

MountainHeart Community Services, Inc.

P.O. Box 1509

Oceana, WV 24870

(304) 682-8271

I. GENERAL INFORMATION

A. Purpose:

This Request for Proposal (RFP) is to contract for an agency-wide financial and compliance A-133 audit for the fiscal year of December 31, 2026. MountainHeart reserves the right to negotiate with the selected firm based upon the submissions. The proposal includes options for two additional years.

B. Who May Respond:

Licensed Certified Public Accountants

C. Bidder's Conference:

A bidder's conference may be scheduled in the opinion of MountainHeart Community Services, Inc., if there are two or more firms being seriously considered for the contract.

D. Instructions on Proposal Submission:

1. Closing Submission Date:

Proposals must be submitted no later than 4:00 p.m. on November 20th, 2026, as determined by the postmark.

2. Inquiries:

Inquiries concerning the RFP should be directed to Alex Akers at (304) 682-8271 ext. 133.

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 MountainHeart Community Services, Inc.

4. Instructions to Prospective Contractors:

Your proposal should be addressed to -
Dreama Padgett, Executive Director

MountainHeart Community Services, Inc.

PO Box 1509

Oceana, WV 24870

Submit your proposal in a sealed envelope clearly marked in the lower left-hand corner with the following information:

Request for Proposal

4:00 p.m. November 20th, 2026

RESPONSE

For Audit Services

Failure to do so may result in premature disclosure of your proposal.

It is the responsibility of the Offeror to ensure that the proposal is received by MountainHeart Community Services, Inc. by the date and time specified above.

Late Proposals will not be considered.

5. **Electronic or Hard Copy Submissions:**

Proposal can be submitted electronically to the following e-mail address: aakers@mthtwv.org by the closing submission date noted above.

Proposals may also be submitted by hard copy to the following address: MountainHeart Community Services, Inc., PO Box 1509, Oceana, WV 24870 by the closing submission date noted above. Only one copy of the proposal needs to be submitted.

Failure to do so may result in premature disclosure of your proposal.

It is the responsibility of the Offeror to ensure that the proposal is received by MountainHeart Community Services, Inc. by the date and time specified above.

Late proposals will not be considered.

6. **Right to Reject:**

MountainHeart Community Services, Inc., reserves the right to accept and/or 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.

7. **Small and/or Minority-Owned Businesses:**

Efforts will be made by MountainHeart to utilize small businesses and minority-owned businesses.

8. **Notification of Award:**

It is expected that a decision selecting the Successful audit firm will be made by December 14th, 2026.

E. **Description of Entity and Records to be Audited:**

MountainHeart Community Services, Inc. is a non-profit, 501 c-3, performing the duties of a community action agency. The major programs include the Child Care Resource and Referral contract for Regions V and VI which includes 10 offices throughout the state, the WV Birth to Three program for regions V, VI, and VII, Head Start program, Early Head Start program, Medicaid Waiver Program, Housing Programs, VITA program, and the Weatherization program.

MountainHeart currently has 5 bank accounts, 2 CDAR accounts and maintains computerized accounting.

F. **Options:**

At the discretion of MountainHeart Community Services, Inc., this audit contract can be extended for four additional one-year periods. The cost for the option periods will be agreed upon by MountainHeart and the Offeror.

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 and 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 MountainHeart Community Services, inc.

MountainHeart also operates a profit-sharing plan that requires a 5500 audit in addition to the A133 audit.

B. **Performance:**

The Fiscal year to be audited for the A133 audit and the 5500 audit is January 1, 2026, through December 31, 2026.

The Offeror is required to prepare audit reports in accordance with the Audits of Institutions of Higher Education and Other Nonprofit Institutions, Office of Management and Budget (OMB) Circular No. A133, and all referenced attachments, appendices and regulations, and must show all Program funding on a grant year basis and show a comparison of actual expenditures verses budgeted amounts, and include any other pertinent requirements that the Offeror must comply with, such as specific audit guides or specific state funding source requirements. The Offeror is also responsible for completing and filing Form 990.

C. **Delivery Schedule:**

The Offeror is to transmit one copy of the draft audit report to MountainHeart Community Services, Inc. The draft report is due on June 14th, 2027.

The Offeror shall deliver 3 audit reports to MountainHeart Community Services, Inc.'s Board of Directors no later than June 30, 2027 and may be required to attend a board meeting to explain the audit to the board members.

Reports may be submitted earlier than the above schedule. 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, MountainHeart Community Services, 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.

D. Price:

The Offeror's proposed price should be submitted separately. Include information indicating 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. The pricing information should be submitted in a separate sealed envelope and clearly marked in the lower left-hand corner:

SEALED BID

For Audit Services

4:00 p.m. November 20th, 2026

E. Payment:

Payment will be made when MountainHeart has determined that the total work effort has been satisfactorily completed and accepted by funding sources. Should MountainHeart reject a report, MountainHeart's 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 3 copies of the final report to MountainHeart and its funding sources to ensure compliance with General Accounting Office's (GAO) Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, OMB Circular No. A133 Audits of Institutions of Higher Educations and Other Non-Profit Institutions.

F. Audit Review:

All audit reports prepared under this contract will be reviewed by MountainHeart and its funding sources to ensure compliance with OMB Circular A133 and Uniform Guidance.

G. Exit Conference:

An exit conference with MountainHeart Community Services, 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 discussed with

MountainHeart. It should include internal control and program compliance observations and recommendations.

H. **Work Papers:**

1. Upon request, the Offeror will provide a copy of the work papers pertaining to the audit. The work papers must be concise and provide the basis for the conclusions drawn as well as an analysis of any problems.
2. The work papers will be retained for at least five 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, funding sources, the General Accounting Office, and MountainHeart.

I. **Confidentiality:**

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to MountainHeart Community Services, 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 others 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, MountainHeart's authorized representative in the event the Offeror determines or has reason to suspect a breach of this requirement.

III. **Offeror's Technical Qualifications**

The Offeror shall warrant MountainHeart Community Services, Inc. has on file certain current information:

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 certain categories.

1. Community action agencies
2. Human Service programs funded by West Virginia
3. Programs funded by the federal government
4. Similar groups or local government activities

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

The Offeror should describe its organization, size, and structure. Indicate, if appropriate, if the firm is a small or minority-owned business, and any conflicts of interest that exist.

C. **Staff Qualifications:**

The Offeror should describe the qualifications of staff to be assigned to the audits. Descriptions should include audit team makeup, overall supervision to be exercised, and prior experience of the individual audit team members.

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. Peer Review:

A copy of the most recent peer review should be submitted with the proposal.

IV. Proposal Evaluation

A. Submission of Proposals:

All proposals shall include two copies of the Offeror's technical qualifications, and two copies of the pricing information (in a separately sealed envelope).

Proposals can be submitted electronically to the following e-mail address:

aakers@mthtwv.org by the closing submission date noted above.

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 the RFP
2. The proposal does not follow the specific format
3. The proposal is not adequate to form a judgement by the reviewers that the proposed undertaking would comply with the Standards for Audit of Government Organizations, Programs, Activities, and Functions of the U.S. Comptroller General, and the requirements of Audits of Institutions of Higher Education and Other Nonprofit Institutions or Audits of State and Local Governments of the Office of Management and Budget.

C. Review Process:

MountainHeart Community Services, Inc., may at its sole discretion request presentations by or meetings with any or all Offerors, to clarify or negotiate modifications to the Offeror's proposals.

MountainHeart 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.