the Commission.

SECTION IV

EVALUATION AND SELECTION CRITERIA

All proposals from prospective offerors received by the deadline specified in Section III will be evaluated by a review committee designated by the Commission. Upon evaluation, the review committee will prepare a recommendation for the Commission executive director, who shall make the selection. The review committee shall consist of a minimum of two (2) persons with sufficient education, training, and credentials.

Selection Criteria

The selection criteria employed in descending order of importance are:

- A. Experience and professional qualifications relevant to auditing and related services;**
- B. Past performance on projects of similar scope for public agencies, including corrective actions and other responses to notices of deficiencies;**
- C. Cost of services;**
- D. Capacity to accomplish work in the required time; and**
- E. Any additional criteria determined in writing by the review committee to be relevant to the Commission's needs or necessary and appropriate to ensure full, open, and fair competition for professional services contracts.**

The review committee may also evaluate the form and content of narrative responses to assess writing competencies.

The Commission reserves the right to approve or disapprove of any representative of the prospective offeror assigned to an engagement before and throughout the contract term. The Commission also reserves the right to, at any time, approve, disapprove, or modify proposed project plans, timelines, and deliverables.

SECTION V

QUESTIONS AND COMMUNICATIONS

To ensure fair and equal access to information about this RFP No. 2021-C-01, any questions regarding this solicitation must be submitted in writing and be received by **2:00 p.m., Hawai'i Standard Time, on May 7, 2020**. Questions should be directed to Danny Vasconcellos, Jr., Finance and Operations Director, via email at danny.vasconcellos@spcsc.hawaii.gov

A summary of the questions and answers pertaining to this solicitation will be posted on the Commission's website at <https://www.chartercommission.hawaii.gov/request-for-proposal> by 4:00 p.m., Hawai'i Standard Time, on May 11, 2021.

SECTION VI

ATTACHMENT

Attachment 1: FORM RFP 2021-C-01

Part I. General Information

Firm Name (include dba, if applicable):	
Type of Entity: (check only one box)	Sole Proprietorship Corporation Partnership LLP LLC Joint Venture Other (describe):
Business Address of Hawai'i Office:	
Federal Employer Identification Number (FEIN):	
Hawai'i State General Excise Tax Number:	
Year Established in Hawai'i:	
Contact Person Name:	
Position:	
Telephone No.:	
Fax No.:	
Email:	
Type of Firm: (check only one box)	National Firm Regional Firm Hawaii (Only) Firm
Name(s) of Firm Partner(s)/Principal(s):	1. _____ 2. _____
Average Number of Employees Over the Previous Five (5) Years:	

Part II. Licensing

CPA FIRMS		Yes	No
1	Is the CPA firm incorporated, organized, or registered under the laws of the State of Hawai'i? If yes, provide a copy of the most current annual exhibit filed with the State of Hawai'i Department of Commerce and Consumer Affairs.		
2	Is the CPA firm authorized to do business in the State of Hawai'i? If yes, provide a copy of firm general excise tax license.		
3	Does the CPA firm have a current and valid permit to practice public accountancy in the State of Hawai'i? If yes, provide firm license identification number.		
4	In the past 5 years, has any permit for the CPA firm to practice public accountancy in any jurisdiction been suspended, revoked or otherwise subject to any professional disciplinary action? If yes, please describe.		
5	Are there any lawsuits, administrative actions or professional disciplinary actions pending against the CPA firm in any jurisdiction? If yes, please describe.		
6	In the past 5 years, has the CPA firm filed a lawsuits or commenced any administrative proceedings in connection with any professional services contract with a federal, state or local government entity? If yes, please describe.		

CPA FIRMS		Yes	No
7	<p>In the past 5 years, has the CPA firm failed to complete a professional services contract with a federal, state or local government entity?</p> <p>If yes, please state the following for each such contract:</p> <ul style="list-style-type: none"> a. Contracting parties' names; b. Effective date of contract; c. Description of scope of services; and d. Specify if contract was terminated for default, terminated for convenience, or describe other circumstances of the CPA firm's failure to complete the contract. 		
8	<p>Does the engagement partner/partner in charge have a current and valid license to practice public accountancy in the State of Hawai'i?</p> <p>If yes, provide partner name and license identification number.</p>		
9	<p>In the past 5 years, has any CPA license issued to the engagement partner/partner in charge in any jurisdiction been suspended, revoked or otherwise subject to any professional disciplinary action?</p> <p>If yes, please describe.</p>		

CPA FIRMS		Yes	No
10	<p>Are there any lawsuits, administrative actions or professional disciplinary actions pending against the engagement partner/partner in charge in any jurisdiction?</p> <p>If yes, please describe.</p>		
11	<p>Is the CPA firm a member in good standing with the American Institute of Certified Public Accountants (AICPA)?</p> <p>If yes, provide a copy of the most current quality control review report required by AICPA.</p>		
12	<p>Does the CPA firm have:</p> <ul style="list-style-type: none"> a. A current State of Hawai'i Department of Taxation "Tax Clearance Certificate" (Form A-6)? b. A current State of Hawai'i Department of Labor and Industrial Relations "Certificate of Compliance" (Form #LIR27)? c. A current State of Hawai'i Department of Commerce and Consumer Affairs "Certificate of Good Standing"? 	YES	NO
13	<p>Does the CPA firm have professional liability insurance?</p> <p>If yes, provide attach a copy of valid certificate of insurance.</p>		
14	<p>Does the CPA firm's audit staff assigned to the engagement meet the continuing professional education (CPE) requirements as prescribed by the 2018 Government Auditing Standards (Yellow Book) issued by the Comptroller General of the U.S. Government Accountability Office?</p>		
15	<p>Will the CPA firm's staff assigned to the engagement include licensed CPAs or be directly supervised by a licensed CPA?</p>		
16	<p>Is the CPA firm independent from Hawai'i state agencies?</p> <p>If no, please list the Hawai'i state agencies for which independence is impaired.</p>		

CPA FIRMS		Yes	No

Part III. Experience and Qualifications of Firm

Provide information related to the experience and qualifications of the firm and persons available for assignment to engagements with the public charter schools. Attach additional sheets as required.

PERSONAL HISTORY STATEMENT OF PARTNERS/PRINCIPALS ASSIGNED TO PUBLIC CHARTER SCHOOL ENGAGEMENTS

Name:			
Position with Firm:			
	Total	As Partner/Principal in This Firm	As Partner/Principal Total in Other Firms
Years of Experience:			
Current CPE Requirements met: (In accordance with 2018 Government Auditing Standards)	Yes No		
Education (College; Degree; Specialization):			
Membership in Professional Organizations:			
License(s) (State; Type; Original License Date; License Expiration Date):			
Responsibilities on Previous Government or Similar Type of Engagements:			

PERSONAL HISTORY STATEMENT OF MANAGERS/SENIORS ASSIGNED TO PUBLIC CHARTER SCHOOL ENGAGEMENTS

Name:			
Position with Firm:			
	Total	As Manager/Senior in This Firm	As Manager/Senior in Other Firms
Years of Experience:			
Current CPE Requirements met: (In accordance with 2018 Government Auditing Standards)	Yes No		
Education (College; Degree; Specialization):			
Membership in Professional Organizations:			
License(s) (State; Type; Original License Date; License Expiration Date):			
Responsibilities on Previous Government or Similar Type of Engagements:			

Part IV. Past Performance on Projects

Provide a list of professional services completed within the last three (3) years for Hawai'i state government entities. Indicate the name(s) of the report(s) issued.

Financial Statement Audits:

Agency/Name of Audit	Fiscal Year	Total Hours

Single Audits under OMB Circular A-133, as updated by Uniform Grant Guidance:

Agency/Name of Audit	Fiscal Year	Total Hours

Accounting Services:

Agency/Name of Audit	Fiscal Year	Total Hours

Consulting Services:

Agency/Name of Audit	Fiscal Year	Total Hours

V. Human Resources (Capacity)

Provide detailed information regarding the number of personnel currently employed in the organization as a whole.

Current number of personnel in the organization*:

Employee Classification	Audit	Tax	Consulting	Total
Partners/Principals				
Senior Managers/Managers				
Supervisors/Seniors				
Staff				
Clerks, typists, and other supporting staff				
TOTAL Organization Employees				

**Do not double count your employees between audit and other categories. List each employee under only one category.*

Number of personnel available for assignment to Commission engagements:

Employee Classification	Audit	Tax	Consulting	Total
Partners/Principals				
Senior Managers/Managers				
Supervisors/Seniors				
Staff				
Clerks, typists, and other supporting staff				
TOTAL Employees Available				

VI. Other Information

Provide the following additional information:

Statement indicating any conflicts of interest in performing services for the Commission, public charter schools, and/or the State of Hawai'i. This statement should include any information on membership, association, or relationship with any public charter school, charter school support organization, or any organization that provides funds, advocacy, or other support services to any public charter schools authorized by the Commission.

Please also list membership on Hawai'i state boards, commissions, public charter school governing boards, etc..

For additional information, please refer to the State Ethics Code, Chapter 84, HRS, or go to the Hawai'i State Ethics Commission website at <https://ethics.hawaii.gov/>

STATE OF HAWAII
STATE PUBLIC CHARTER SCHOOL COMMISSION
FORM RFP 2021-C-01

I hereby certify that the information included in the preceding **FORM RFP 2021-C-01** and any additional information included is a true statement of fact.

I further certify that the Prospective Auditor shall immediately inform the Commission of any change in information furnished which would disqualify the Prospective Auditor from being considered for a contract award.

Perspective Auditor: (Organization Name) _____
Person Authorized to Sign: (Print Name) _____
Signature of Person Authorized to Sign: _____
Title of Person Authorized to Sign: _____
Date: _____