

Business Employment Skills Team, Inc.  
(BEST, Inc.)

***REQUEST FOR PROPOSAL FOR***  
***AUDIT SERVICES***

For the Period

July 1, 2025 - June 30, 2026

**WIOA Grants**

**TAA Grants**

**Apprenticeship Grants**

**Supplemental Grants**

Inquiries and Proposals Should Be Directed To:

Name: Jo Ann Johnson  
Title: Manager, Internal Operations  
Entity: Business Employment Skills Team, Inc.  
Address: 4110 Progress Blvd., Suite 1C  
Peru, IL 61354  
Telephone: (815) 780-0871

# PROPOSAL GUIDELINES

## Table of Contents

|      |   |   |
|------|---|---|
| I.   | General Information                                   |   |
| A.   | Purpose.....  | 1 |
| B.   | Who May Respond .....                                 | 1 |
| C.   | Instructions on Proposal Submission .....             | 1 |
|      | 1. Closing Submission Date                            |   |
|      | 2. Inquiries  |   |
|      | 3. Conditions of Proposal                             |   |
|      | 4. Instructions to Prospective Contractors            |   |
|      | 5. Right to Reject                                    |   |
|      | 6. Small and/or Minority-Owned Businesses             |   |
|      | 7. Notification of Award                              |   |
| D.   | Description of Entity and Records to be Audited ..... | 2 |
| E.   | Termination Date .....                                | 2 |
| II.  | Specification Schedule                                |   |
| A.   | Scope of a Financial and Compliance Audit.....        | 3 |
| B.   | Description of Programs/Contracts/Grants .....        | 3 |
| C.   | Performance .....                                     | 4 |
| D.   | Delivery Schedule .....                               | 4 |
| E.   | Price .....   | 4 |
| F.   | Payment.....  | 5 |
| G.   | Audit Review .....                                    | 5 |
| H.   | Exit Conference .....                                 | 5 |
| I.   | Workpapers .....                                      | 5 |
| J.   | Confidentiality .....                                 | 6 |
| K.   | AICPA Professional Standards .....                    | 6 |
| III. | Offeror's Technical Qualifications                    |   |
| A.   | Prior Auditing Experience .....                       | 6 |
| B.   | Organization, Size, and Structure .....               | 7 |
| C.   | Staff Qualifications .....                            | 7 |
| D.   | Understanding of Work to be Performed.....            | 7 |
| E.   | Certifications.....                                   | 7 |
| IV.  | Proposal Evaluation                                   |   |
| A.   | Submission of Proposals .....                         | 8 |
| B.   | Nonresponsive Proposals .....                         | 8 |
| C.   | Proposal Evaluation .....                             | 8 |
| D.   | Review Process .....                                  | 9 |

Certifications

## I. GENERAL INFORMATION

### A. Purpose

This Request for Proposal (RFP) is to contract for financial and compliance audit for the year ending June 30, 2026, with the options for two additional years ending June 30, 2027 and June 30, 2028.

### B. Who May Respond

Only licensed Certified Public Accountants are eligible for a contractual award.

### C. Instructions on Proposal Submission

#### 1. Closing Submission Date

Proposals must be received no later than 3:00 p.m. on Friday, March 31, 2026. Email submissions will be accepted.

#### 2. Inquiries

Inquiries concerning this RFP should be directed to Jo Ann Johnson at (815) 780-0871

#### 3. Conditions of Proposal

All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Offeror and will not be reimbursed by Business Employment Skills Team, Inc.

#### 4. Instructions to Prospective Contractors

Your proposal should be addressed as follows:

Jo Ann Johnson  
Business Employment Skills Team, Inc.  
4110 Progress Blvd., Suite 1C  
Peru, IL 61354

Proposals may be emailed to [joann\\_johnson@best-inc.org](mailto:joann_johnson@best-inc.org)

It is important that the Offeror's proposal be submitted in an envelope clearly marked in the lower left-handed corner with the following information:

Request for Proposal  
Audit Committee  
3:00 p.m. March 31, 2026  
For Audit Services

For proposals being emailed, the Subject line should say: Request for Proposal / For Audit Services.

It is the responsibility of the Offeror to insure that the proposal is received by BEST, Inc. by the date and time specified above. Late proposals will not be considered.

5. Right to Reject

Business Employment Skills Team, Inc. reserves the right to reject any and all proposals received in response to this RFP. A contract for the accepted proposal will be based upon the factors described in this RFP.

6. Small and/or Minority-Owned Businesses

Efforts will be made by Business Employment Skills Team, Inc. to utilize small businesses and minority-owned businesses.

An Offeror 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), by having average annual receipts for the last three fiscal years of less than six million dollars.

7. Notification of Award

It is expected that a decision selecting the successful audit firm will be made within 2 weeks of the closing date for the receipt of proposals. Upon conclusion of final negotiations with the successful audit firm, all Offerors submitting proposals in response to this Request for Proposal will be informed, in writing, of the name of the successful audit firm.

D. **Description of Entity and Records to be Audited**

Business Employment Skills Team, Inc. is a nonprofit organization which serves 8 counties in Illinois. The Business Employment Skills Team, is a private, nonprofit corporation and has been determined to be exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. It is governed by a 15-member volunteer Board of Directors. Administrative office is located at 4110 Progress Blvd., Suite 1C, Peru, IL 61354.

The primary purpose of the WIOA and TAA grants is to establish programs to prepare youth and adults for entry into the labor force and to afford job training to those economically disadvantaged individuals and other individuals facing serious barriers to employment. A description of the books of records is available in a fiscal procedure manual located on site.

Furthermore, it is our determination that Business Employment Skills Team, Inc. is a low-risk grant program according to the criteria outlined in OMB Circular 2 CFR 200.

E. **Termination Date**

This contract shall expire March 31, 2027. However, within 120 days of receipt of the final audit for each fiscal year, an evaluation of the Offeror's performance will be conducted. If Business Employment Skills Team, Inc. finds the performance of the Offeror to be unacceptable, it may exercise its authority to terminate the contract immediately by providing written notification of its decision to the Offeror.

Business Employment Skills Team, Inc. will provide necessary information regarding each of the subsequent years' audit upon close out of the grants, around September of each year. It is anticipated that the cost for each of these audits will be based upon the same approximate cost per thousand dollars of audited expenditures as the contract for the initial year. However, Business Employment Skills Team, Inc. reserves the right to terminate the contract after the initial year and each subsequent 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 "Offeror" to perform a financial and compliance audit of Business Employment Skills Team, Inc.

B. **Description of Programs/Contracts/Grants**

**Schedule of Grants** *(additional grants may be included at time of audit). (List is not all inclusive – grants may be increased/decreased by modification or additional grants may be included).*

| <u>Source</u>             | <u>Grant Number</u> | <u>Grant Amount</u> |
|---------------------------|---------------------|---------------------|
| WIOA                      | 24-681004           | \$3,141,817         |
| WIOA                      | 25-681004           | \$4,089,348         |
| TAA                       | 24-661004           | \$17,462            |
| APPRENTICESHIP USA        | 24-651004           | \$100,000           |
| STATE SUPPLEMENTAL        | 26-071004           | \$245,611           |
| WIOA STATEWIDE INNOVATION | 25-633004           | \$64,875            |

Business Employment Skills Team, Inc./Subcontractors

| <u>Name</u>                                     | <u>Contract Amount</u> |
|---|------------------------|
| Bureau Henry Stark Regional Office of Education | \$ 86,933.04           |
| Regional Office of Education #35                | \$ 105,317.95          |
| Regional Office of Education #47                | \$ 201,983             |

**C. Performance**

Business Employment Skills Team, Inc. records should be audited through June 30, 2026 or through grant completion, if earlier.

The Offeror is required to conduct the audit and audit reports in accordance with the *Single Audit Act of 1984 as amended in 1996, OMB Circular 2CFR 200, 2 CFR Part 230, OMB Circular A-110, Applicable Federal Regulations for the period(s) under audit, and WIOA Policy & TAA Letters applicable to Audit Requirements* (available on-site to selected firm).

Furthermore, it is expected that the auditors will complete all forms (e.g. data collection form) required by OMB Circular 2 CFR 200 as revised, and provide Business Employment Skills Team, Inc. with a complete reporting package. In addition, the auditor will prepare Form 990 and Form AG990-IL.

**D. Delivery Schedule**

For the audit period July 1, 2025 - June 30, 2026, offeror is to transmit one copy of the draft audit report to the Business Employment Skills Team, Inc. Finance Director and Executive Director. The draft audit report is due on November 1, 2026.

The Offeror shall deliver 5 final audit reports, Form 990, Form AG990-IL, Peer Review Letter, Entity Tax Compliance Statement of Work, and Master Services Agreement, as well as electronic copies to Business Employment Skills Team, Inc. Board of Directors no later than November 12, 2026.

Reports may be submitted earlier than the above schedules. However, if the Offeror fails to make delivery of the audit reports within the time schedule specified herein, or if the Offeror delivers audit reports which do not conform to all of the provisions of this Contract, Business Employment Skills Team, Inc. may, by written notice of default to the Offeror, terminate the whole or any part of this contract. Under certain extenuating circumstances, the contracting agent may extend this schedule upon written request of the Offeror with sufficient justification.

E. **Price**

The Offeror's proposed price should indicate how the price was determined. For example, the Offeror 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 indicated.

F. **Payment**

Payment will be made when Business Employment Skills Team, Inc. has determined that the total work effort has been satisfactorily completed. Should Business Employment Skills Team, Inc. reject a report, the authorized representative will notify the Offeror 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 Offeror submits the final invoice for payment.

Upon delivery of the 5 copies of the final reports to Business Employment Skills Team, Inc. and their acceptance and approval, the Offeror may submit a bill to:

Business Employment Skills Team, Inc.  
Attention: Jessica Green, Finance Director  
4110 Progress Blvd., Suite 1C  
Peru, IL 61354

G. **Audit Review**

All audit reports prepared under this contract will be reviewed by Business Employment Skills Team, Inc. to ensure compliance with General Accounting Office's (GAO) *Government Audit Standards*, *OMB Curricular 2 CFR 200*, and other appropriate audit guidelines.

H. **Exit Conference**

An exit conference with Business Employment Skills Team, Inc.'s representatives and the Offeror's representatives will be held at the conclusion of the field work.

Observations and recommendations must be summarized in writing and presented to the Business Employment Skills Team, Inc. Board of Directors. It should include internal control and program compliance observations and recommendations.

I. **Work papers**

1. Upon request, the Offeror 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.
2. The work papers will be retained for at least three years from the end of the audit period.
3. The work papers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the General Accounting Office, and Business Employment Skills Team, Inc.

J. **Confidentiality**

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to Business Employment Skills Team, Inc. the Offeror agrees not to publish, reproduce or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit other to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Offeror's possession, to these employees on the Offeror's staff who must have the information on a "need-to-know" basis. The Offeror agrees to immediately notify, in writing, Business Employment Skills Team, Inc.'s authorized representative in the event the Offeror 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.

### III. OFFEROR'S TECHNICAL QUALIFICATIONS

The Offeror, in its proposal, shall, as a minimum, include the following:

#### A. **Prior Auditing Experience**

The Offeror should describe its prior auditing experience including the names, addresses, contact persons, and telephone numbers of prior organizations audited. Experience should include the following categories:

1. Prior experience auditing nonprofit organizations.
2. Prior experience auditing similar programs funded by the State of Illinois.
3. Prior experience auditing programs financed by the Federal Government.
4. Prior experience auditing similar county or local government activities.
5. Prior experience with accounting systems in nonprofit organizations.

#### B. **Organization, Size, and Structure**

The Offeror should describe its organization, size (in relation to audits to be performed) and structure. Indicate, if appropriate, if the firm is a small or minority-owned business. Offeror should include a copy of the most recent Peer Review, if the Offeror has had a Peer Review.

#### C. **Staff Qualifications**

The Offeror should describe the qualifications of staff to be assigned to the audits. Descriptions should 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 the audit. Education, position in firm, years and types of experience, continuing professional education, state(s) in

which licensed as a CPA, etc. will be considered.

D. **Understanding of Work to be Performed**

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

E. **Certifications**

The Offeror must sign and include as an attachment to its proposal the Certifications enclosed with the RFP. The publications listed in the Certifications will not be provided to potential Offerors by Business Employment Skills Team, Inc., as Business Employment Skills Team, Inc. desires to contract only with an Offeror who is already familiar with these publications.

IV. **PROPOSAL EVALUATIONS**

A. **Submission of Proposals**

All proposals shall include one copy of the Offeror's technical qualifications, one copy of the pricing information, and one copy of the signed Certifications. These documents will become part of the contract.

B. **Nonresponsive Proposals**

Proposals may be judged nonresponsive and removed from further consideration if any of the following occur:

1. The proposal is not received timely in accordance with the terms of this RFP.
2. The proposal does not follow the specified format.
3. The proposal does not include the Certifications.
4. The proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the *Government Audit Standards* of the U.S. Comptroller General.

C. **Evaluation**

Evaluation of each proposal will be based on the following criteria:

| <u>Factors</u>  | <u>Point Range</u> |
|---|--------------------|
| 1. Prior experience auditing and/or designing and installing accounting systems.  |                    |
| a. Prior experience auditing nonprofit organizations.   | 0 - 15             |
| b. Prior experience auditing similar programs funded by the State of Illinois or similar county or local government activities  | 0 - 5              |
| c. Prior experience auditing programs financed by the Federal Government  | 0 - 10             |
| Business Employment Skills Team, Inc. may contact prior audited organizations to verify the experience provided by the Offerer.   |                    |
| 2. Organization, size, and structure of Offeror's firm. (Considering size in relation to audits to be performed.)   |                    |
| a. Adequate size of the firm  | 0 - 5              |
| b. Minority/small businesses  | 0 - 5              |
| 3. Qualifications of staff to be assigned to the audits to be performed. This will be determined from resumes submitted. 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. |                    |
| a. Audit team makeup  | 0 - 10             |
| b. Overall supervision to be exercised  | 0 - 5              |
| c. Prior experience of the individual audit team members  | 0 - 10             |
| 4. Offeror's understanding of work to be performed.   |                    |
| a. Adequate coverage  | 0 - 15             |
| b. Realistic time estimates of each audit step  | 0 - 5              |

5. Price

0 - 15

**MAXIMUM POINTS: 100**

D. **Review Process**

Business Employment Skills Team, Inc. may, at its discretion, request presentations by or meetings with any or all Offerors, to clarify or negotiate modifications to the Offerors' proposals. However, Business Employment Skills Team, Inc. 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, which the Offeror can propose.

Business Employment Skills Team, Inc. contemplates award of the contract to the responsible Offeror with the highest total points.

Business Employment Skills Team, Inc. also reserves the right to reject any and all proposals, in whole or in part, if it is determined to be in the best interest of Business Employment Skills Team, Inc. to do so.

## CERTIFICATIONS

On behalf of the Offeror:

- A. The individual signing certifies that s/he is authorized to contract on behalf of the Offeror.
- B. The individual signing certifies that the Offeror 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 Offeror.
- 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 Offeror prior to an award to any other Offeror or potential Offeror.
- E. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
- F. The individual signing certifies that the Offeror is a properly licensed certified public accountant, or a public account licensed on or before December 31, 2016.
- G. The individual signing certifies that the Offeror meets the independence standards of the *Government Auditing Standards*.
- H. The individual signing certifies that s/he is 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 education will be in subjects directly related to the government environment and to government auditing for individuals.
- I. The individual signing certifies that s/he 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 s/he has read and understands the following publications relative to the proposed audits:
  - 1. *Single Audit Act of 1984, as amended*.
  - 2. OMB Circular A-133, *Audits of Higher Education and Other Nonprofit Organizations*.
  - 3. All Illinois rules and regulations governing WIOA and TAA including but not limited to Illinois Administrative Code and WIOA/TAA Policy Letters.

- K. The individual signing certifies that s/he has read and understands all of the information in this Request for Proposal, including the information on the programs/grants/contracts to be audited.
  
- L. The individual signing certifies that the Offeror, and any individuals to be assigned to the audits, 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 Offeror or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed.)

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
(Offeror's Firm Name)

\_\_\_\_\_  
(Signature of Offeror's Representative)

\_\_\_\_\_  
(Printed Name and Title of Individual Signing)