



YMCA of Greater Houston

Request for Proposal

RFP 23-02: Financial Statement Audit and Tax Reporting Services

Table of Contents

- I. Introduction
- II. Statement of Request
- III. Current Service Information
- IV. Proposal Submission Instructions
- V. Proposal Selection Timeline

Attachments

Attachments 1 – 2 – Two Years' Most Recent Audits – Year Ended December 31, 2022 & Year Ended December 31, 2021

Attachment 3 – 6 – Two Years' Most Recent Form 990 – YMCA of Greater Houston & YMCA of Greater Houston Endowment Foundation

I. Introduction and Current Status

The YMCA of Greater Houston (the “YMCA”) is a 501c3 non-profit organization dedicated to improving the quality of life through programs which promote healthy living, youth development and social responsibility. The YMCA in the greater Houston area includes operations in over 20 facilities with fitness, sports and aquatic programming; nearly 200 local schools providing before and after school care for children; 13 preschools and early care programs; one resident camp in Trinity, Texas; and various caring community sites, providing various outreach services to meet the needs of community including but not limited to food distribution and pantry services, youth enrichment activities and social service programs. The YMCA also provides programming for senior citizens, teens, and populations with special needs. Finally, through YMCA International Services, the YMCA provides assistance to refugees and immigrants during their resettlement journey in the form of legal assistance, employee development and training, and childcare assistance via federal funds restricted for these purposes.

The YMCA Endowment Fund (the “Endowment”) exists to furnish and assistance and support to the undertakings of the YMCA.

The YMCA is requesting proposals for annual financial statement audit services and annual tax reporting (Form 990) preparation services to begin with the Fiscal Year (calendar-year) 2023 audit and 2023 Form 990 submissions. Due to the nature of the relationship between the YMCA and the Endowment, the financial statement audit is prepared on a consolidated basis of both organizations, while separate Form 990s are required for the YMCA and the Endowment. The anticipated term of this contract is for a three year-period, with future renewal options in service to a long-term partnership. This three year period would become effective immediately upon execution by all parties with implementation of all specified services to take place for the audit of fiscal year ending December 31, 2023 and 2023 Form 990. This Request for Proposal (RFP) details the YMCA’s goals and the goods and/or services required.

This RFP identifies current and required goods and/or services. It specifies all required qualifications for vendors (“partners”) wishing to do business with the YMCA, stipulates contract requirements, standard provisions and provides for submission instructions.

II. Statement of Request

The YMCA is seeking:

- 1) Preparation of annual Single Audits for the fiscal years ended December 31, 2023, 2024, and 2025. These audits are to be performed in accordance with generally accepted auditing standard and the standards applicable to financial audits contained in *Government Auditing Standards*. These audits are prepared on a consolidated basis for the YMCA and the Endowment.
- 2) Preparation of annual Form 990 informational tax returns for the YMCA and the Endowment for calendar years 2023, 2024, and 2025. This preparation includes utilizing C-TRAC, a Form 990 filing software mandated by YMCA of the USA, of which the YMCA of Greater Houston is a federated but separate legal entity.

The YMCA is interested in a partner that will be available for consultation throughout the year as issues or questions surrounding financial transactions arise. We believe open lines of communication and a true partnership mentality during the year lead to a more successful audit at year-end.

III. Current Service Information

The YMCA has an existing partner providing annual Single Audit and tax preparation services. The existing partner is available as a resource for consultation throughout the year. Historically the audit has been performed on a hybrid basis, both remote and in-person onsite at administrative offices in Houston, Texas. The existing partner shares the results of the annual audit and provides an overview of the Form 990 at a meeting of the Finance Committee of the YMCA of Greater Houston Board of Directors each April. The YMCA expects similar services at a minimum from a potential new partner.

The YMCA has tenured, qualified and competent staff in the Accounting department and throughout the programmatic areas of the organization. Year-end close procedures typically last one month, with final year-end financials being available for audit by early-to-mid February. An adequate control system is in place throughout the organization. Standard balance sheet and income statement reconciliations are performed on a periodic basis throughout the year, as well as at year-end.

IV. Proposal Submission Instructions

Please complete the following documents and submit each in PDF format (accompanied by any applicable attachments):

DOCUMENT 1 – Partner Responses

DOCUMENT 2 – Disclosure of Potential Conflict of Interest

DOCUMENT 3 – Certification Regarding Debarment, Suspension and Other Responsibilities

To be eligible for consideration, please submit your proposal as follows:

Method: via e-mail
Jennifer Garcia, CPA
Chief Financial Office
Jennifer.garcia@ymcahouston.org

Due Date: Friday, October 6, 2023
5:00 PM CST

Proposals received after this time will not be considered. Amendments or additional information will not be accepted after the submission deadline unless requested by the YMCA.

The proposal must be submitted with “Proposal for Services” included in the subject line of the email. An accompanying transmittal letter must be signed by an individual authorized to contractually bind the submitting firm, and must indicate that the proposal is valid for 90 days from the submission date. It must also state full agreement with the conditions and requirements included herein, and give full contact information for questions regarding the proposal.

There is no limit to the physical size of the proposal, but a complete yet succinct, and unambiguous presentation is expected. Proposals should provide a clear and straightforward description to enable the YMCA to evaluate the proposal with little to no follow-up clarification needed.

Withdrawal of proposals will be accepted up to the date and time of submission noted above, and should be submitted via the same method described above.

Any organization submitting a proposal is deemed to have read, understood and agreed to all terms, conditions, and requirements set forth in this RFP.

The selection may be made on the basis of the proposals as initially submitted, without discussion, clarification or modifications. The YMCA reserves the right to request further information as needed. The YMCA reserves the right to enter into negotiations for terms as part of the evaluation.

The YMCA will select a partner based on the responses provided. Award will not be made based solely on any one element of the proposal, but instead based on the most responsive and advantageous proposal submitted.

V. Proposal Selection Timeline

The timeline for award is as follows:

RFP Available to Public – Posted on YMCA Website	September 6, 2023
Partner Proposals Due via Email	October 6, 2023
Evaluations	October 9 – October 20, 2023
Anticipated Contract Award Date	Week of October 23, 2023



YMCA of Greater Houston

Disclosure of Potential Conflict of Interest

Do any of the following have a financial or other significant interest with the YMCA of Greater Houston, including its employees, Board of Directors, and/or Executive Team?

- Yourself
- Your immediate family
- Your partner
- Any organization in which any of the aforementioned have a material financial or other significant interest

If so, please describe:

_____ I certify that neither I nor any of the parties listed above have a conflict of interest to disclose at this time. I understand that if awarded this contract, I have an obligation to report such actual or perceived conflict should it become known to me.

_____ I certify that I have provided full disclosure of all relations that may create a conflict of interest with the YMCA of Greater Houston above and/or with a separate attached document.

Organization Name: _____

Authorized Representative Name and Title: _____

Authorized Representative Signature: _____

Date: _____



YMCA of Greater Houston

Certification Regarding Debarment, Suspension and Other Responsibilities

This certification is required by the Federal Regulations Implementing Executive Order 12549, Debarment and Suspension, 45 CFR Part 93, Government-wide Debarment and Suspension.

The undersigned certifies, to the best of his or her knowledge and believe, that both it and its principals:

1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participate in this transaction by any department or Agency;
2. Have not within a three-year period preceding the date below been convicted of or had a civil judgement rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public transaction or contract under a public transaction, violation of federal or State antitrust statues or commission of embezzlement, theft, forgery, bribery, falsification, or destruction of records, making false statements, or receiving stolen property;
3. Are not presently indicated for or otherwise criminally or civilly charged by a government entity with commission of any of the offenses enumerated above; and,
4. Have not within a three-year period preceding the date below had one or more public transactions terminated for cause or default.

If so, please describe:

_____ I certify the above statements.

_____ I certify that I have provided full disclosure of any exceptions to the above statements.

Organization Name: _____

Authorized Representative Name and Title: _____

Authorized Representative Signature: _____

Date: _____