

**VIRGIN ISLANDS PUBLIC BROADCASTING SYSTEM
WTJX-TV CHANNEL 12 | WTJX-FM 93.1**

36 & 37 Estate Richmond
Christiansted, VI 00820
Telephone (340) 718-3339

**REQUEST FOR PROPOSALS
PROFESSIONAL AUDITING SERVICES**

Contact person:
Tanya-Marie Singh
Chief Executive Officer
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1.0 INTRODUCTION

The Virgin Islands Public Broadcasting System (the "System" or "WTJX") is requesting proposals from qualified Certified Public Accounting Firms that have extensive experience in providing audit services for government or not for profit organizations. We invite your firm to submit a proposal to us by September 16, 2019 for consideration to audit the financial statements for the fiscal years ending September 30, 2019, 2020 and 2021.

Firms will be competing against each other for selection to provide the audit services set forth herein ("Services"). The submissions of all firms shall be compared and evaluated and a single proposal for the requested Services shall be selected. The process is being administered by management of the System, with the ultimate decision on which firm to engage approved by the Executive and Finance Committees or by the System's Board of Directors.

2.0 TERM OF ENGAGEMENT

The term of the agreement shall be for a period of three (3) years. The System reserves the right to terminate the agreement at the end of each annual period.

3.0 DESCRIPTION OF THE VIRGIN ISLANDS PUBLIC BROADCASTING SYSTEM

The Virgin Islands Public Broadcasting System is a component unit of the Government of the United States Virgin Islands. It is run by a Board of Directors, and the Chief Executive Officer is responsible for the day-to-day operations. The basic goal of the System is to advance the general welfare of the community through educational, cultural and public affairs programming, local and national, for the population of the Virgin Islands. The System is regulated by the Federal Communications Commission (FCC). The System is a member of the Public Broadcasting Service (PBS), a private, non-profit media enterprise, owned and operated by member stations, which produces and distributes programs. The System also owns a radio station which is an NPR member station.

The System is required to undergo an annual independent audit. This audit must be submitted to the Corporation of Public Broadcasting (CPB) each year since it is a grant recipient. The System is audited in accordance with accounting principles generally accepted in the United States, and in compliance with the Government Accounting Standards Board. The general accounts are maintained in-house using the Sage 100 software.

Our most recent audits are listed on our website at www.wtjx.org/reports.

4.0 ELIGIBILITY

A firm must meet the following minimum qualifications to be considered by the selection committee. Failure to meet the minimum required qualifications of this RFP will result in the rejection of a proposal:

1. As of time of your submission, the firm must be a Certified Public Accountant (CPA), licensed to practice in the United States Virgin Islands.
2. The firm must have provided audit services to similar government or not for profit organizations; experience within the industry will be a plus.
3. Neither Respondent, nor any person or entity associated or partnering with Respondent, has been the subject of any adverse circumstances that may prevent the System from selecting Respondent.
4. Respondent has adequate financial and staff resources to perform the contract, or the ability to obtain them.
5. Respondent has a satisfactory performance record.
6. Respondent has a satisfactory record of integrity and business ethics.
7. Respondent has the necessary organization, experience, operational controls, and technical skills, or the ability to obtain them.
8. Respondent has established prior experience in successfully performing the scope of services requested.
9. Respondent and its employees hold and maintain any and all territorial, federal, state, and local licenses or certifications as required to perform the services requested.
10. Respondent is otherwise qualified and eligible to receive an award under applicable laws and regulations.

5.0 NATURE OF SERVICES REQUESTED

5.1 Scope of Work to be Performed

The Virgin Islands Public Broadcasting System seeks to engage an accounting firm to conduct an audit of its Financial Statements as of and for the Years Ended September 30, 2019, 2020 and 2021. As part of the engagement, the Firm will be required to present the financial statements to the Board of Directors or its designated committee(s). Also, the firm will be required to upload the Audited Financial Statement and Attest to the Annual Financial Report to the Corporation for Public Broadcasting. The Firm will also be expected to communicate findings of any significant deficiencies and material weaknesses in internal controls in a Management Letter.

5.2 Auditing Standards to be Followed

The Firm will provide independent, professional and objective auditing services in accordance with generally accepted auditing standards.

5.4 Report Requirements

Following the completion of the audit, the auditor shall furnish deliverables consisting of an electronic (PDF format) copy and 20 printed and bound copies of the audited annual financial report. Report preparation, editing, and printing shall be the responsibility of the auditor.

5.5 Working Papers

The Firm shall be responsible for maintaining a complete project library and master files of all services rendered under contract, deliverables, work papers and reports. All working papers and reports must be retained at the Firm's expense for a minimum of five (5) years, unless the Firm is notified in writing by the System of the need to extend the retention period. The Firm shall also grant the System and other stakeholder with access to such records upon request for third party examination purposes.

5.6 Irregularities and Illegal Acts

Auditor shall be required to make an immediate, written report of all irregularities and illegal acts or indication of illegal acts of which they come aware to the following parties: Chair of the Board's Finance Committee and the Chief Executive Officer.

6.0 TIME REQUIREMENTS

6.1 Audit Schedule

The Agency anticipates it will close its books by October 31, 2019 and be ready for final fieldwork by December 1, 2019. The firm and the System's Chief Financial Officer shall agree on a detailed audit schedule. The Firm shall provide a list of worksheets and schedules it requires from the System, along with a time table for completion of such schedules, at least one week in advance of all requests.

6.2 Date Reports Are Due

The auditing Firm should be available for any meetings that may be necessary to discuss the draft audit reports. The draft audited financial statements and other reports shall be ready no later than February 7, 2020 and be finalized and presented the Board or its committee(s) by February 14, 2020.

6.3 Assistance to be Provided

The System's accounting staff will be available during the audit to assist the Firm by providing information, documentation, and explanations. The System will provide the auditor with reasonable workspace and equipment.

7.0 SUBMISSION OF PROPOSALS

One (1) electronic copy (.pdf format) of the Firm's proposal addressing the Proposal Requirements should be submitted to the System's CEO, Tanya-Marie Singh, no later than September 16, 2019. Proposals should be delivered separately in a sealed envelope to either of the following physical locations:

St. Croix:

36 & 37 Estate Richmond

Christiansted, VI 00820

St. Thomas:

19 Estate Thomas

6H New QTR

St. Thomas, VI 00801

(Al Cohen Mall)

Or by mail, postmarked by September 16, 2019 to

P.O. Box 808

Christiansted, VI 00821

8.0 INFORMATION/ QUESTIONS

All questions and correspondence should be directed to Tanya-Marie Singh in writing at tsingh@wtjx.org. Contact with the System personnel other than Tanya-Marie Singh, CEO or Nedra Thomas, CFO regarding this RFP may be grounds for elimination from the selection process.

9.0 EVALUATION PROCESS

The System will evaluate all acceptable proposals received and may request, in its discretion, an oral presentation of certain firm's proposal. The written proposal and, if applicable, any oral presentation, will be the basis for determining firm selection. Responses should be complete and specific in every detail.

The following are the primary criteria that will be used in the evaluation process:

1. Qualifications, experience and capabilities;
2. Accessibility of the partner and/or manager;
3. Client references;
4. Overall responsiveness of the proposal in clearly stating an understanding of System's needs and compatibility with company culture;
5. Estimated engagement cost.

10.0 PROPOSAL FORMAT AND REQUIRED INFORMATION

The proposal should identify the Firm, provide the name of the principal contact and be signed by an officer of the firm. Proposals must include responses to all sections in Appendices A and requested supporting documentation. To simplify the evaluation process and obtain maximum comparability, the System requires that all responses to the RFP be organized in the manner described in this section. Any deviation from this format without adequate justification may result in disqualification of the proposal. The proposal should include a clear identification of the material by section and, if applicable, correlating question number.

- Cover Page
- Table of Contents
- Brief Overview (Optional)
- Response to Appendix A Proposal Requirements
 - Capabilities and Qualifications
 - Client References
 - Audit Engagement
 - Engagement Costs
 - Additional Information
 - Completed enclosure documents A, B and C

11.0 CONFIDENTIALITY STATEMENT

The information provided to you in conjunction with this RFP is strictly confidential and not intended for public use or for the use other than for the process specified in this RFP by the respondent.

**APPENDIX A
PROPOSAL REQUIREMENTS**

CAPABILITIES AND QUALIFICATIONS

1. Identify the principal supervisory, management staff and other supervisors/specialists who will work on the engagement. Provide a biographical description or resume for each member showing relevant experience, education, training, etc.
2. Detail the steps you take to ensure that your staff is educated in statutory accounting; include any relevant continuing professional education.
3. Describe and explain any legal or disciplinary actions instituted or proposed against the firm during the last 3 years. Describe any pending disciplinary matters of which the firm is aware of.
4. Disclose any known or perceived actual or potential conflicts of interest with the System.
5. Describe the type and amount of assistance you will require from the System in order to perform the services contained in this RFP.
6. Include, as an appendix, a copy of the firm's latest peer review report.

CLIENT REFERENCES

7. Include a partial list of your current clients. Indicate the name, address and telephone number of the principal client contact.
8. List the most significant engagements with other government agency performed in the last five (5) years that are similar to the engagement described in this RFP. These engagements should be ranked based on total staff hours.

AUDIT AND ENGAGEMENT

9. Describe the process for informing clients of new accounting issues and the resolution of such issues.

10. Describe the proposed management of the engagement as detailed as possible including the identification of the partner or manager directly responsible for the overall management of the account.
11. Describe your audit process from a planning standpoint to field implementation; include a proposed audit time schedule. The description should include your expected audit approach and how you get to know new clients and their operation in an efficient and cost-effective manner.
12. Describe your communication plan with the Finance Committee and Board; include your approach for facilitating interactions with the governing body to ensure that they are fully apprised of all work planned, all work completed, outcomes, deficiencies and weaknesses identified.

ENGAGEMENT COSTS

13. Provide your fee proposal for the 2019 audit; include a fee schedule for two (2) additional years after initial term. The proposal should specify the estimated hours for each phase of the audit, key milestones and approximate times for completion of the various phases of the audit. The total all-inclusive maximum price bid is to contain all direct costs. Be specific on the types of recurring services included in the basic fee, such as responding to technical questions periodically or throughout the year.
14. Provide an estimate of the out-of-pocket expenses, if any, by type (i.e. travel, meals, etc.).

ENCLOSURE DOCUMENT A

Virgin Islands Public Broadcasting System

NON-COLLUSIVE AFFIDAVIT

_____, being first duly sworn, deposes and says:

That he/she is _____ (a partner or officer of the firm of, etc.) the party making the foregoing proposal or proposal cost, that such proposal/bid or proposal cost/bid cost is genuine and not collusive or sham; that said proponent has not colluded conspired, connived or agreed directly or indirectly, with any proponent or person, to put in a sham proposal cost or to refrain from bidding and has not in any matter directly or indirectly sought by agreement or collusion or communication or conference, with any person, to fix the proposal cost of the affinity or of any other proponent, or to fix any overhead, profit or cost element of said cost proposal, or of that of any other proponent, or to secure any advantage against the Virgin Islands Public Broadcasting System or any person interested in the proposed contract; and that all statements in said proposal or cost proposal are true.

(Name of Respondent, if the Respondent is a Corporation)

(Name of Respondent, if the Respondent is a Limited Liability Company)

(Name of the Respondent, if the Respondent is a Sole Proprietor)

Subscribed and sworn to before me at (location) _____,

this _____ day of _____, 2019, by _____

of legal age, _____

(Trade or Corporation)

and personally known to me.

(SEAL) _____

Public Notary

ENCLOSURE DOCUMENT B

Virgin Islands Public Broadcasting System

DEBARMENT CERTIFICATION FORM

Certification Regarding Debarment, Suspension and Ineligibility

- (1) The respondent certifies, by submission of this RFP Response, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in any federal or local programs in the Territory or any Federal department or agency.
- (2) The respondent will provide immediate written notice to whom this Certification is submitted if at any time the Proposer learns its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- (3) The respondent shall not knowingly enter any agreement/subcontractor relationship lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this procurement, unless authorized by the department or agency with which this procurement originated.
- (4) Where the respondent is unable to certify to any of the statements in this certification, such respondent shall attach an explanation to this RFP Response.

Name and Title of Authorized Representative

Signature

Date

ENCLOSURE DOCUMENT C

Virgin Islands Public Broadcasting System

CONFLICT OF INTEREST

By signing this form, the Respondent certifies that, to the best of its knowledge and belief, there are no relevant facts or circumstances that could give rise to an organizational or personal conflict of interest, for the organization or any of its staff, and that the Respondent, subcontractor, employee, or consultant has disclosed all such relevant information if such a conflict of interest appears to exist to a reasonable person with knowledge of the relevant facts (or if such a person would question the impartiality of the Respondent, subcontractor, employee, or consultant).

Conflicts may arise in but not limited to the following situations:

- a. Unequal access to information. A potential respondent, subcontractor, employee, or consultant has access to non-public information through its performance on a government contract for disaster recovery services in the Virgin Islands.
 - b. Biased ground rules. A potential respondent, subcontractor, employee, or consultant has worked, in one government contract, or program, on the basic structure or ground rules of another government contract for disaster recovery services in the Virgin Islands.
 - c. Impaired objectivity. A potential respondent, subcontractor, employee, or consultant, or member of their immediate family (spouse, parent, or child) has financial or other interests that would impair, or give the appearance of impairing, impartial judgment in the evaluation of government programs, in offering advice or recommendations to the government, or in providing technical assistance or other services to recipients of Federal funds as part of its contractual responsibility.
- 1) Proposer must provide the disclosure described above on any actual or potential conflict of interest (or apparent conflict of interest) regardless of their opinion that such a conflict or potential conflict (or apparent conflict of interest) would not impair their objectivity.
 - 2) In a case in which an actual or potential conflict (or apparent conflict of interest) is disclosed, the WTJX will take appropriate actions to eliminate or address the actual or potential conflict, including but not limited to mitigating or neutralizing the conflict, when appropriate, through such means as ensuring a balance of views, disclosure with the appropriate disclaimers, or by restricting or modifying the work to be performed to avoid or reduce the conflict. In this clause, the term “potential conflict” means reasonably foreseeable conflict of interest.
 - 3) The Respondent, subcontractor, employee, or consultant agrees that if “impaired objectivity”, or an actual or potential conflict of interest (or apparent conflict of interest) is discovered after the award is made, it will make a full disclosure in writing to the contracting officer. This disclosure shall include a description of actions that the Proponent has taken or proposes to take to avoid, mitigate, or neutralize the actual or potential conflict (or apparent conflict of interest).

The Respondent, _____, hereby certifies that, to the

best of its knowledge and belief, there are no present or currently planned interests (financial, contractual, organizational, or otherwise) relating to the work to be performed under the contract or task order resulting from Request for Proposal that would create any actual or potential conflict of interest (or apparent conflicts of interest) (including conflicts of interest for immediate family members: spouses, parents, children) that would impinge on its ability to render impartial, technically sound, and objective assistance or advice or result in it being given an unfair competitive advantage. In this clause, the term “potential conflict” means reasonably foreseeable conflict of interest. The Respondent further certifies that it has and will continue to exercise due diligence in identifying and removing or mitigating, to the WTJX's satisfaction, such conflict of interest (or apparent conflict of interest).

Name and Title of Authorized Representative

Signature

Date