

## EXECUTIVE DIRECTOR

Tessie Solorzano, Esq.

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ICLS is a non-profit  
501(c)(3) corporation  
IRS Tax ID 95-6124556  
Donations are welcome.

**Senior Line: 800.977.4257**

**Toll Free: 888.245.4257**

**InlandLegal.org**

October 16, 2023

To Whom It May Concern,

Our 501(c)(3) tax exempt organization, Inland Counties Legal Services (ICLS), is requesting a three-year audit and tax proposal from several CPA firms with experience providing audit and tax services to not-for-profit organizations.

### A. Overview

ICLS is a nonprofit corporation organized for the purpose of providing legal assistance in noncriminal proceedings or matters to persons financially unable to afford legal assistance in the California counties of San Bernardino and Riverside. ICLS is principally funded through contracts with Legal Services Corporation (LSC), a not-for-profit nonmember ship corporation established by the Congress of the United States to administer the federal government's legal assistance program (\$6.8M budgeted 2023), and the California State Bar Trust Fund (\$8.1M budgeted 2023). The organizations planned annual expenses and net assets for 2023 are \$17.7M and \$800k, respectively. Other sources of funding include governmental grants (Federal, State and Local), private foundation grants, attorney's fees and contribution revenue. Our largest funder is Legal Services Corporation (LSC), which requires additional audit procedures, as well as other Federal funding subject to single audit under Uniform Guidance.

### B. Audit Timing and Scope

Our agency requests a bid from your firm to provide:

- Audited financial statements for the three years beginning with the year ended December 31, 2023. Preparation of management letter (including our management action plan as part of final submission to the Board of Directors).
- Preparation of IRS Form 990 and applicable state forms for each year. Required state filings will be in California.
- Planning meetings in preparation for audit. Presentation of final audited financial statements and management letter to our Board of Directors, including executive session if requested.
- Availability to answer questions throughout the entire year.

#### Executive Office

1040 Iowa Ave., #106  
Riverside, CA  
92507-2106

#### Indio

P.O. Box 10650  
Indio, CA  
92202-2563

#### Ontario

3500 Porsche Way, #200  
Ontario, CA  
91764-4941

#### Riverside

1040 Iowa Ave., #109  
Riverside, CA  
92507-2106

#### Victorville

15428 Civic Center Drive, Ste 175  
Victorville, CA  
92392

- Preparation of reports to comply with Legal Services Corporation Guidance.

ICLS anticipates that we would be prepared for the audit of the fiscal 2023 financial statements to begin fieldwork during the week of March 7th and would expect the delivery of financial statements and the management letter by April 18th. We would also expect the timely preparation and filing of tax returns.

If you are interested in submitting a proposal, contact Amanda Toerge at (951) 368-2562 or [atoerge@icls.org](mailto:atoerge@icls.org) and we will make available to you:

- current financial statements,
- latest tax returns,
- an organizational chart
- other documents as requested by you for preparation of a proposal

### **C. Other Requirements**

The auditor must retain the working papers of ICLS audits for a period of five years and must make its working papers available to LSC and other grantors as required, including making their staff available for periodic audit/inspection from the LSC's Office of Inspector General (OIG).

### **D. Proposal Specifications**

Please provide the following information in your proposal. Since we will be comparing the qualifications of a number of firms, please provide the information in the order requested.

1. Provide a description of your firm. (Staff size, number of professionals, industries served, etc.)
2. Describe engagements your firm currently conducts in the not-for-profit sector. Include a list of not-for-profit clients that you believe are comparable to our organization in size, mission focus and complexity. If partners or other employees serve in an advisory/consultative capacity within the not-for-profit sector, please list such positions as well.
3. Describe the level of experience of the individuals who would be assigned to our account.
4. Describe your firm's basic approach to performing an audit and the resulting advantages that will accrue to our agency. Include description of the activities undertaken by your firm to promote/ensure audit quality.
5. Describe your firm's method of compliance with Legal Services Corporation Act and Federal Uniform Guidance.
6. Describe the extent to which our organization's personnel will be expected to contribute to the work effort.
7. Describe any existing or potential relationships between your firm and our agency and any employee or officer of the agency that could affect your independence and objectivity because of an actual or perceived conflict of interest.
8. Please include your peer review report with your proposal.

9. Considering ICLS staff works hybrid remote schedules and that documents are stored electronically, please describe how you would manage the audit engagement, what systems you must support sound management of requested audit items, and to what degree audit fieldwork will be performed remotely.
10. Describe your staff training protocol including how your staff stays current on trends in Federal and State compliance requirements.
11. Provide three to five references of other single audit nonprofit clients.
12. Scheduling and Staffing of Engagement
  - a. Identify the engagement team which would be performing our audit and include a resume of the qualifications and experience for partners, managers and staff.
  - b. Indicate the expected timing and completion of the audit and the expected delivery of the financial statements and management letter.

**E. Fees**

- In a separate, labeled document, provide information regarding your audit and tax fees for each of the three years of this engagement, including the estimated number of hours to be spent by each person and the expected rate per hour of each. Be sure to include out-of-pocket expenses in your fee structure and indicate how these are calculated.
- Describe whether and how you bill for overruns. State how you manage against overruns and how we can be assured of no “surprise” billings.

**F. Other Proposal Information**

- Please give any additional information, not specifically requested previously, considered essential to your proposal.
- It should be noted that either party may cancel the audit after the first year by written notice to the other party no later than six months after the start of the fiscal year.

**G. Proposal Deadline**

The deadline for receipt of your proposal submission is Monday, November, 6. Documents should be emailed to [atoerge@icls.org](mailto:atoerge@icls.org). No proposals received after this date will be considered. All proposal submissions will be responded to once a decision has been made.

RFP Post Date	Monday, October 16, 2023
Deadline for Questions regarding RFP	Wednesday, October 25, 2023
Bids Due	Monday, November 6, 2023
Vendor Selection	Wednesday, December 6, 2023

## **H. Other Proposal Instructions**

Proposers are expected to examine the specifications and all instructions contained in this invitation for bids. The proposals must be signed by a duly authorized representative. Consideration may be given to such matters as contractor integrity, record of past performance, and financial and technical resources. Upon request, bidders must be willing to provide information concerning these matters.

For any additional questions or clarifications, please contact Amanda Toerge at (951) 368-2562 or [atoerge@icls.org](mailto:atoerge@icls.org).

Sincerely,

Rebecca Eckley  
Audit Committee Chair  
Inland Counties Legal Services