



**Requests for Bids**

For the period of June 30, 2026, to June 30, 2028

**Single Audit Provider**

**Bids Due:**

Friday, May 1, 2026 at 4:00 p.m. EST

Westmoreland-Fayette Workforce Development Board  
145 Pavilion Lane,  
Youngwood, PA 15697

**RFB Release Date:**

March 2, 2026

The Westmoreland-Fayette Workforce Development Board (WFWDB) is an equal opportunity employer. Auxiliary aids and services are available upon request to persons with disabilities. For federal funding information, visit [westfaywib.org/resources/](http://westfaywib.org/resources/).

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## General Information

This section provides general background information related to the context of this Request for Bids (RFB).

### About the Westmoreland-Fayette Workforce Development Board (WFWDB)

The Westmoreland-Fayette Workforce Development Board (WFWDB) is the entity designated by the Commissioners of Westmoreland County and Fayette County to provide staff support and act as the administrative and fiscal agent for the operation of workforce development activities within the Westmoreland-Fayette County area. The WFWDB is a private, non-profit agency organized to administer grants awarded through various federal, state, and local entities.

The WFWDB is a business, education, and community board empowered to lead workforce development initiatives in Fayette and Westmoreland counties. It is the mission of the WFWDB to serve as the local entity responsible for the strategic planning and promotion of an effective workforce development system that responds to the regional labor market needs. As a leading change agent for workforce development, the WFWDB leads development activities by:

- Developing and maintaining an organization that promotes the advancement of effective education and training for family-sustaining jobs for the people of Fayette and Westmoreland counties.
- Responding to the needs of the community by building and enhancing the career development and workforce training system.
- Identifying and addressing gaps in the workforce resources it serves.
- Building relationships with employers, educators, economic development partners, and elected officials to facilitate a cooperative effort to meet the needs of the area.

### Statement of Purpose

The WFWDB is requesting bids to obtain the services of a Certified Public Accounting firm. This firm must be licensed by the Commonwealth of Pennsylvania, Pennsylvania Department of State, and Commissioner of Professional and Occupational Affairs to perform a Single Audit of funds expended by the WFWDB. Hereinafter, bidding Certified Public Accounting firms will be referred to as the "Bidder".

### Contract Award and Funding Available

Contracts will be awarded under this RFB in accordance with the Evaluation Criteria. Please be advised that the level of funding available is subject to change. Services will be for corporate years ending on June 30, 2026, and will end on June 30, 2028.

The award of contracts will be made based on the best bid and other criteria, such as organization capability, budget, performance history, etc. as determined by WFWDB, which meet the requirements and criteria outlined in this solicitation. The WFWDB may fund all or part of a bid and will only accept bids for the services requested herein.

The bids submitted in response to this solicitation are not legally binding documents. However, the contents of the bid of the successful bidder will become contractual obligations and failure to accept these obligations in a contractual agreement may result in the cancellation of the award. WFWDB staff will negotiate and execute contracts with the bidder approved for funding. These discussions will take place after final funding approval and may include such items as budget, costs, clarifications, etc.

### Submission of Bids

To support bidders in their submissions, interested bidder may submit questions regarding this RFB. All questions, requests for additional information, and clarifications must be **made in writing via email** to WFWDB Grant and Marketing Manager Cali Blair at [cblair@westfaywib.org](mailto:cblair@westfaywib.org) by Wednesday, March 18, 2026, no later than 4:00 p.m. ET. Questions, requests, and clarification received after this point or those not made in writing will not be answered. Answers will be posted publicly on the WFWDB website ([www.westfaywib.org](http://www.westfaywib.org)) by 4:00 p.m. ET on Friday, March 20, 2026.

The submission of bids unnecessarily elaborate or lengthy is not encouraged; neither are special bindings or coverings. Proposals must be submitted in Calibri 11-point font, using standard 8.5" by 11" paper with 1" margins. Page numbers must be provided in the footer.

One (1) digital, emailed copy of the bid and all its attachments must be received no later than 4:00 p.m. EST on Friday, May 1, 2026. Bids and all attachments required as stated within this RFB must be emailed as a single file in Portable Document Format (PDF). Bids received after the due date and time will not be considered for review. Similarly, the WFWDB will not evaluate any bids that are missing the required attachments and/or sections as stated within this RFB. Timely receipt of the proposals is the sole responsibility of the applicant.

Digital copy packages should be submitted to:

- Thomas Whetsel  
[twhetsel@westfaywib.org](mailto:twhetsel@westfaywib.org)  
Subject line: WFWDB Single Audit Provider Bid

Procurement Timeline:

- |   |   |
|---|---|
| • Release RFB                             | March 2, 2026                             |
| • Questions due                           | March 18, 2026 no later than 4:00 p.m. ET |
| • Questions posted                        | March 20, 2026                            |
| • Bids due                                | May 1, 2026, no later than 4:00 p.m. ET   |
| • Expected date for notification of award | June 16, 2026                             |
| • Contract start date                     | June 30, 2026                             |
| • Contract end date                       | June 30, 2028                             |

### Eligible Bidders

Entities eligible to submit a bid are certified public accounting firms licensed by the Commonwealth of Pennsylvania, Pennsylvania Department of State, and Commissioner of Professional and Occupational Affairs.

The selected bidder(s) will be accountable to the WFWDB for the overall performance of the activities. Additionally, the selected bidder(s) will be required to adhere to all laws and policies of federal, state, and local governments that apply to the funding sources. Eligible bidders must be in good standing with the federal government and must not be debarred.

### General Policies

- The WFWDB is not liable for any costs associated with responding to this RFB and will not authorize such costs as part of the contract with the selected organization(s).

- The WFWDB reserves the right to accept or reject any or all bids received and to cancel or reissue this RFP in part or its entirety.
- The WFWDB reserves the right to award a contract for any items/services solicited via this RFB in any quantity the WFWDB determines is in its best interest.
- The WFWDB reserves the right to correct any error(s) and/or make changes to this solicitation as it deems necessary.
- The WFWDB reserves the right to negotiate the final terms of any and all contracts or agreements with the bidder(s) selected and any such terms negotiated as a result of this RFB may be renegotiated and/or amended to successfully meet the needs of the workforce area.
- The WFWDB reserves the right to contact any individual, agency, employer, or grantees listed in the proposal; to contact others who may have experience and/or knowledge of the bidder's relevant performance and/or qualifications; and to request additional information from any and all bidders.
- The WFWDB reserves the right to conduct an on-site review of records, systems, and procedures, including credit and criminal background checks, etc. of any entity selected for funding. This may occur either before or after the award of a contract or agreement. Misrepresentation of the bidder's ability to perform as stated in the proposal may result in the cancellation of any contract or agreement awarded.
- The WFWDB reserves the right to withdraw or reduce the amount of an award or to cancel any contract or agreement resulting from this procurement if adequate funding is not received from the U.S. Department of Labor via the Pennsylvania Department of Labor & Industry or other funding sources or due to legislative changes.
- The WFWDB may utilize other sources of funding to support the proposed program/project activities and/or to award a higher number of proposed programs than what was originally intended based on the quality of the proposals, organization capability, budget, performance history, etc.
- The WFWDB will not reimburse any costs proposed by the program provider beyond sixty (60) days of the program's final activities.
- Bidders shall not under penalty of law offer or provide any gratuities, favors, or anything of monetary value to any officer, member, employee, or agent of the WFWDB for the purpose of having an influencing effect toward their proposal or any other proposal submitted hereunder.
- Bidders shall not engage in any activity that will restrict or eliminate competition. Violation of this provision may cause a bid to be rejected. This does not preclude partnerships or subcontracts.
- All bids submitted must be an original work product of the bidders. The copying, paraphrasing, or otherwise using substantial portions of the work product from other entities and submitted hereunder as original work of the bidder is not permitted. Failure to adhere to this instruction may cause the bid to be disqualified and rejected.
- The contents of a successful bid may become a contractual obligation if selected for the award of a contract. Failure of the bidder to accept this obligation may result in the cancellation of the award. No plea of error or mistake shall be available to the successful bidder as a basis for the release of proposed services at the stated price/cost. Any damages accruing to the WFWDB as a result of a bidder's failure to contract may be recovered from the bidder.
- A contract with the selected bidder may be withheld at the WFWDB's sole discretion if issues of contract, questions of Federal or State regulatory non-compliance, or questioned/disallowed costs exist until such issues are satisfactorily resolved. The WFWDB may withdraw the award of a contract if the resolution is not satisfactory to the Board.

- No contract awarded under these terms, conditions, and specifications shall be sold, transferred, or assigned without the written approval of WFWDB.
- The auditor shall at their own expense obtain all necessary permits, and pay all licenses, fees, and taxes required to comply with all local ordinances, state and federal laws, rules, and regulations applicable to business to be carried on under this contract.

### **Scope of Work: Single Audit Provider**

The duties of the selected bidder shall include the following.

#### **Audit Examination**

The audit will include an examination of the records of WFWIB for fiscal years ending June 30, 2026, through June 30, 2028. A summary of anticipated expenditures per grant is listed in Attachment "A". The selected bidder will be responsible for performing and completing the audit in accordance with the time limitations listed in the schedule of audit work. The selected bidder will be expected to express an opinion on the fair presentation of its financial statements in conformity with the Generally Accepted Accounting Principles.

The examination is to include a test of compliance with program regulations and an evaluation of the systems of internal accounting and administrative controls as required by the Financial and Compliance Audit Guide as described below. All audit work that can be performed on existing records must be completed in accordance with:

- Uniformed Guidance with special attention to Subpart "F" – Audit Requirements
- The Bureau of Workforce Development Administration - Financial Management Technical Assistance Guide
- US Office of Management and Budget Compliance Supplement
- Government Auditing Standards (Yellow Book)
- Other promulgations that might apply.

Additionally, the individual funding sources may have specific audit guides to be reviewed and incorporated as necessary. Generally, the examination is to be made in accordance with generally accepted auditing standards applicable in the circumstances and is to include such tests on the accounting records and such other auditing procedures as considered necessary in the circumstances.

Fifteen (15) bound copies of the audit will be required.

If the selected bidder should, after beginning the examination, encounter any situation which would cause them to increase the scope of an examination beyond the requirements of these standards, or render the completion of the examination impossible, the selected bidder will promptly report such conditions to WFWDB in writing. The report will include the reasons for such a determination and the selected bidder's recommendations as to the further action required. With such a written report, the selected bidder shall submit an invoice detailing reasonable out-of-pocket expenses and the billing rate, number of hours, and total time incurred through the date of the report. In no event will WFWDB reimburse the selected bidder for more than the firm would have earned if the audit had been performed. The selected bidder shall make available supporting documentation of the aforementioned invoice to WFWDB upon request. In the above case, no further action is required by the selected bidder. However, WFWDB reserves the right to refuse any additional reimbursement prior to written consent.

### Additional Documentation

The selected bidder will be responsible for the completion of the IRS Federal Return 990 and Bureau of Charitable Organization Form BC0-10. The completion of this work should be itemized and included in the total price of the audit. Additionally, the selected bidder will be required to include digital submissions of the Single Audit, IRS 990, and Bureau of Charitable Organization Form BC0-10 to the appropriate Federal and State agencies.

### Schedule of Audit Work

The selected bidder will be required to provide a schedule for on-site work and times which will be needed to complete the audits. These must be arranged in advance so that the appropriate records can be made available. The WFWDB requires the fieldwork to be completed no later than January 29, 2027. Extension requests will be considered. The examinations can commence upon written notification to the selected bidder. All audit reports must be submitted to the WFWDB according to the regulations set forth in the Unified Guidance.

### Retention of Records

The audit reports and related working papers must be retained by the selected bidder for six years after the issuance of the audit report. Reports and related working papers shall be made available to WFWDB and the PA Department of Labor and Industry upon request.

### Restrictions Against Disclosure

The selected bidder must agree to keep the information related to all subgrants in strict confidence, other than the reports submitted to WFWDB. The selected bidder must agree not to publish, reproduce, or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit others to do so, taking reasonable measures as are necessary to restrict access to all information except those staff of the selected bidder and WFWDB who are directly involved in the process. In the event the selected bidder determines or has reason to suspect a breach of this agreement, the selected bidder must agree to immediately notify WFWIB in writing.

### Payment Schedule

The selected bidder may invoice based on progress with final payment upon completion and delivery of the audit for the contracted amount and an acceptance of the Audit Report by the WFWDB Board of Directors.

### Special Consideration

The selected bidder will review the WFWDB staff payroll and ensure time charges that are allocated between administrative and programmatic cost categories are accurate and fully substantiated by personal activities reports or allocated through an approved cost allocation plan or indirect cost rate by either the grantees federal cognizant agency, USDOL, ETA, or BWDA.

### Bid Format

The bids for the Single Audit Provider must be submitted in the order outlined below. The WFWDB reserves the right to disqualify any bid that fails to submit all the required components as specified in this RFB.

### Bid Cover Sheet

The bid must be submitted using the specified Cover Sheet. This does not count toward the page limit. See Appendix A

### Executive Summary

The bid must be submitted using the specified Executive Summary. This does not count toward the page limit. See Appendix B.

### Basic Organization Description

The following is required for all bids. This section should not be more than one (1) page. This section does not count toward the Bid Narrative page limit.

- Describe your firm's background and experience in auditing non-profit corporations and similar entities to the type under consideration.
- Identify clients your firm has audited in the past and who may be contacted to verify their satisfaction.

### Bid Narrative

Bid narratives are limited to no more than five (5) pages. Bid narratives must be single-spaced on 8.5" by 11" paper, with 1" margins using 11-point Calibri (Body) font. Page numbers must be provided in the footers. The WFWDB will not read or consider any materials beyond the specified page limit in the application review process.

Applicants should respond to each of the following sections. The WFWDB may not review any proposals that fail to include all required attachments and sections as stated within this RFB.

As noted previously, the award of contracts will be made based on the best proposals and other criteria, such as organization capability, budget, performance history, etc. as determined by WFWDB, which meet the requirements and criteria outlined in this solicitation.

#### **Audit Work Plan & Time Estimates:** *Please reference the Scope of Work section.*

- Describe the general direction and supervision to be exercised over audit personnel by the firm's management personnel.
- Provide a comprehensive audit work plan that your firm anticipates using if selected.
- Explain whether the scope of work to be performed can be completed by your firm in accordance with the time limitations in the schedule of audit work.
- Provide an anticipated schedule that includes on-site work and other major time segments of the audit work plan that will be needed to complete the audits.
- A description of your firm's ability to complete the audit work plan using previous projects of similar scopes and timeframes is appreciated.

#### **Cost of Audit Work:** *Please reference the Scope of Work section.*

- Provide a quote for the cost of the audit.
- Provide a list of each position that will be utilized during the audit work, as well as the estimated number of hours each position will need to complete their portion of the audit.
- Provide an estimated quote for years ending June 30, 2026, and June 30, 2028.

### Additional Attachments

- **Site Data Form:** Please complete the Site Data Form and include it with the proposal submission. See Appendix C.

- **Assurances:** Please complete the Assurances Form and include it with the proposal submission. See Appendix E.
- **External Quality Control Review:** Bidders must submit a copy of their firm’s most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

**Right of Rejection**

The Westmoreland-Fayette Workforce Development Board (WFWDB) reserves the right to reject any and all bids submitted.

**Evaluation Criteria**

Scoring for the required sections of bids will be assigned as follows:

<b>Points Available per Category</b>	
Cover Sheet	25 points
Executive Summary	Required
Basic Organization Description	25 points
Bid Narrative (Audit Work Plan & Time Estimates) (Cost of Audit Work)	50 points (25 points) (25 points)
Additional Attachments	Required
Proper Submission of Proposal & Attachments	Required
<b>Total Points Available</b>	<b>100 points</b>

**Attachment A: Summary of Anticipated Expenditures**

<b>Grant</b>	<b>Estimated Expenditures Based on Program Year 7/1/2025 - 6/30/2026</b>
WIOA Adult	\$2,380,483.00
WIOA Youth	\$1,596,660.00
WIOA Dislocated Worker	\$2,142,022.00
TANF Youth	\$813,701.00
WORC (USDOL)	\$163,287.00
EARN (DHS)	\$942,972.00
ARC Inspire	\$37,221.00
Industry Partnership	\$727,149.00
Business Education Partnership (BEP)	\$109,941.00
Foundations	\$523,479.00
Youth Reentry	\$78,750.00
Build Back Better	\$743,164.00
ARC Arise	\$31,555.00
Partner4Work	\$75,000.00
Miscellaneous	\$30,262.00
<b>ESTIMATED TOTAL EXPENDITURES</b>	<b>\$10,395,646.00</b>

**Appendix A: Cover Sheet**

**Firm Name:**

**Firm address of the office from which the work on this audit will be performed:**

**Number of firm staff:**

**Identify the size of your firm's governmental staff:**

**Identify principal supervisory management staff, including engagement partners, managers, and other staff who will be assisted to the audit. Provide information on the government auditing experience of each person:**

**Contact Person:**

**Contact Title:**

**Contact Phone Number:**

**Contact Email:**

**Firm website:**

I hereby certify that the information provided in this submission is accurate.

\_\_\_\_\_  
Print Name & Title

\_\_\_\_\_  
Signature

I hereby certify that I am duly authorized to sign contracts on the behalf of this organization.

\_\_\_\_\_  
Print Name & Title

\_\_\_\_\_  
Signature

**Appendix B: Executive Summary**

- 1. Who are the primary customers that you serve?
  
- 2. What are the primary services that you currently offer?
  
- 3. Is your organization in compliance with all federal, state, and local policies?      Yes      No
- 4. Is your organization in debarment or suspended from federal or state awards?      Yes      No
- 5. Enclose a copy of your most recent peer review report.
- 6. Please list your Federal EIN: \_\_\_\_\_
- 7. Provide evidence of Liability Insurance Below:

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Street Address      PO Box      City      State      ZIP

\_\_\_\_\_  
Telephone #      Fax #      Email

I hereby certify that the information provided in this submission is accurate.

\_\_\_\_\_  
Print Name & Title      Signature

## Appendix C: Site Data Form

The following requested information relates to your status, experience, qualifications, etc. All questions must be answered.

1. Full Legal name of Organization \_\_\_\_\_  
Address \_\_\_\_\_  
Contact Name: \_\_\_\_\_ Phone #: \_\_\_\_\_
  
2. Corporation \_\_\_\_ Partnership \_\_\_\_\_ Individual Ownership (Proprietorship) \_\_\_\_\_  
Federal Employers Identification Number (FEIN): \_\_\_\_\_
  
3. Profit Making \_\_\_\_\_ Non-Profit \_\_\_\_\_
  
4. Has your organization ever been placed on the debarred list by the Federal Government?  
Yes \_\_\_\_\_ No \_\_\_\_\_
  
5. Are all of your required business permits current?  
Yes \_\_\_\_\_ No \_\_\_\_\_
  
6. Are you bonded?  
Yes \_\_\_\_\_ No \_\_\_\_\_  
  
For what amount \$ \_\_\_\_\_
  
7. Does the organization carry statutory workers compensation and employer's liability insurance?  
(Please attach a copy for our records.)  
Yes \_\_\_\_\_ No \_\_\_\_\_
  
8. Does the organization have comprehensive, all risks general liability coverage for personal injury and property damage of not less than \$1 million for each occurrence and \$2 million annual aggregate? (Please attach a copy for our records.)  
Yes \_\_\_\_\_ No \_\_\_\_\_
  
9. Does the organization provide comprehensive automobile bodily injury and property damage coverage liability of not less than \$1 million combined single unit? (Please attach a copy for our records.)  
Yes \_\_\_\_\_ No \_\_\_\_\_

**Appendix D: Assurances**

I recognize that I must give assurance for each item below. If I cannot, this proposal will be automatically rejected. The assurances are:

1. I am authorized by my Board of Directors, Trustees, other legally qualified officer, or as the owner of this agency or business to submit this proposal.
2. We are not currently on any Federal, State of PA, or local debarment list.
3. We will provide records to show that we are fiscally solvent, if needed.

**I hereby assure that all of the above are true.**

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date