



TOTAL COMMUNITY ACTION, INC.

INVITATION FOR BIDS NUMBER 2024-11-21

RETIREMENT PLAN AND TRUST AUDIT
FOR

TOTAL COMMUNITY ACTION, INC.

1420 S. Norman C Francis Parkway
New Orleans, LA 70125

Sealed bids relative to the above will be received in the Office of Children Youth and Families (OCYF) 4521 Martin Luther King Blvd. New Orleans, Louisiana 70125 until **4:00 P.M.** on **MONDAY, DECEMBER 16, 2024.**

Specifications and bid documents may be obtained on the TCA website at www.tca-nola.org. For help obtaining the bid documents please email Terrence Joseph at Terrence.joseph@tca-nola.org. TCA, Inc. reserves the right to reject any or all bids whenever such rejection is in its best interests by law. The provisions and requirements of this advertisement shall not be waived.

Thelma Harris French, President/CEO

TOTAL COMMUNITY ACTION, INC.
INVITATION FOR BIDS NUMBER 2024-11-21
RETIREMENT PLAN AND TRUST AUDIT

Total Community Action, Inc. (TCA, Inc.) is issuing this Invitation for Bids (IFB) by Title 45-Subtitle A-Subchapter A-Part 75-Subpart D - Post Federal Award Requirements, Procurement Standards.

TCA, Inc. is soliciting competitive bids from a Professional Accounting Corporation to perform an audit in accordance with Employee Retirement Income Security Act of 1974 (ERISA) Section 103(a)(3)(C) and report on the financial statements of Total Community Action, Inc. EE's Retirement Plan & Trust, an employee benefit plan subject to ERISA that is sponsored by Total Community Action, Inc.

Businesses must have a minimum of three (3) years' experience in providing services under the nature of this contract. TCA, Inc. encourages all minority and women-owned businesses to participate in the bid process.

Services shall be in effect on a three (3) year term from **January 1, 2025, through December 31, 2028**. Service locations may change during the term of the contract.

Pre-Bid Conference: Tuesday, December 3, 2024 @3:00 pm.

Bids should demonstrate the Respondent's qualifications, capacity, and readiness to perform the Scope of Work. Before execution of a contract companies/firms must be registered to do business in the State of Louisiana and must be active and in good standing.

The Respondents shall provide one (1) complete signed hard copy of the bid in a **sealed envelope**. Bids shall be submitted **bound** in 8 1/2 X 11-inch format. Envelopes are to include in the **upper, left-hand corner** on the outside of the envelope, Company Name, Address, and IFB number. Respondents shall submit responses to:

Thelma Harris French, President/CEO
Total Community Action, Inc.
1420 S. Norman C Francis Parkway
New Orleans, LA 70125

TCA, Inc. **will not** accept bids submitted by fax or email. All bids **must be received** by TCA, Inc. on or before the submission deadline. TCA, Inc. **will not** receive bids after the deadline.

Hand-carried and express mail bids may be delivered to the above address **ONLY** between the hours of 8:00 a.m. and 4:00 p.m. local time, Monday through Friday, excluding holidays observed by the Total Community, Inc.

TCA, Inc. reserves the right to reject any or all bids for just cause and to waive any informality in the submission process.

Substantive questions must be submitted by bidders in writing to the attention of Brent Washington at **brent.washington@tca-nola.org** no later than five (5) days before submittal deadline. Any request received after that time may not be reviewed for inclusion in this Solicitation. All requests are to include the requester's name, address, telephone number, fax number, and email address. TCA, Inc. may wish to amend, add to, or delete from the contents of this IFB. TCA, Inc. will respond with a written addendum setting forth the nature

of any modification to the IFB.

Bids may be withdrawn upon written request, by the Respondent, provided that written confirmation of the withdrawal is from the authorized signature of Respondent before the time set for the bid opening. Negligence on the part of the Respondent in preparing its bid confers no right of withdrawal or modification of its bid after the due date and time.

SCOPE OF SERVICES:

Objective:

To perform an independent audit of the financial statements of the [Retirement Plan and Trust Name] by applicable auditing standards, ensuring compliance with regulatory requirements, and providing an accurate and fair presentation of the plan's financial position.

1. Audit Planning and Initial Risk Assessment

- **Understand Plan and Trust Structure:** Review plan documents, amendments, and trust agreements to understand the structure, operations, and benefits offered.
- **Assess Risk and Materiality:** Identify key areas of risk that could impact financial reporting and determine materiality thresholds for audit testing.
- **Coordination with Plan Trustees and Administrators:** Coordinate with fiduciaries, administrators, and trustees to establish lines of communication, gather essential information, and schedule audit milestones.

2. Financial Statement Audit

- **Review Financial Statements of Plan and Trust:** Conduct a thorough examination of the financial statements for accuracy, including assets, liabilities, income, and expenses, following generally accepted accounting principles (GAAP).
- **Audit Plan Contributions and Employer Contributions:** Verify participant and employer contributions for accuracy, timeliness, and compliance with plan provisions.
- **Investment Testing and Valuation:** Audit the plan's investments, ensuring that they are valued and disclosed in the financial statements. Assess compliance with investment policies and examine investment transactions.
- **Benefit Payments and Distributions:** Review and test benefit payments for accuracy, authorization, and adherence to plan terms, including any relevant tax withholding requirements.
- **Loan and Withdrawal Testing:** Test participant loans and withdrawals for compliance with plan provisions and regulatory requirements, ensuring documentation and proper approval.

3. Compliance and Internal Control Testing

- **Evaluate Internal Controls over Financial Reporting:** Assess the adequacy of internal controls that support accurate financial reporting and compliance with regulatory requirements.
- **Plan Document and ERISA Compliance:** Review the plan document to ensure that the plan and trust are operating in compliance with ERISA (if applicable), IRS regulations, and plan-specific provisions.
- **Participant Data and Eligibility Verification:** Test participant eligibility and allocation of contributions or benefits to confirm compliance with the plan's terms and regulatory standards.

- **Transaction Testing for Compliance:** Conduct testing on key transactions, such as contributions, loans, benefit payments, and investments, to ensure adherence to regulations and plan terms.
4. **Form 5500 and Other Regulatory Filings**
 - **Review of Form 5500:** Assist with preparing or reviewing Form 5500 and any associated schedules, ensuring accurate reporting for DOL and IRS purposes.
 - **Filing of Other Required Disclosures:** Confirm that any additional filings, such as Schedule H or Schedule I, are completed accurately and in compliance with regulatory requirements.
 5. **Audit Reporting and Recommendations**
 - **Issue Independent Auditor’s Report:** Provide an auditor’s report on the plan’s financial statements, offering an opinion on the fair presentation of the statements by GAAP.
 - **Management Letter with Recommendations:** Draft a management letter detailing observations, internal control deficiencies, and recommendations for improving compliance and financial practices.
 - **Communicate Audit Findings and Feedback:** Meet with plan management and trustees to present findings, discuss recommendations, and address any concerns that arose during the audit.
 6. **Meetings and Ongoing Communication**
 - **Audit Planning and Initial Meeting:** Meet with plan and trust representatives to confirm scope, timing, and deliverables.
 - **Regular Communication on Audit Progress:** Provide periodic updates on audit status and communicate any significant findings promptly.
 - **Final Presentation and Wrap-Up Meeting:** In a formal presentation, summarize the audit findings and recommendations for plan trustees and administrators.

Deliverables

Independent Auditor’s Report on the Plan and Trust’s Financial Statements
 Management Letter with Recommendations for Internal Control and Compliance Improvements
 Assistance with Form 5500 and Other Regulatory Filings
 Optional Presentation of Audit Findings to Plan Trustees

Timeline

Due six (6) months after the end of the previous fiscal year.

INVOICING

Invoices shall be submitted to the Office of Children Youth and Families, Attention: Operations Manager. Invoices must be signed by a TCA, Inc. representative confirming services were provided. Invoices shall provide an invoice number, service date, description of service provided, and the name/title of employee(s) who rendered the services. Invoices must be submitted on the Contractor's invoices.

COMPENSATION AND PAYMENT:

If extraordinary or unusual circumstances are encountered, that make it necessary for the Contractor to perform added work beyond the scope originally agreed upon, before beginning such work, the President/CEO and Operations Manager of Total Community Action, Inc. must be immediately notified. The contractor must provide in writing the estimated time and resulting fee for approval. TCA, Inc. will then consider the nature of the additional work and the related cost and will determine whether to amend the approved contract and issue

a Change Order. Payment in full will be made upon verification of completion of work.

TERMINATION:

1. The Contractor acknowledges that failure to accomplish the work as described shall be considered a material breach of the contract and entitles TCA, Inc. to consequential damages resulting from failures, acts, or omissions including but not limited to additional procurement costs, and insufficient or improper work.
2. TCA, Inc., and the Contractor agree that this Agreement may be canceled for cause by either party with a five (5) day prior written notice. The cost of completing the portion of the work, that remains unperformed at the time of such termination, shall be deducted from the contract price before payment is made.
3. All work accomplished by the Contractor before the date of such termination, shall be recorded and documented, before payment for services rendered.

The Contractor shall not enter any subcontracts, retain consultants, or assign transfer, convey, or otherwise delegate its obligations without written consent and approval of Total Community Action, Inc.

CONSIDERATION OF BID: Total Community Action, Inc., reserves the right to select any part of the bid or the whole bid as well as to reject any or all bids and to waive informalities or irregularities in any bid or the bidding process whenever such rejection is in its best interest by the law.

INSURANCE:

Provide a copy of the Insurance Certificate coverage and limits. The insurance carrier must be authorized to do business in the State of Louisiana, and the insurance provided shall cover all operations under the contract, whether performed by the Contractor or subcontractors.

1. Workmen's Compensation
 2. Minimum Commercial General Liability Insurance of \$500,000 Bodily Injury and \$500,000 Property Damage to protect the Contractor and Total Community Action
 3. Minimum \$500,000 Automobile Liability
- Upon contract award, the Contractor must submit the original certificate of insurance. Original Certificates of Insurance evidencing the required coverage to be enforced on the date of contract and Renewal Certificates of Insurance if coverage has expiration or renewal date occurring during the term of this contract. The insurance policies shall provide for thirty (30) days prior written notice to be given to TCA, Inc. in the event coverage is substantially decreased, canceled, or non-renewed.
 - The Contractor shall require all subcontractors to carry the insurance required herein, or the Contractor may provide the coverage for any or all subcontractors, and include, evidence of the insurance submitted shall so stipulate.
 - The contractor agrees and shall require each subcontractor to agree that insures shall waive the rights of subrogation against Total Community Action, Inc.

INDEMNIFICATION

The Contractor agrees to indemnify and hold TCA, Inc., its employees, directors, and its agents harmless for, from, and against any claims, suits, expenses, judgments, demands damages, or other liabilities, including reasonable attorney fees and court costs arising out of damage or injury to persons, entities, or property causes or sustained by any person or persons as a result of the negligent performance or non-performance of the work

or failure of the Contractor to provide services under the terms of this Agreement.

DEBARMENT AND SUSPENSION

To ensure that Total Community Action, Inc. does not enter a contract with a debarred or suspended company or individual, each responsive bidder must include a certification statement with each bid on each contract. By signing the certification statement, the bidder certifies that neither it nor any of its principals (e.g., key employees) have been proposed for debarment, debarred, or suspended by a Federal Agency. It is the responsibility of each bidder to sign the attached certification statement and submit it with the bid. Failure to comply with this requirement will cause your bid to be disqualified and declared nonresponsive.

MINORITY AND WOMEN-OWNED BUSINESSES TCA, Inc. encourages all minority and women-owned businesses to participate in the bid process. TCA, Inc. will not provide any financial advantage for minority and women-owned businesses who participate, however, TCA, Inc. believes that a diverse range of suppliers benefits all.

SECTION A

**TOTAL COMMUNITY ACTION, INC.
REQUEST FOR PROPOSAL NUMBER 2024-11-21**

STATEMENT OF QUALIFICATIONS

BUSINESS NAME: _____

BUSINESS ADDRESS: _____

PHONE# _____ **FAX #** _____ **EMAIL:** _____

OFFICER NAME AND TITLE: _____

CONTRACTOR'S LICENSE NUMBER: _____

EMPLOYEES WHO WILL PERFORM UNDER THIS CONTRACT

(Attach a copy of each applicable license/certification) Use additional sheets if necessary.

NAME	TITLE	LICENSE/ CERTIFICATION

BUSINESS REFERENCES: Provide three (3) existing or completed work activities which are like or support your ability to successfully complete the Scope of Work.

AGENCY NAME	AGENCY NAME	AGENCY NAME
CONTACT PERSON	CONTACT PERSON	CONTACT PERSON
TELEPHONE	TELEPHONE	TELEPHONE
DOLLAR AMOUNT	DOLLAR AMOUNT	DOLLAR AMOUNT
PROJECT DESCRIPTION/DATE	PROJECT DESCRIPTION/DATE	PROJECT DESCRIPTION/DATE

**STATEMENT OF QUALIFICATIONS
CON'T**

24 HOUR CONTACT PERSON:

NAME: _____

TITLE: _____

CONTACT #: _____

PROVIDE DETAIL: ABILITY TO PERFORM IN A TIMELY MANNER

NAME OF RESPONDENT (PRINT NAME)

SIGNATURE

TITLE

**TOTAL COMMUNITY ACTION, INC.
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NON-COLLUSIVE AFFIDAVIT

(Respondent)

STATE OF: _____

CITY/COUNTY OF: _____

_____ Being duly sworn deposes and says:
NAME (PRINT)

That he/she is _____
(A partner or officer of the firm of, etc)

The party making the foregoing Proposal, affirms that such Proposal is genuine and not collusive or sham: that said Offeror has not colluded, conspired, connived or agreed, directly or indirectly with any Offeror or other person, to put in a sham Proposal, or to refrain from Proposing, and has not in any manner, directly or indirectly, sought by agreement, collusion, communication or conference with any person, to fix the Proposal price for affiant or any other Offeror, or to fix any overhead, profit or cost element of said Proposal price for affiant or that any other Offeror, or to secure any advantage against Total Community Action, Inc. or to secure any personal interest in the proposed contract(s), and that all statements in said Proposal are true.

Signature of Respondent if an individual: _____

Signature if a Partner/Partnership: _____

Signature of Officer of a Corporation: _____

Subscribed and sworn to before me

This _____ day of _____ 20_____

Notary Public Signature: _____

Notary ID#/Bar Roll#

My Commission Expires: _____

TOTAL COMMUNITY ACTION, INC.
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CERTIFICATION OF NON-EXCLUSION

This certification applies to a sole proprietor or any bidding entity or any individual partner, incorporator, director, manager, officer, organizer, or member, who has at least 10% ownership in the bidding entity, for consideration for award of contracts, in accordance with LA R.S.38:2227.

A conviction of or plea of guilty or no contest to the following state crimes or equivalent federal crimes shall permanently bar any person or the bidding entity from bidding on public projects:

- a) Public bribery
- b) Corrupt Influencing
- c) Extortion
- d) Money laundering

A conviction of or plea of guilty or no contest to the following state crimes or equivalent federal crimes shall bar any person or the bidding entity from bidding on public projects for a period of five (5) years from the date of conviction or the date of the entrance of the plea of guilty or no contest:

- a) Theft
- b) Identity theft
- c) Theft of a business record
- d) False accounting
- e) Issuing worthless checks
- f) Bank fraud
- g) Forgery
- h) Contractors; misapplication of payments
- i) Malfeasance in Office

The five-year prohibition shall apply only if the crime was committed during the solicitation or execution of a contract or bid award under the provisions of LA R.S. Title 38 Chapter 10- Public Contracts.

Should information be discovered about a bidding entity that would be cause for debarment, suspension, exclusion, or determination of ineligibility for the award of a contract, TCA, Inc. shall report and submit supporting documentation to the applicable regulatory agency.

I hereby attest that I have not been convicted of or have not entered a plea of guilty or nolo contendere to any of the crimes listed above or equivalent crimes.

RESPONDENT (PRINT NAME, TITLE)

(DATE)

(SIGNATURE)