



REQUEST FOR PROPOSALS GVR-22-04

for

Contracted Accounting and Tax Services

**Issued by:
Green Valley Recreation
Board of Directors
1070 S. Calle de las Casitas
Green Valley, AZ 85614
(520) 625-3440**

Issue Date: **Tuesday, May 20, 2022**

Submittal Due Date: **Friday, June XX, 2022**

Green Valley Recreation, Inc. ("GVR") invites proposals for the annual audit of the financial statements of GVR and preparation of the annual Form 990 information tax return of Organization Exempt from Income Tax. Copies of the RFP package, including a scope of work, submission requirements, and affidavits, may be downloaded from the website under the New and Info tab.

GVR seeks the services of a public accounting firm, whose principal officers are independent certified public accountants, certified and qualified to perform the services described in this request for proposals. GVR has received unqualified opinions on audits through 2021 and all 990 tax returns have been filed with the 2021 return in process of being prepared under an extension. The current CPA firm is withdrawing from all audit services. Therefore, the Board of Directors has decided that it would be prudent and an exercise of due diligence to solicit proposals for audit and tax services.

For questions, contact the Chief Financial Officer, David Webster, by phone, 520-449-8776 or email davidw@gvrec.org.

Delivery: Proposals may be mailed, emailed, or hand-delivered to Green Valley Recreation, Inc., 1070 S. Calle de las Casitas, Green Valley, AZ 85614, attention David Webster, CFO.

Communications: Restrictions on communications and requests for information are delineated within the RFP package. All communications are to be directed through the CFO's Office, and under restricted conditions.

Minimum Qualifications:

- (a) The proposed Audit Manager in the proposed team must possess a license as a Certified Public Accountant and have graduated from an accredited School of Business.
- (b) The proposed Audit Manager's Certified Public Account license must be in good standing.
- (c) The proposed Audit Manager (and/or firm) must have a minimum of ten years' experience with nonprofit auditing, Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS).
- (d) The proposed audit and tax team's experience in non-profit auditing and tax issues will be a plus.

GVR is an Equal Opportunity Employer. Employment decisions are made without regard to race, color, religion, national origin, sex, ancestry, marital status, age, sexual orientation, gender identity, disability, or any other legally protected characteristic.

GVR reserves the right to reject any or all proposals, waive technicalities or irregularities, and to accept any proposal if such action is believed to be in the best interest of the organization.

Overview

Introduction

For information about GVR, visit www.gvrec.org and <https://www.gvrec.org/about/information/documents-and-reports/> for specific information about Governing Documents.

GVR is a non-profit (501c4) organization serving the leisure and social needs of its 23,000 plus members, primarily made up of retired adults, in Green Valley, Arizona, which is located 25 miles south of Tucson, Arizona. GVR owns and operates Administrative Offices, a Facility Management Building and 14 recreation centers. GVR provides many services and activities to a private membership of over 13,700 households.

GVR is governed by a 12-member Board. Board members serve 3-year staggered terms. Per the Corporate Bylaws, six (6) committees act in advisory capacity to the Board: Audit Committee, Board Affairs Committee, Fiscal Affairs Committee, Investment Committee, Nominations and Elections Committee, and Planning and Evaluation Committee. The Board appoints a CEO to oversee day-to-day operations of the Corporation. It is expected that the CEO, CFO, and Audit and Tax Consultant accountant will regularly work with one another in the interest of GVR. The President of the Board is charged with signing all formal instruments including contracts for Accounting and Tax services upon Board approval.

It is anticipated that these audit and tax services could demand significant concentration of work during the months of January through March. GVR anticipates that submitted proposals will identify an Audit Manager that works directly on the audit and on an-as-needed basis on GVR business and will maintain central responsibility; and further anticipates one or multiple assisting accountant(s), depending upon the size, structure, specialties and preferences of the proposing firm. Proposers are welcome to submit alternative approaches, but this is the model that GVR anticipates being most successful to Its practices.

GVR has six central departments (Administration, Finance, Facilities and Maintenance, Recreation, Member Service. Each department works actively GVR's CFO. The CFO retains the core responsibility for financial reporting and coordination/prioritization (as needed) of these services, and the audit budget.

Scope of Work

1. Provides annual audits, tax filing services, consultation, and opinions to the CEO, CFO, Board of Directors, Audit Committee, and Fiscal Affairs Committee, on related issues.
2. Appears before the GVR Membership at the annual meeting within 90 days of the fiscal year end, December 31 to present the audit and related findings.

3. Provides a management recommendation letter for GVR Management, Board of Directors, and Audit Committee for recommendations relating to internal controls or other matters.
4. Coordinates with other special consultants of GVR, as needed, to assure proper management of financial issues.
5. Assists Corporate officials and employees to maintain awareness of GAAP and financial reporting standards.
6. Provides the CEO, CFO, and Board of Directors, advice and a financial perspective on various issues.
7. Performs other accounting and tax services and tasks, as assigned by the CEO, CFO, or Board of Directors.

Specifications

1. The appointed Audit Manager attends Board of Director business meetings and on an as needed basis.
2. The Audit Manager attends staff-led meetings as requested/needed
3. The Audit Manager's services must be readily available by phone, cell phone, fax, e-mail, and video conferencing.
4. Timeliness of response and accessibility to the Audit Manager is an important aspect of the service. Accessibility and responsiveness for the proposed designated Audit Manager is of greatest importance, although these elements will also be considered in relation to assistant accountant(s) as well.
5. Accessibility includes the ability to be generally available to attend meetings (in person or virtually) on short notice and the ability to be reached promptly by telephone. GVR does not offer space for offices. GVR may be able to assist in certain ways to promote efficient coordination among offices, such as mail delivery services or copy services; these details will be managed following award.

Contract Term

GVR anticipates a three-year contract, with options for two three-year renewals. Renewal of the contract will require Board of Director reauthorization.

Schedule

GVR provides the following schedule. This is for information only and will be adjusted as needed.

RFP Release Date: May 20, 2022

RFP Submission: June 30, 2022

Interviews: July 28, 2022

Board Consideration: August 24, 2022

Anticipated Start Date: September 1, 2022

How to Respond

Please provide a written response, responding to each inquiry in the order below. Please attach one set of business cards for your team with the original.

1. Vendor Business History. Please complete and submit **Attachment A**.
2. Firm Experience

- A. Provide a narrative description of the firm.
 - B. Describe the general experience of the firm.
 - C. Identify other non-profit clients.
 - D. Identify experience with non-profit Audit and Tax filing.
 - E. Provide a statement of the firm's understanding of work to be performed, including tax and non-auditing services.
3. Technical Qualifications
 - A. Describe the current challenges and opportunities specific to GVR. Describe how the firm is best suited to assist GVR in facing those challenges and opportunities moving forward.
 - B. Clearly describe the scope of work to be performed with this RFP.
 4. Proposed Audit Manager CPA and Team
 - A. Name and describe the Accountant(s) and/or team proposed. Clearly identify the Audit Manager and name assisting accountant(s).
 - B. Provide a resume or similar description for each team member, with biographical detail of the experience and qualifications of the Audit Manager and any significant assisting accountant(s).
 - C. Specify the organization structure applicable to this contract, including who the Audit Manager is, and the relationship of any assisting accountant(s) to the Audit Manager. Describe the overall supervision to be exercised.
 - D. If specialty accountant(s) or additional resources are available through your firm (in addition to the named team) to meet special or unusual needs, please identify such individuals and specialties as well.
 5. Accessibility and Responsiveness
 - A. Identify the accessibility of the proposed designated Audit Manager, and the response time that the individual offers to GVR. Specifically identify the lead-time required for attending (virtually) scheduled or ad-hoc meetings.
 - B. Identify the same for any assisting accountant(s).
 - C. Provide a proposed timeline for fieldwork and final reporting.
 6. Proposed Fee Structure. Propose a compensation package, inclusive of all service costs for each of the three years of the proposal period, including whatever guarantees can be given regarding increases in future years, and the not-to exceed total maximum fee that would be charged. GVR will select the finalist by considering the proposed compensation as a "best and final offer," although GVR reserves the right to negotiate terms as needed to improve elements of the proposal to best meet the needs of GVR, including cost.
 7. References
 - A. Provide three references for the Audit Manager. GVR prefers references that include non-profit experience.
 - B. Inclusion of the reference in your proposal is also agreement that GVR may contact the named reference.
 - C. GVR may contact any companies or individuals, whether offered as references or others, to obtain information that will assist GVR in evaluating the Proposer. GVR retains the right to use such information to

- make selection decisions. Submittal of a proposal is agreement that GVR may contact and utilize such information.
- D. Provide a copy of your firm's most recent peer review report, the related letter of comments, and the firm's response to the letter of comments.

Evaluation and Selection

Evaluation Process

The following steps are anticipated.

- Step 1:** Receipt and review of minimum qualifications
- Step 2:** Review and scoring of written proposals
- Step 3:** Initial reference and information checks
- Step 4:** Audit Committee and Board of Directors interviews
- Step 5:** Board of Directors Confirmation process

Scoring and Evaluation of the Written Proposal

Written proposals will be scored by panelists as follows:

- 30 Experience of proposed designated Audit Manager (and team), particularly non-profit audit and tax experience
- 20 Cost
- 20 Accessibility and Responsiveness of both Audit Manager and assisting accountant(s)
- 15 Depth and stability of firm or practice
- 10 Accountant(s) knowledge of special non-profit issues
- 5 Overall presentation
- 100 Total

Those respondents that receive the highest scores and achieve successful reference and information checks will be invited to interview.

Contract Negotiations: GVR reserves the right to negotiate all elements which comprise the apparent successful proposal to ensure that the best possible consideration is afforded to all concerned. GVR representatives and the selected finalist will review in detail, all aspects of the requirements and the proposal. During the review of the most favorable, apparent successful proposal, the Proposer may offer, and the GVR may accept, revisions to the proposal.

Authority of GVR

The Audit committee may recommend to the Board of Directors all, some, or none of the respondents. The Audit Committee may recommend respondents for further interviews by GVR. If the Board of Directors elects to conduct interviews, respondents may be interviewed and rescored based upon the same criteria or other criteria to be determined by the Audit Committee and/or Board of Directors.

GVR may also request additional information from respondents at any time prior to final approval of a selected response. GVR reserves the right to select one, or more, or none of the respondents to provide legal services. Final approval of the selected respondent is subject to the action of the GVR Board of Directors.

GVR reserves the right to accept proposals that are submitted late and further reserves the right to extend the deadline. Furthermore, GVR reserves the right to reject all proposals and cease the selection process at any time.

Attachment A: Submittal Form

Business Statement

Please complete and submit with your proposal response.

1. Name of Business:
2. Business Address:
3. Phone: Business Fax: E-Mail (of proposer):
4. Business Classification (check all that apply): Individual, Partnership, Corporation, Women or Minority Owned
5. Federal Tax Number (a SSN or Federal Tax Number):
6. Name of Owner:
7. Does firm maintain insurance in amounts specified below? Yes: No: If no, describe differences.
 - a. *General Liability insurance of at least \$1,000,000 per occurrence; \$1,000,000 aggregate, Combined Single Limit (CSL); Automobile liability of at least \$1,000,000 per accident CSL Professional Liability of at least \$ 1,000,000*
8. Are there claims that are pending against this insurance policy? Yes: No: If yes, describe.
9. During the past five years, has the firm, business, or any accountant in the firm or business, been involved in any (1) bond forfeiture, (2) litigation personally involving the firm, business or any accountant in the firm or business (other than dissolution of marriage), or (3) claims filed with any insurance carrier concerning the firm, business, or any accountant in the firm or business, and/or (4) CPA Board complaints? Yes: No: If yes, attach an explanation.
10. Has company been in bankruptcy, reorganization, or receivership in last five years? Yes: No:
11. Has company been disqualified or terminated by any organization? Yes: No:
12. Has the proposed designated Audit Manager practiced non-profit Auditing services a minimum of 10 years? Yes: No:
13. Is each proposed accountant accredited and in good standing as a Certified Public Accountant? Yes: No:
14. Proposal Offers shall be good and valid until the GVR completes award or rejections of proposals. Failure to concur with this condition may result in rejection of the offer. Does the firm accept this condition? Yes: No: (if no, state the desired exception:)

Having carefully examined all the documents of the solicitation, including the instruction, the undersigned proposes to perform all work in strict compliance with the above-named documents, as well as in compliance with all submitted proposal information.

FIRM NAME:

SIGNATURE: