



NORTHEAST WASTE MANAGEMENT OFFICIALS' ASSOCIATION

Request for Proposals

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The Northeast Waste Management Officials' Association (NEWMOA) is inviting proposals from accounting firms interested in providing auditing and tax services required to prepare the Association's Financial Statements, including all grant and contract awards. The firm will also perform financial and compliance audits in accordance with the provisions of the Single Audit Act Amendments of 1986 and the Office of Management and Budget Circular A-133, entitled Audits of States, Local Governments, and Non-Profit Organizations. Preparation of the accompanying tax forms will also be required.

The examinations are to be made in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States, as these standards pertain to financial and compliance audits. The audits shall be conducted by a Certified Public Accountant with specific expertise in the governmental and non-profit areas.

NEWMOA anticipates engaging the selected firm for three years with the possibility of two one year extensions, subject to satisfactory performance. The Finance Committee of the Association invites you to submit a proposal by **September 9, 2016**.

About NEWMOA

The Northeast Waste Management Officials' Association (NEWMOA) is a nonprofit, nonpartisan, interstate association that has a membership composed of the hazardous waste, solid waste, waste site cleanup, and pollution prevention program directors for the environmental agencies in Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, and Vermont. NEWMOA was established by the Governors of the New England states as an official regional organization to coordinate interstate hazardous and solid waste, pollution prevention, and waste site cleanup activities, and was formally recognized by the U.S. Environmental Protection Agency (EPA) in 1986.

NEWMOA's mission is to develop and sustain an effective partnership of states that helps achieve a clean, healthy, and sustainable environment by exploring, developing, promoting, and implementing environmentally sound solutions for:

- Reducing materials use and preventing pollution and waste,
- Properly reusing and recycling discarded materials that have value,
- Safely managing solid and hazardous wastes, and
- Remediating contaminated sites.

The group fulfills this mission by providing a variety of support services that:

- Facilitate communication and cooperation among member states, between the states and the U.S. EPA, and between the states and other stakeholders; provide research on and evaluation of emerging issues, best practices, and data to help state programs maximize efficiency and effectiveness; and
- Facilitate development of regional approaches to solving critical environmental problems.

NEWMOA operates on a fiscal year beginning October 1 and ending September 30.

The Association's most recent Financial Statement and OMB A-133 report are available upon request by contacting Lois Makina, Administrative Assistant at lmakina@newmoa.org.

Services Required

NEWMOA is seeking a financial services firm to conduct the following services:

- Prepare the annual financial audit, which will be presented to the Association's Finance and Executive Committees for review and comment, and will also be subject to approval by the Board of Directors;
- Conduct an annual OMB A-133 audit that will be presented to the Association's Board of Directors in conjunction with the financial audit;
- Prepare the Form SF-SAC Data Collection Form and submit this Form to the Federal Audit Clearinghouse;
- Prepare the Form 990 and the Massachusetts PC Form and submit them to the appropriate agencies; and
- Prepare a management letter, if one is deemed to be necessary.

By no later than November 15 of each year, the auditors will provide NEWMOA's Administrative Assistant and Bookkeeper with a list of required reports, schedules, and details needed for the upcoming audit of the previous Fiscal Year, along with a copy of the schedule for completing the audit. The Audit process will commence no later than December 15 of each year. All required draft reports are to be submitted to NEWMOA no later than February 15.

The audit will be conducted with minimum disruption of day-to-day NEWMOA office functions. The auditor will schedule necessary meetings with the NEWMOA Executive Director and Bookkeeper at their convenience, and shall include at least one meeting prior to the close of the audit.

The Selection Process

NEWMOA must receive proposals no later than **September 9, 2016**. The Finance Committee will review the proposals and, based on the information provided by the firm and references, will select two firms to be interviewed by the NEWMOA Executive Director and a Board member. NEWMOA anticipates completing the selection process by late October.

Proposals

NEWMOA is interested in learning about the services provided by your firm and your qualifications, your approach to the audit, and your expertise in both the governmental and non-profit areas. In your proposal, please provide the following:

1. Audit scope, approach, and timing of services – this should cover the initial meeting with management; the schedule required of the Association; approach to compliance testing, review and testing of internal controls; and other substantive testing and reviews of financial reports that the auditor expects NEWMOA to complete prior to commencement of the audit;
2. Extent of knowledge in the areas of government and non-profit taxation with specific experience related to the preparation of the Forms 990 and Massachusetts PC;
3. A copy of your firm’s most recent peer review letter and letter of comments;
4. Your audit philosophy with regard to Management Letters and other communications with clients;
5. A list of the individuals at the firm that would be providing the services to NEWMOA, including their education, experience, and length of time performing governmental and non-profit audits;
6. A list of client references and contact information; and
7. Estimated number of hours to complete the work and cost in the format presented in the Appendix.

In order to expedite review of the proposal, please submit your proposal electronically to Lois Makina, lmakina@newmoa.org.

Fee

NEWMOA is seeking the most qualified firm to conduct the audit and related services. While low overall cost of audit services is of significant importance, the review of the proposal will focus on qualifications. The term of the contract will be three years; NEWMOA will reserve the right to continue the contract for two one-year extensions, subject to satisfactory performance.

Submission

Proposals must be submitted electronically to: lmakina@newmoa.org

If you have any questions regarding this Request for Proposal, contact Terri Goldberg, Executive Director at (617) 367-8558 x302, tgoldberg@newmoa.org.

Appendix
Format for Presenting Hours and Cost Proposal for NEWMOA Annual Audit

<u>Planning</u> (hours)	<u>Compliance Testing</u> (hours)	<u>Substantive Testing</u> (hours)	<u>Report Writing</u> (hours)	<u>Tax Returns</u> (hours)	<u>Reviews</u> (hours)	<u>Total</u> (hours)	<u>Cost</u> (dollars)
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Partners

Manager

Staff Accountant/s

Other Expenses

Administrative

Total Fixed Fee

Please provide the hourly rate for each of the employees involved in the audit