

West Texas Opportunities, Inc. (WTO)

RFP – Audit and Accounting Services



West Texas Opportunities, Inc. (WTO) Request for Proposals (RFP)

Independent Single Audit, Pension Plan Audit, and Accounting Services

Issued By:

West Texas Opportunities, Inc. (WTO)
603 N. 4th Street
Lamesa, Texas

RFP Issue Date: March 23, 2026

Proposal Due Date: April 20, 2026 – 5:00 p.m. CST

Anticipated Award Date: May 4, 2026

Submission Contact:

Jenny Gibson, Executive Director

j.gibson@gowto.org

Request for Proposals (RFP)

Independent Single Audit, Pension Plan Audit, and Accounting Services

Issued by: West Texas Opportunities, Inc. (WTO)

Request for Proposals (RFP)

Independent Single Audit, Pension Plan Audit, and Accounting Services

Issued by: West Texas Opportunities, Inc. (WTO)

Type of Organization: Private Nonprofit Community Action Agency

Office Location: 603 N. 4th Street, Lamesa, Texas

Service Area: Dawson, Andrews, Borden, Ector, Fisher, Gaines, Glasscock, Howard, Loving, Martin, Midland, Mitchell, Nolan, Reeves, Scurry, Upton, Ward, and Winkler Counties

Main Funding Sources: Various Federal and State of Texas Grants and Contracts

RFP Issue Date: March 23, 2026

Proposal Due Date: April 20, 2026, 5:00 p.m. CST

Anticipated Award Date: May 4, 2026

Contract Period: One (1) year with up to four (4) one-year renewal options, subject to satisfactory performance, continued funding, and Board approval

Copies of prior year audits can be found at this link <https://www.gowto.org/postings/>

1. Introduction

West Texas Opportunities, Inc. (WTO) is a private nonprofit community action agency serving multiple counties in West Texas. WTO administers a diverse portfolio of federal and State of Texas funded programs, including but not limited to:

- Head Start and Early Head Start
- Community Services Block Grant (CSBG)
- Low Income Home Energy Assistance Program (LIHEAP/CEAP)
- Weatherization Assistance Program (WAP)
- Texas Department of Transportation (TxDOT) public transportation programs
- APS/CPS Claims Payment Services

West Texas Opportunities, Inc. (WTO)

RFP – Audit and Accounting Services

- Other federal and state grant-funded initiatives

WTO expends federal awards in excess of the Single Audit threshold and is therefore subject to the audit requirements of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200, Subpart F).

West Texas Opportunities, Inc. is soliciting proposals from qualified Certified Public Accounting (CPA) firms to provide the following professional services:

- Annual Single Audit services
- Annual Pension Plan Audit services
- Ongoing accounting and financial advisory services

The selected firm(s) must demonstrate expertise with nonprofit organizations, federal and Texas state grant compliance, community action agencies, and pension or retirement plan auditing.

2. Scope of Services

A. Single Audit Services Fiscal Year ending June 30, 2026

The selected firm will perform WTO's annual Single Audit in accordance with:

- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200, Subpart F)
- Generally Accepted Auditing Standards (GAAS)
- Generally Accepted Government Auditing Standards (GAGAS – Yellow Book)
- Applicable federal awarding agency requirements
- State of Texas grantor agency requirements (including, but not limited to, TDHCA, HHSC, and TxDOT)

Services shall include, but are not limited to:

- Planning and conducting the annual Single Audit
- Audit of WTO's basic financial statements and required supplementary information
- Audit of major federal and applicable state programs and related compliance requirements
- Review and/or preparation of the Schedule of Expenditures of Federal Awards (SEFA)
- Issuance of all required auditor's reports
- Preparation and submission of the Data Collection Form (SF-SAC)
- Communication of audit results to management and the WTO Board of Directors
- Assistance with the development and review of corrective action plans related to audit findings, if applicable

B. Pension Plan Audit Services Plan Year Ending December 31, 2026

The firm will conduct the annual audit of WTO's pension or retirement plan(s), as applicable, in accordance with:

West Texas Opportunities, Inc. (WTO)

RFP – Audit and Accounting Services

- Employee Retirement Income Security Act (ERISA), if applicable
- Generally Accepted Auditing Standards (GAAS)
- U.S. Department of Labor (DOL) reporting requirements

Services include:

- Audit of pension or retirement plan financial statements
- Issuance of the required auditor’s opinion and reports
- Coordination with plan administrators, payroll providers, and investment custodians
- Assistance with Form 5500 and related schedules, if applicable

C. Accounting and Financial Advisory Services

Accounting and advisory services may be requested on an as-needed basis and may include, but are not limited to:

- Technical accounting and financial reporting assistance
- Grant compliance and internal control consultation
- Assistance with preparation of financial statements (non-audit services)
- Implementation guidance for new accounting standards
- Assistance with funder monitoring reviews or desk audits
- Other accounting or financial advisory services as requested by WTO management
- Preparation and completion of the IRS Form 990 (Return of Organization Exempt From Income Tax), including all required schedules.
- Review of Form 990 for accuracy and consistency with the audited financial statements prior to filing.

3. Proposer Qualifications

Firms responding to this RFP must:

- Be a licensed CPA firm in good standing
- Demonstrate a minimum of five (5) years of experience auditing nonprofit organizations
- Demonstrate significant experience performing Single Audits under Uniform Guidance
- Demonstrate experience with Texas state-funded programs and agencies
- Demonstrate experience auditing pension or retirement plans
- Demonstrate familiarity with community action agencies or similar multi-funded nonprofit organizations
- Have no conflicts of interest with West Texas Opportunities, Inc.
- Demonstrated experience preparing and reviewing IRS Form 990 for nonprofit organizations, including organizations subject to Single Audit requirements.

West Texas Opportunities, Inc. (WTO)

RFP – Audit and Accounting Services

4. Proposal Submission Requirements

Proposals must include the following sections:

A. Firm Information

- Legal name, address, and primary contact information
- Year established and ownership structure
- Size of firm and relevant office locations
- Overview of nonprofit and governmental audit experience

B. Relevant Experience

- Description of experience performing Single Audits
- Experience with Texas state grants and monitoring agencies
- Experience auditing pension or retirement plans
- Experience with community action agencies or similar organizations
- At least three (3) references from comparable nonprofit clients

C. Audit Approach and Methodology

- Proposed audit approach and overall timeline
- Approach to risk assessment and internal control evaluation
- Methodology for federal and state compliance testing
- Description of audit technology, data security, and electronic document exchange

D. Staffing Plan

- Identification of engagement partner, audit manager, and key staff
- Qualifications and experience of assigned personnel
- Statement regarding staff continuity throughout the engagement

E. Deliverables and Timeline

- Proposed audit schedule, including interim and final fieldwork
- Expected delivery dates for draft and final reports
- Availability to present audit results to WTO management and the Board of Directors
- Form 990 Deliverables and Timeline:
- Draft Form 990 provided to WTO management within thirty (30) calendar days following completion of annual audit fieldwork.
- Final Form 990 provided no later than sixty (60) calendar days prior to the IRS filing deadline, unless otherwise approved in writing by WTO.
- Adequate time allotted for management review and Board of Directors review prior to filing.

F. Fee Proposal

Provide a detailed fee proposal that includes:

West Texas Opportunities, Inc. (WTO)

RFP – Audit and Accounting Services

- Fixed fee for the annual Single Audit
- Fixed fee for the annual Pension Plan Audit
- Hourly rates for accounting and advisory services
- Identification of any anticipated additional or optional costs
- Fixed fee or clearly defined pricing for preparation and completion of IRS Form 990 (including all required schedules).

G. Independence and Legal Matters

- Statement affirming auditor independence
- Disclosure of any disciplinary actions, litigation, or regulatory findings within the past five (5) years

5. Evaluation Criteria

Evaluation and Final Score Calculation

Proposals will be evaluated using a weighted scoring method. WTO may utilize a review committee and/or the Audit Committee. Each reviewer will independently score each proposal using the approved scoring sheet.

Final Score Calculation Method:

1. Each reviewer will assign scores for each evaluation factor in accordance with the approved scoring criteria.
2. Scores will be weighted based on the percentage assigned to each evaluation factor.
3. A total score will be calculated for each proposer by summing the weighted scores.
4. If multiple reviewers are used, the final proposer score will be calculated as the average of all reviewers' total scores.
5. WTO may invite one or more top-ranked firms for interviews or discussions. Interview performance may be considered as part of the final selection but will not replace the original written proposal score unless documented.
6. The contract will be awarded to the firm whose proposal is determined to be the most advantageous to WTO, considering total score, demonstrated qualifications, and overall best value.

WTO reserves the right to request clarification, conduct interviews, negotiate scope and fees, or reject any proposal if deemed in the best interest of the organization.

West Texas Opportunities, Inc. (WTO)

RFP – Audit and Accounting Services

6. RFP Timeline

RFP Issued: March 23, 2026

Questions Due: April 6, 2026

Proposal Due: April 20, 2026

Anticipated Award: May 4, 2026

7. Terms and Conditions

- West Texas Opportunities, Inc. reserves the right to reject any or all proposals
- This RFP does not obligate WTO to award a contract
- Costs incurred in the preparation of proposals are the responsibility of the proposer
- Contract award is subject to Board approval and funding availability
- The selected firm must comply with all applicable federal and State of Texas laws and regulations

8. Submission Instructions

Proposals must be submitted by 5:00 p.m. CST on April 20, 2026 electronically in PDF format to:

Contact Person: **Jenny Gibson, Executive Director**

Email: j.gibson@gowto.org

Subject Line: **RFP – Audit and Accounting Services**

Late proposals will not be accepted.

9. Contact Information

All communications regarding this RFP must be directed to:

Jenny Gibson
Executive Director
West Texas Opportunities, Inc.
Lamesa, Texas
j.gibson@gowto.org
(806)870-9061

West Texas Opportunities, Inc. (WTO)

RFP – Audit and Accounting Services

Appendix A – Proposal Evaluation Scoring Sheet

Proposer Name: _____

Reviewer Name: _____

Date: _____

Evaluation Factor	Weight	Score (0-5)	Weighted Score
Demonstrated experience and qualifications (Single Audit, nonprofit, community action agencies)	30		
Understanding of nonprofit, federal, and Texas state grant requirements	20		
Quality and clarity of the proposed audit approach and methodology	20		
Qualifications and experience of assigned personnel	15		
Reasonableness and competitiveness of proposed fees	10		
References	5		
Total Score	100		

Scoring Instructions:

- Assign a score from 0 (Poor) to 5 (Excellent) for each evaluation factor.
- Multiply the score by the weight to calculate the weighted score.
- Add all weighted scores to determine the proposer’s total score.