



## **Request for Proposals**

### **Monitoring Audit System of Quality Control**

**Proposals Due by Monday, April 3, 2023, 5 pm ET**

The Corporation for Public Broadcasting (CPB), Office of the Inspector General (OIG) is seeking a contractor to monitor the OIG's system of quality control for audits performed under the *Government Auditing Standards (GAS)* issued by the Comptroller General of the United States.

The term of the agreement is expected to cover fiscal years 2023, 2024, and 2025, beginning with the execution of the contract in 2023 and ending September 30, 2025. The contract will be for an initial period of less than one year, ending September 30, 2023, and can be extended for two additional one-year periods, at CPB's sole discretion. This will be a fixed price agreement. The offeror must provide separate pricing for the first year and each extension year.

#### **I. BACKGROUND**

CPB is a private, non-profit corporation authorized by Congress in 1967 to receive federal government appropriations and to use those funds to promote the growth and development of public broadcasting and public telecommunications services. CPB is not a government agency. The CPB OIG was created in 1988 as part of amendments to the Inspector General Act. It is a nine-person office headquartered in Washington, D.C. which conducted four audits and eight evaluations during FY 2022.

The CPB OIG conducts independent audits, evaluations, and investigations; promotes economy, efficiency, and effectiveness; and prevents and detects fraud, waste, abuse, and mismanagement in CPB programs and operations. The Inspector General Act, as amended, requires that audits be conducted in accordance with *GAS*. *GAS* requires audit organizations to establish and maintain a system of quality control that is designed to provide the audit organization with reasonable assurance that the organization and its personnel comply with professional standards (*GAS*, *AICPA Codification of Statements on Auditing Standards* for financial audits, and *AICPA Statements on Standards for Attestation Engagements*).

The nature, extent, and formality of an audit organization's quality control system will vary based on the audit organization's circumstances, such as size, number of offices and geographical dispersion, knowledge and experience of its personnel, nature and complexity of its engagement work, and cost-benefit considerations. [*GAS 2018 Revision, 5.03*] Each audit organization should document its quality control policies and procedures and communicate those policies and procedures to its personnel. The audit organization should document compliance with its quality control policies and procedures and maintain such documentation for a period of time sufficient to enable those performing monitoring procedures and peer reviews to evaluate the extent of the audit organization's compliance with its quality control policies and procedures. [*GAS 2018 Revision, 5.04*]

Audit organizations should establish policies and procedures for monitoring quality in the audit organization. [GAS 2018 Revision, 5.42] The audit organization should perform monitoring procedures that enable it to assess compliance with professional standards and quality control policies and procedures for GAGAS engagements. [GAS 2018 Revision, 5.43] Monitoring procedures will vary based on the audit organization's circumstances. The audit organization should analyze and summarize the results of its monitoring process at least annually, with identification of any systemic or repetitive issues needing improvement, along with recommendations for corrective action. [GAS 2018 Revision, 5.44]

The purpose of monitoring is to provide management of the audit organization with reasonable assurance that (1) the policies and procedures related to the system of quality control are suitably designed and operating effectively in practice and (2) auditors have followed professional standards and applicable legal and regulatory requirements. [GAS 2018 Revision, 5.47]

## **II. SCOPE OF WORK**

To satisfy GAS requirements, the scope of work for monitoring CPB OIG's audit system of quality controls will include:

- Conducting quality assurance reviews of a sample of GAS audits (financial, attestation, or performance) using the Council of the Inspectors General on Integrity and Efficiency (CIGIE) peer review checklists from the CIGIE *Guide for Conducting External Peer Reviews of the Audit Organizations of Federal Offices of Inspector General* (Guide); and
- Conducting quality assurance reviews of a sample of evaluation work using appropriate CIGIE peer review checklists referenced in the CIGIE *Guide for Conducting Peer Reviews of Inspection and Evaluation Organizations* (December 2020)
- Analyzing and summarizing results of the OIG's monitoring process at least annually, with identification of any systemic or repetitive issues needing improvement, along with recommendations for corrective action; and
- As annually determined by the OIG, compare the OIG Manual (policies and procedures) to changes in the CIGIE peer review guidelines, ( i.e., Appendix A, Policy and Procedures for audit peer reviews and, Appendix D, Policy and Procedures Review Checklist for inspection and evaluations peer reviews), and provide recommendations for updating the OIG Manual.

The offeror will conduct the following tasks for Year One and prepare specified documents.

### ***Year One Deliverables by September 30, 2023***

- Conduct a quality assurance review of a sample of one FY 2023 GAS audit (financial, attestation, or performance) using appropriate CIGIE peer review checklists referenced in the CIGIE *Guide for Conducting External Peer Reviews of the Audit Organizations of Federal Offices of Inspector General*;
- Conduct a quality assurance review of one FY 2023 evaluation/inspection using appropriate CIGIE peer review checklists reference in the CIGIE *Guide for Conducting Peer Reviews of Inspection and Evaluation Organizations* (December 2020);
- Prepare written memorandum summarizing results of testing a sample of audits and/or evaluations, identifying systemic or repetitive issues needing improvement, and recommending corrective actions if warranted.

### ***Year Two (Extension 1) Deliverables by September 30, 2024***

- Conduct a quality assurance review of a sample of one FY 2024 GAS audit (financial, attestation, or performance) using appropriate CIGIE peer review checklists referenced in the *CIGIE Guide for Conducting External Peer Reviews of the Audit Organizations of Federal Offices of Inspector General*;
- Conduct a quality assurance review of one FY 2023-2024 evaluation using appropriate CIGIE peer review checklists referenced in the *CIGIE Guide for Conducting Peer Reviews of Inspection and Evaluation Organizations (December 2020)*; and
- Prepare written memorandum summarizing results of testing a sample of audits, identifying systemic or repetitive issues needing improvement, and recommending corrective actions if warranted.
- As determined annually by the OIG, compare the OIG Manual (policies and procedures) to changes in the CIGIE peer review guidelines, ( i.e., Appendix A, Policy and Procedures for audit peer reviews and, Appendix D, Policy and Procedures Review Checklist for inspection and evaluations peer reviews), and provide recommendations for updating the OIG Manual.

### ***Year Three (Extension 2) Deliverables by September 30, 2025***

- Conduct a quality assurance review of a sample of one FY 2025 GAS audit (financial, attestation, or performance) using appropriate CIGIE peer review checklists referenced in the *CIGIE Guide for Conducting External Peer Reviews of the Audit Organizations of Federal Offices of Inspector General*;
- Conduct a quality assurance review of one FY 2025 evaluation using appropriate CIGIE peer review checklists referenced in the *CIGIE Guide for Conducting Peer Reviews of Inspection and Evaluation Organizations (December 2020)*; and
- Prepare written memorandum summarizing results of testing a sample of audits, identifying systemic or repetitive issues needing improvement, and recommending corrective actions if warranted.
- As determined annually by the OIG, compare the OIG Manual (policies and procedures) to changes in the CIGIE peer review guidelines, ( i.e., Appendix A, Policy and Procedures for audit peer reviews and, Appendix D, Policy and Procedures Review Checklist for inspection and evaluations peer reviews), and provide recommendations for updating the OIG Manual.

## **III. REQUIRED PROPOSAL CONTENTS**

### **1. Technical proposals**

Technical proposals should include the following in the order presented:

- a. Provide resume discussing offeror's experience and skills in conducting GAS audits, including roles as auditor, auditor-in-charge, supervisor, and/or audit manager. Experience should also highlight experience in conducting independent reviews, internal quality assurance reviews, and/or external peer reviews in federal agencies evaluating compliance with GAS and/or *CIGIE Quality Standards for Inspections and Evaluations*. Describe role and responsibilities on quality assurance or peer review teams.
- b. Provide an estimated number of hours to complete each of the eleven tasks identified in Section II –Scope of Work, for Year One and for extension Year Two and Three work.

2. Cost proposals

The cost proposal must include a detailed breakdown of the cost using the estimated hours and costs for each of the eleven tasks in the offeror's technical proposal for the deliverables for each of the first year, each of the two renewal years, including the potential task of reviewing OIG policies and procedures when deemed necessary by the OIG.

**IV. PROPOSAL SUBMISSION**

**Separate** technical and cost proposals are due April 3, 2023, 5:00 pm ET. Applicants must submit their technical and cost proposals through CPB's Grants Management System (in PDF format).

To gain access to respond to this RFP via the Grants Management System, please send an email request to Cheryl Dunn, Manager, Operations Support and Resources Management at [cdunn@cpb.org](mailto:cdunn@cpb.org), no later than Monday, March 27, 2023 at 5:00 pm ET.

Include the RFP title (**Monitoring Quality Control**) in the subject line of your request and please provide your name, title, phone number, organization name, address and organization web address. (Please note: even if you already have an account in the CPB Grants Management System, you will still need to contact Cheryl Dunn to request access to this specific RFP.) An email invitation will be sent confirming access to the RFP. CPB will provide access to eligible applicants within two business days.

All questions must be submitted via email to William Richardson, Deputy Inspector General at [brichardson@cpb.org](mailto:brichardson@cpb.org). CPB will post questions and answers in the CPB Grants Management System without attribution. The deadline for submitting questions is Monday, March 27, 2023 at 5:00 pm ET.

Submissions are due no later than Monday, April 3, 2023 5:00 pm ET. CPB will not consider applications submitted after this time.

Technical and Cost Proposal submission requirements:

- Proposal files submitted separately and in PDF format
- Each uploaded file must be less than 10Mb in size (10000Kb)
- File names may not contain any of the following special characters: ~ " # % & \* : < > ? / \ { | }
- CPB requests that only one file be submitted in each upload area (technical proposal, cost proposal). If needed, CPB will accept 2 submissions in each area

Deadline summary:

March 27, 2023 – Request access to the Grants Management System

March 27, 2023 – Submit questions

April 3, 2023 – Submit proposal

CPB may request offerors with the top scores to meet with and present their proposal to senior OIG management at CPB's offices in Washington, D.C. or via zoom. If so, CPB will notify applicants of the time and date and provide instructions.

**V. EVALUATION CRITERIA**

Proposals will be evaluated based on the following factors (with the weight of each factor expressed as a percentage):

- Experience and skill: as demonstrated by experience and role in conducting GAS audits, as well as independent reviews, internal quality assurance reviews, and external peer reviews (60 percent);
- Estimate of hours needed to complete tasks and deliverables: reasonableness of the proposed hours to complete tasks and prepare deliverables for each of the three years (20 percent); and
- Cost: reasonableness of costs in view of the expected level of effort for each of the three years (20 percent).

**VI. TIMETABLE**

Below is the anticipated timetable.

ACTIVITY	DATE
Proposal Submissions Due 5 pm ET	April 3, 2023
Proposal Review & Selection	April 17, 2023
Contract Drafting & Execution	May 8, 2023

**VII. PROPOSALS**

Proposals submitted in response to this RFP by an offeror shall be valid for at least 90 days following the closing date of the RFP.

Proposals shall be prepared simply and economically, providing a straightforward, concise description of the offeror's proposals to meet the requirements of this RFP.

Neither multiple nor alternate proposals will be accepted. An offeror should clearly identify any portions of its proposal that it considers confidential, proprietary commercial information, or trade secrets.

The selected offeror shall be responsible for all products and services required by this RFP.

By submitting an offer in response to this RFP, an offeror, if selected for award, shall be deemed to have accepted the terms of this RFP. Any exceptions to this RFP must be clearly identified in the proposal.

A proposal that takes exception to these terms may be rejected.

As part of the RFP review process, CPB may share materials, data, other information and analyses (collectively, "Information") with offerors.

As a condition of receiving such Information, offerors responding to this RFP shall be deemed to agree to protect, preserve, and maintain all such Information on a strictly confidential basis and to promptly return to CPB upon its request all copies of such Information in their possession without regard to the form in which such Information is held.

CPB is not responsible for loss or damage to material submitted with or in support of this RFP.

Any submission to CPB shall become the property of CPB (not including any proprietary commercial rights contained in such submission), and CPB is not required to return any submitted materials to any offeror. CPB is not responsible for any violation of copyright, trademark, patent, trade secret, or other rights that may result from disclosure made by response to this RFP.

Solicitation by CPB of proposals does not constitute an agreement by CPB to extend funding to any party for the project under consideration.

CPB may, in its sole discretion, elect not to pursue this project in any manner.

By submitting a proposal, each offeror grants to CPB the right to duplicate, use, disclose, and distribute all of the materials submitted for purposes of evaluation and review.

In addition, each offeror guarantees that the offeror has final and complete rights to all information and materials included in the proposal. Each offeror also guarantees that all such materials are not defamatory and do not infringe upon or violate the privacy rights, copyrights, or other proprietary rights of any third party.

### **VIII. CONDITIONS OF AGREEMENT**

If a proposal in response to this RFP is selected for funding, the successful offeror will be required to sign a binding agreement.

This work may not be subcontracted.

Until both parties have signed an agreement, no express or implied commitment has been made to provide contract funding. Offeror is not authorized to commence work until the agreement is fully executed.

If offeror opts to commence work, they do so at their own risk. No oral or written statement other than the signed, written agreement will govern or modify the relationship.

As a condition of agreement, the successful offeror(s) must guarantee that, among other things, any work they undertake on behalf of CPB is not defamatory and will not violate or infringe upon the privacy rights, copyrights, or other proprietary rights of any third party. Offerors must also agree to indemnify CPB against any loss resulting from breach of any of the guarantees contained in the agreement.

By submitting a proposal in response to this RFP, an offeror, if selected for award, shall be deemed to have accepted the terms of this RFP. Any exceptions to this RFP must be clearly identified in the proposal. A proposal that takes exception to these terms may be rejected.

CPB will not be responsible for any costs incurred by an offeror in preparing and submitting a proposal or in performing any other activities relative to this solicitation.

Solicitation by CPB of proposals does not constitute an agreement by CPB to extend funding to any party for the project under consideration. CPB may, in its sole discretion, elect not to pursue this project in any manner.

Those receiving funds from CPB must be able to comply with a number of requirements that will be included in the operative agreement. These requirements include but are not limited to:

- (1) A demonstration of adequate financial support to complete the work for which they have been contracted and to deliver reports and/or other intellectual property created pursuant to the Agreement;
- (2) Maintenance, for three (3) years following receipt of relevant funds, of all financial records to the project, which records shall be accessible to CPB, and to the U.S. Comptroller General or other representatives for examination and audit purposes.
- (3) Offeror will: (i) document all work performed and conclusions reached in manual or electronic working papers, (ii) provide original working paper documents to CPB upon completion of each year's tasks, and (iii) retain a copy of work performed for its own records;
- (4) Compliance with equal employment opportunity and nondiscrimination laws and policies;
- (5) The agreement will be governed by and construed in accordance with the laws of the District of Columbia without regard to its conflict of law provisions;

- (6) No funds provided by CPB will be used (i) for any activity designed to influence legislation or appropriations pending before the United States Congress or any state legislature or (ii) to conduct any reception or provide any other entertainment for any officer or employee of the Federal Government or any state or local government; and
- (7) Offerors will be required to indemnify and hold CPB harmless from and against all claims, damages, liabilities, costs and/or expenses (including legal fees) arising out of or related to: (i) any alleged or actual breach of any representation or warranty in the operative agreement; (ii) any other default by such offeror of any term or provision of the operative agreement; or (iii) offeror's performance under the project.

Other material terms and provisions will be set forth in the documents provided to the offeror that successfully completes the selection process.

CPB OIG will have complete rights to the reports created as deliverables for this project.

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