



# Southwest Louisiana Primary Health Care Center, Inc.

**Dodie LaMott, DHA, MBA, MHSA**  
Chief Executive Officer

## BOARD OF DIRECTORS

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## Request for Proposal (RFP) – Audit Services



### RFP DESCRIPTION

Southwest Louisiana Primary Health Care Center, Inc (SWLPHC) is a 501(c)(3) non-profit Federally Qualified Health Center ("FQHC") operating multiple sites in three (3) cities across central Louisiana: Opelousas, Lafayette, and Ville Platte. SWLPHC provides medical, dental and behavioral health services to the community.

SWLPHC currently generates around 23,000 office visits, and services around 7,000 patients annually. SWLPHC employs approximately 60 FTE employees at four (4) sites. SWLPHC's current fiscal year budget is around \$8 million. Major funding categories include Federal grant funds which account for approximately \$4 million this current fiscal year.

SWLPHC is seeking proposals from qualified accounting firms to perform the annual financial audit for the fiscal year beginning 7/1/2023 and ending 6/30/2024, with the option of performing audits for the two (2) subsequent fiscal years.

### Timeline of the RFP:

- 07/03/2024 Release of RFP Documents
- 08/03/2024 Proposals must be received by 12:00PM Central Time in the Administrative Offices of SWLPHC, 8762 Highway 182, Opelousas, LA 70570; Attention: Melissa Stears, Chief Financial Officer. Proposals may be either in hard copy or electronic format. If electronic, send to [melissa@swlphc.com](mailto:melissa@swlphc.com).
- 08/30/2024 Award Contract

### Deliverables:

The audit engagement will cover the following:

1. An independent annual financial audit of all SWLPHC's books, accounts, financial records, files, and other papers and property which relate to the disposition or use of the funds received under

\*Affordable Health Care For Families\*  
Medical \* Dental \* Kid-Med \* Podiatry \* Psychiatry \* Therapeutic Counseling \* Certified Medicaid Enrollment Center



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these grants and such other funds received by or allocated to the project for which such grants were made.

2. Preparation of the financial statements of SWLPHC which comprise the statement of financial position as of June 30, 2024; the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements. In addition, preparation of the functional expenses for the current and prior year period for comparison purposes.
3. SWLPHC financial activity as a recipient of grant funds from all Federal, State, and private funding sources for the period 7/1/2023 to 6/30/2024; OMB Circular A-133 requires that an A-133 audit (total Federal funds expended in the corporate fiscal year must be \$750,000 or more) must be conducted. In addition, Section 330(q) of the Public Health Service Act also requires that entities funded under Section 330 be audited.
4. Completion of Form 990 (and Form 990T, if applicable); (including any necessary extensions to be filed) for the year ended June 30, 2024.
5. Completion of Medicare Cost Reports (3).
6. Assurance that supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance. This will include tests of the accounting records of SWLPHC, the Patient Management System (PMS) and other procedures necessary to express an opinion that the financial statements are fairly presented, in all material respects, in accordance with generally accepted accounting principles and to report on SWLPHC's compliance with the laws and regulations and its internal accounting controls as required for a Single Audit.
7. Assurance that the chosen firm will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:
  - a. Schedules of expenditures of federal and state awards; and
  - b. Schedule of expenditures of other awards, if necessary.
8. If appropriate, preparation of a management recommendation letter outlining how SWLPHC can improve both internal accounting controls and administrative controls and compliance with applicable State and Federal requirements.
9. Preparation of the 06/30/24 SF-SAC Data Collection Form and Audit Report downloads and on-line submission to the Federal Clearinghouse (FCA) and the Louisiana State Legislative Auditor's Office by December 31, 2024.

10. Field work will begin in August 2024 and will be completed within a three-week time period provided that SWLPHC has provided all the necessary documentation requested during the on-site visit.
11. A meeting with SWLPHC's Finance/Administration staff will be required prior to the start of fieldwork to ascertain any concerns or questions.
12. A draft of the audit and any findings or concerns will be presented to SWLPHC's Chief Financial Officer in the month of September 2024.
13. The final presentation to the Board of Directors will be made by a representative of the chosen firm in the month of October 2024.

## Firm Requirements:

1. SWLPHC will only consider auditors possessing the following qualifications:
  - a. Is properly licensed for public practice as a certified public accountant in Louisiana.
  - b. Meets the independence requirements of the Government Auditing Standards issued by the Comptroller General of the United States.
  - c. Does not have a record of substandard audit work.
  - d. Is in compliance with applicable peer review and continuing professional education standards.
2. Proposed Fees must include all costs for the project. Administrative expenses (postage, printing, etc.) must be capped at \$1,000.
3. Proposals should include:
  - a. a letter of transmittal stating:
    - i. the firm's understanding of the work to be done.
    - ii. a positive commitment to perform the work within the time period.
    - iii. the names of persons authorized to represent the firm, including title, email and physical addresses, and telephone numbers; and
    - iv. a person authorized to contractually commit the firm has signed the letter.
  - b. a description of the firm that includes:
    - i. the location(s) of the office(s) from which the work is to be performed.
    - ii. the range of activities performed by the firm such as audit and accounting, tax and/or management advisory services.
    - iii. experience with performing audits for other FQHC's.
    - iv. any experience with performing audits comparable to those required by SWLPHC.
  - c. a statement of whether the firm and its staff are properly licensed to practice as certified public accountants in Louisiana.
  - d. a statement of whether the firm does or does not have a record of substandard audit work, along with an explanation if a record of substandard audit work exists.

- e. a statement of whether the firm has been the object of any disciplinary action by an oversight body or legal challenges during the last three (3) years, including a description of any such actions and the outcome.
  - f. a statement of whether the firm meets the independence, due professional care and quality control standards as required by Government Auditing Standards, including the requirements for continuing professional education and external peer reviews.
  - g. a copy of the most recent Peer Review, the related letters of comments, and the firm's response to the letter of comments.
  - h. the names, address, contact person, and telephone numbers of prior organizations audited over the past two years, of which at least 3 should be non-profits. Please also note which organizations are healthcare and/or FQHC specifically.
  - i. qualifications of personnel to be assigned.
  - j. the proposed audit management structure.
  - k. experience with audits of FQHCs (if any).
  - l. ability to work within the audit timeline requested.
  - m. an all-inclusive maximum fee that includes a cost schedule stating the number of hours necessary, an hourly rate by staff classification including the resulting totals per staff category, and a schedule of travel costs and other out-of-pocket expenses to justify the all-inclusive maximum fee.
4. Proposals must be valid for up to 90 days.
  5. Each firm presenting a proposal is responsible for conducting necessary research, visiting the site and becoming familiar with the organization as necessary. Questions and requests for documents should be made to Melissa Stears, CFO at [melissa@swlphc.com](mailto:melissa@swlphc.com).
  6. Proposals must include the ability, if necessary, to meet with the SWLPHC Finance/Administrative Teams.
  7. The chosen firm will be required to enter into a written contract with SWLPHC. Additional contract conditions may be required, depending upon the nature and extent of the services to be provided. SWLPHC reserves the right to negotiate a change or modification to any of the proposed contractual conditions.
  8. The initial contract will be for one (1) year. The audit contract may be extended as many as two additional years up to a total of three years at SWLPHC's option and with the agreement of the audit firm. The price of each additional year will be negotiated at the time of the extension. The contract will not be extended past a three-year period.

## RFP General Terms:

1. Acceptance of Proposal: SWLPHC reserves the right to reject all proposals and to waive informalities, if, at its discretion, the interests of SWLPHC will be best served thereby.

2. SWLPHC reserves the right to accept anything other than the lowest cost proposal, and to negotiate the specified dollar amount, or any portion of that amount. SWLPHC reserves the right to negotiate contract changes following the award.
3. If there is any conflict between these documents and the proposal, these documents shall control.
4. SWLPHC reserves the right to cancel this RFP in writing or postpone the date and time for submitting proposals at any time prior to the proposal due date.
5. No proposer shall have a right to make a claim against SWLPHC in the event SWLPHC accepts a proposal or does not accept any proposals.
6. Nondiscrimination: The chosen firm will not discriminate against any employee or applicant for employment because of race, color, creed, religion, ancestry, sex, national origin, sexual preference, disability, age, marital status, or status with regard to public assistance or as veteran.
7. Debarment and Suspension: The chosen firm warrants and represents that neither it nor its principals, employees or agents who would perform services under this RFP are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation by any Federal or State department or agency.

Should you have any questions, please contact Melissa Stears via email at [melissa@swlphc.com](mailto:melissa@swlphc.com), or by phone at (337) 942-3390.

We look forward to receiving your proposals.

Sincerely,

A handwritten signature in black ink, appearing to read "Dodie LaMott". The signature is fluid and cursive, with the first name "Dodie" and last name "LaMott" clearly distinguishable.

Dr. Dodie LaMott  
Chief Executive Officer  
Southwest La Primary Health Care Center, Inc.