



## **REQUEST FOR PROPOSALS FOR INDEPENDENT AUDIT SERVICES**

**Issued June 17, 2026**

**Proposals due July 9, 2026, by 3:00 p.m. Pacific Time**

**ABSOLUTELY NO EXCEPTIONS**

*San Diego Workforce Partnership is an Equal Opportunity Employer/Program. Auxiliary aids and services are available upon request to individuals with disabilities.*

### **I. GENERAL AND BACKGROUND INFORMATION**

#### **A. General Information**

You are invited to submit a proposal for furnishing independent audit services to the San Diego Workforce Partnership, Inc. (SDWP). The purpose of this engagement is to: (1) express an opinion on the fairness of the presentation of SDWP's financial statements for the fiscal year ending June 30, 2026; (2) perform a Single Audit in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance, Subpart F); (3) communicate internal control and compliance matters identified during the audit; (4) prepare required tax filings; and (5) provide general ledger accounting technical assistance during the engagement period.

SDWP seeks a qualified independent certified public accounting firm with demonstrated experience auditing nonprofit entities, workforce development entities, and federally funded programs, including the Workforce Innovation and Opportunity Act (WIOA). The resulting agreement is anticipated to cover the audit work beginning in January 2027 and concluding no later than March 31, 2027, with tax return preparation and any agreed upon post-audit support completed thereafter. The initial contract will be for a one (1) year period and may be renewed for up to three (3) years.

#### **B. The Agency**

SDWP is a California nonprofit public benefit corporation and tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. SDWP serves the San Diego region as the local workforce intermediary and administers a portfolio of federal, state, local, and philanthropic funds that support workforce development, youth services, employer engagement, career navigation, and related initiatives.

SDWP is the grant recipient and administrative entity for WIOA and other workforce-related funding in San Diego County. In fiscal year 2025–2026, SDWP’s overall organizational budget is approximately \$46 million.

### **C. Organizational Overview and Governance**

SDWP is a 501(c)(3) tax-exempt organization chartered by the County and the City of San Diego to fund job training programs in the San Diego region. The organization’s primary funding is allocated by the U.S. Department of Labor (DOL) under the provisions of WIOA and distributed under the leadership of the Workforce Development Board (WDB) and the Policy Board. For additional information on SDWP, visit [workforce.org](https://workforce.org). SDWP’s operations are governed by applicable federal and state statutes, grant terms and conditions, local policies, and board-approved internal controls and financial management practices.

### **D. Workforce Innovation and Opportunity Act (WIOA)**

WIOA is the principal federal law governing the public workforce development system. SDWP administers WIOA-funded activities including America’s Job Centers of California (AJCCs), contracted service providers, and other partners. This Request for Proposals (RFP), any proposal submitted in response to it, and any resulting contract shall be subject to WIOA, federal regulations, State of California directives, and SDWP policies, as amended from time to time.

## **II. PROPOSAL INSTRUCTIONS**

### **A. Instructions**

Bidders must be registered with PlanetBids and indicate that they intend to bid before submitting a Proposal. If the Bidder does not indicate that they intend to bid, they will not be allowed to submit a proposal. Registration is free and can be completed through SDWP’s vendor portal at <https://vendors.planetbids.com/portal/85079/portal-home>. A guide to registering can be found online here: [Registering With an Agency as a Vendor \(Article\)](#).

To be considered, proposals must be complete, responsive to this RFP, and received by SDWP no later than **3:00 p.m. Pacific Time on July 9, 2026**. Proposals shall be submitted electronically in PDF format via [SDWP’s PlanetBids portal](#). SDWP may reject any proposal that is incomplete, submitted late, materially non-responsive, or fails to follow the required format.

### **B. Questions and Answers**

All questions must be submitted through [SDWP’s PlanetBids portal](#). The final day to submit questions will be June 25, 2026 by 5:00:00 p.m. (Pacific Time). Questions received after that time or through another submission method will not be answered. All questions and answers will be posted on PlanetBids. SDWP will respond to questions on a rolling basis. Oral statements by SDWP staff will not be binding.

### **C. Addenda to RFP**

SDWP reserves the right to revise any part of this RFP, request additional information from proposers, conduct interviews, negotiate with one or more proposers, waive minor irregularities, and reject any or all proposals when such action is determined to be in the best interest of SDWP. All addenda to the RFP will be posted to SDWP’s [PlanetBids Portal](#). Bidders are responsible for checking PlanetBids for any addenda. All addenda must be acknowledged in PlanetBids, failure to do so will prevent proposal submission.

### **D. Technical Support**

If Bidders have difficulty accessing the website or downloading information, contact PlanetBids at (818) 992-1771. Questions of an operational nature may be directed to [proposals@workforce.org](mailto:proposals@workforce.org). Neither SDWP, nor PlanetBids, makes any guarantee as to the timely availability of assistance, or assurance that any given problem will be resolved by the bid submission deadline.

### **III. PROPOSAL FORMAT**

To facilitate SDWP's review of proposals, each proposal shall conform to the format outlined below. Failure to submit a proposal in this format may be cause for rejection.

#### **A. Section 1 – Transmittal Letter**

Provide a signed transmittal letter on firm letterhead that includes:

- The legal name of the firm, address, telephone number, email address, and website (if any).
- The name, title, and contact information of the person authorized to bind the firm contractually.
- The organization's System for Award Management (SAM) number. The organization must be registered with SAM and not be excluded or disqualified through SAM.
- A brief statement confirming the firm's interest and ability to perform the engagement.
- An acknowledgement that the proposal is valid for at least 120 calendar days from the due date.
- A statement acknowledging review of the Service Agreement Template and acceptance of the material terms, or a clearly identified list of requested exceptions.

#### **B. Section 2 – Cost Proposal**

Provide the total all-inclusive maximum price for the engagement, including all direct and indirect costs and all out-of-pocket expenses. Please also provide a schedule of hourly billing rates by partner, manager, senior, staff, and any specialists assigned to the engagement. All costs identified must be necessary, reasonable, and remain valid for the duration of the audit engagement.

#### **C. Section 3 – Technical Proposal**

##### **THERE SHOULD BE NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN THE TECHNICAL PROPOSAL**

At a minimum, the technical proposal must address the following:

- Firm Background and Experience: Provide a concise summary of the firm's history, size, ownership structure, office locations, nonprofit audit practice, governmental audit experience, WIOA and workforce development audit experience, and experience conducting Single Audits under Uniform Guidance.
- Peer Review: State the date of the firm's most recent external peer review and include the results.
- Engagement Staff Qualifications: Identify the proposed engagement partner, manager, and core audit staff; summarize each person's education, certifications, licenses, and relevant audit experience. The audit must be

performed by a Certified Public Accountant licensed to practice in California.

- Independence: Provide an affirmative statement that the firm is independent of SDWP as defined by generally accepted auditing standards and Government Auditing Standards.
- Assurance: Confirm that, if selected, the firm will comply with all applicable federal, state, and local requirements governing audits of nonprofit entities and recipients of federal financial assistance.
- Method of Approach: Describe the firm's audit methodology, including risk assessment, internal control review, statistical or non-statistical sampling approach, use of analytical procedures, testing of major programs, anticipated potential audit issues, communication protocols, and quality review processes.
- Benchmarks and Time Estimates: Include a work plan showing the timing of planning, entrance conference, interim procedures (if any), fieldwork, draft reporting, exit conference, final reporting, federal clearinghouse submission support, and tax return preparation.
- References: Provide at least three references for comparable engagements, including organization name, contact name, title, telephone number, email address, and a brief description of services performed.

#### **D. Section 4 – Conflict of Interest Disclosure**

Bidders are required to list any and all individuals who contributed to the preparation of the proposal such as an employee, officer, agent, and relatives including spouses, registered domestic partners, children, siblings, parents, in-laws and step relatives. Disclosure of any actual or potential conflicts of interest relative to this Competitive Proposal is required and shall be included in the ATTACHMENT– CONFLICT OF INTEREST DISCLOSURE FORM. All Bidders must fill this out and submit if even if there are no actual or potential conflicts of interest.

To submit the Conflict-of-Interest Disclosure Form, download Attachment – Conflict of Interest Form from the RFP posting, complete, sign (Digital signatures are acceptable), upload and submit with your proposal. Submission of Conflict of Interest forms by any other means will not be accepted.

#### **E. Section 5 – W-9**

Bidders must fill out and submit a W-9 in PlanetBids with the proposal.

### **IV. EVALUATION AND SELECTION PROCESS**

#### **A. Evaluation Process**

Proposals will be evaluated in detail by an SDWP evaluation committee. The proposal determined to be most advantageous to SDWP, considering both qualifications and cost, may be selected for negotiation of a contract. SDWP reserves the right to conduct discussions with one or more proposers and to negotiate the final scope, schedule, and price.

#### **B. Evaluation Procedure**

An objective evaluation procedure will be used to support comparative analysis of proposals and selection of the successful proposer. Evaluation criteria and point values are set forth in Exhibit A.

### C. Evaluation Committee

The evaluation will be performed by a committee designated by SDWP. Final approval of the recommended proposer, if any, will be made in accordance with SDWP's internal procurement and contracting authority.

### D. Evaluation Criteria

Proposals will be evaluated on the following criteria:

Evaluation Factor	Total Points Possible	Description
1. Organization, size, and structure of firm	5	Adequacy of firm size and organizational capacity for the engagement; local presence and any Small, Minority, and/or Women-owned business designation.
2. Qualifications of staff	25	Audit team composition, education, certifications, years and type of experience, peer review results, quality control procedures, and governmental/nonprofit audit qualifications.
3. Recent audit experience	25	Recent experience auditing workforce development entities, federally funded programs, Single Audits, nonprofits, and comparable agencies; quality and relevance of references.
4. Understanding of work to be performed	10	Demonstrated understanding of the scope, audit risks, schedule, communication protocols, and ability to complete the engagement within required timeframes.
5. Cost	35	Reasonableness and competitiveness of the proposed not-to-exceed cost and rate structure.
Total Maximum Points	100	

### E. Notification of Award

It is anticipated that SDWP will notify the selected firm and all other respondents within approximately 60 days after the proposal due date, subject to SDWP's internal review processes and any negotiations that may be required.

### F. Right of Rejection

SDWP reserves the right to reject any or all proposals, to cancel or reissue this solicitation, and to award in whole or in part if determined to be in the best interest of SDWP.

### G. Appeal Procedures

Only Bidders to this RFP may appeal the results if Federal, State, and/or SDWP procurement guidelines have been violated. An appeal will not be allowed to contest individual scores, the rating system, disqualification, or dissatisfaction with the evaluation results.

The appeal process is:

- A written letter of appeal must be sent to [compliance@workforce.org](mailto:compliance@workforce.org) including evidence for appeal and the specific relief sought.
- The written appeal must be received by SDWP within five (5) business days from the date the RFP recommendation is posted on SDWP's website.
- SDWP will review the appeal and provide a written determination within a reasonable period following the close of the protest period. The determination shall be final.

## **V. SCOPE OF WORK**

SDWP seeks an auditor to express an opinion on the fair presentation of its financial statements in conformity with accounting principles generally accepted in the United States of America and to conduct a Single Audit in accordance with Uniform Guidance. The selected firm shall also be responsible for preparing required tax filings and providing limited general ledger accounting technical assistance related to the audit engagement.

### **A. Auditing Standards to Be Followed**

- The financial statement audit shall be conducted in accordance with auditing standards generally accepted in the United States of America.
- The audit shall also be conducted in accordance with the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.
- The Single Audit shall be performed in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance, Subpart F).
- The auditor shall comply with all other applicable federal, state, and local requirements relevant to the engagement, including any requirements related to nonprofit reporting and tax filings.

### **B. Reports to Be Issued**

Following completion of the audit, the auditor shall issue, as applicable:

- Independent auditor's report on the financial statements;
- Statement of Financial Position;
- Statement of Activities;
- Statement of Functional Expenses, if applicable;
- Statement of Cash Flows;
- Notes to the Financial Statements;
- Schedule of Expenditures of Federal Awards;
- Reports on internal control over financial reporting and on compliance as required by Government Auditing Standards and Uniform Guidance;
- Report on compliance for each major federal program and report on internal control over compliance;
- Schedule of Findings and Questioned Costs, if applicable;

- Management letter or other written communication of significant deficiencies, material weaknesses, or other reportable matters, if any;
- Federal Form 990, California Form 199, and California Form CT-2 for the applicable fiscal year.

### **C. Irregularities and Illegal Acts**

The auditor shall promptly communicate in writing to SDWP management any detected fraud, illegal acts, significant abuse, or indications of such matters in accordance with applicable professional standards and legal requirements.

### **D. Working Paper Retention and Access to Working Papers**

All working papers and reports shall be retained by the auditor, at the auditor's expense, for a minimum of three (3) years after completion of the engagement, or longer if required by law, regulation, or notice from SDWP. The auditor shall make working papers available, upon request, to SDWP and authorized oversight entities.

### **E. Availability of Prior Audit Reports**

Interested proposers may request prior audit reports and related management letters from SDWP to support preparation of a responsive proposal, subject to availability and SDWP's document release protocols.

### **F. Assistance to Be Provided to the Auditor**

SDWP will provide reasonable assistance to the selected auditor, including:

- Availability of accounting and finance staff and responsible management personnel during the audit to provide information, documentation, schedules, and explanations;
- Preparation of confirmations, schedules, and work papers reasonably requested by the auditor;
- Reasonable workspace during any on-site fieldwork, if needed;
- Timely review of draft reports and participation in entrance and exit conferences.

### **G. Completion of Audit**

The selected auditor shall perform the following milestones:

- Conduct an entrance conference with SDWP during January 2027;
- Perform audit fieldwork beginning in January 2027 and conclude primary fieldwork by February 2027;
- Provide draft audit reports and management communications to SDWP for review by March 5, 2027;
- Conduct an exit conference with SDWP during March 2027;
- Issue final audit reports no later than March 31, 2027;
- Support timely submission of the Single Audit reporting package to the Federal Audit Clearinghouse;
- Prepare and deliver required tax returns by a mutually agreed-upon date following issuance of the final audit report.

### **H. Auditor Responsibilities**

- Plan and perform the audit to obtain reasonable assurance about whether the

financial statements are free of material misstatement and whether major federal programs were administered in compliance with applicable requirements.

- Coordinate the engagement schedule and communications with SDWP's designated project lead.
- Provide clear and timely communication regarding requested documentation, preliminary observations, and draft findings.
- Submit final reports in both electronic format and any additional format reasonably requested by SDWP.
- Provide general ledger accounting technical assistance related to audit adjustments, presentation, and federal compliance issues identified during the engagement.
- Prepare the required federal and state tax filings for the fiscal year covered by the engagement.

#### **I. Service Agreement Template**

- By submitting a proposal, the proposer acknowledges review of the SDWP Service Agreement Template and agrees that, if selected, it will work in good faith with SDWP to finalize an agreement substantially consistent with that template.

#### **VI. TENTATIVE SOLICITATION AND ENGAGEMENT SCHEDULE**

<b>Milestone</b>	<b>Date</b>
Release of Solicitation	June 17, 2026
Last Day to Submit Questions and Clarifications	June 25, 2026 by 5:00 p.m. Pacific Time
Responses to Questions Issued	July 1, 2026
Proposal Due Date	July 9, 2026 by 3:00 p.m. Pacific Time
Proposal Review Period	July 9 – September 9, 2026
Notice of Selection	September, 2026
Contract Full Execution	January 1, 2027
Entrance Conference	January 11, 2027
Fieldwork	January 18 – February 12, 2027
Draft Audit Report	March 5, 2027
Exit Conference	March 12, 2027
Final Audit Report	March 31, 2027