Legal Aid Services of Oklahoma, Inc (“LASO”) is seeking proposals for the annual financial statement audit, 403(b) plan audit, and tax preparation services.

The proposal request, evaluation, and selection timetable is as follows:

1. A response should be delivered to LASO by August 31, 2023:

   Melissa.Lange@laok.org or

   Melissa Lange, Director of Finance
   3800 N. Classen Blvd, Suite 230
   Oklahoma City, OK 73118

2. Questions may be addressed in writing to Melissa.Lange@laok.org. Responses will be made to the requester and posted at http://www.legalaidok.org

3. After LASO Financial Oversight Committee review of the applications, audit firm interviews may be scheduled in August.

4. An announcement of the audit firm that is selected by the LASO Board of Directors is expected on or before October 6, 2023.

SUMMARY OF SERVICES REQUESTED:

- Conduct the annual audit of LASO’s financial statements in accordance with generally accepted auditing standards, government auditing standards, federal Uniform Guidance, and the LSC Audit Guide for Recipients and Auditors.
- As part of the audit, conduct the additional audit work required by the Legal Services Corporation (LSC), our major federal funder. LSC requires significant auditor compliance testing, additional supplementary schedules, and various disclosures as noted in the LSC Audit Guide for Recipients and Auditors and as part of the LSC Compliance Supplement. Please refer to the LSC Office of Inspector General (OIG) website at: https://www.oig.lsc.gov/ipa-resources/audit-guidance for more detailed information.
- Prepare and submit:
  - Data Collection Form pursuant to the Uniform Guidance.
  - Electronic submission of the financial statements and compliance reports to LSC Office of the Inspector General pursuant to LSC Regulations, currently 120 days after fiscal year end.
- Communicate during the planning stages and at completion of the audit with the Board’s Financial Oversight Committee regarding audit results, the nature of the audit process, and any significant fiscal and management issues or recommendations.
- Be available to make presentations to the Financial Oversight Committee and to the full Board.
- Prepare and submit of the annual Form 990 by May 15 each year.
- Conduct the annual audit of LASO’s 403(b) Plan.
- Prepare and submit of the annual Form 5500 by July 31 of each year.
- Provide additional advice and consultation as needed.
WRITTEN RESPONSE:

If you would like to be considered for this engagement, please submit a written response specifically addressing or including the following:

- Attributes of your firm:
  - Overview of your firm, including the number of professional staff by area of concentration (audit, tax, consulting, etc.).
  - A general description of clients served by your firm or office with emphasis on law firms, not-for-profit corporations, and professional associations.
  - Relevant experience in auditing, grant compliance testing, not-for-profit accounting, and Uniform Guidance.
  - Relevant experience in the additional audit work required by the Legal Services Corporation (LSC).
  - Relevant experience in Form 990 preparation and review.
  - Relevant experience in 403(b) plan auditing and Form 5500 preparation and review.
  - Experience with legal services programs and not-for-profit entities.
  - Names and experience of the partner and manager/supervisor to be assigned to the engagement.
  - A list of client references.
  - A copy of your firm’s most recent peer review.
  - A statement of your firm’s continuing education policies.

- Engagement Services:
  - Formulate and propose annual timeline of tasks to complete the annual audit, Form 990, 403(b) plan audit, and Form 5500.
  - Describe your approach to the additional planning and fieldwork efforts related to the additional audit work required by LSC.
  - Please provide annual fee estimates for the five year period 2023, 2024, 2025, 2026, and 2027. Indicate whether your proposal is a fixed-fee arrangement or a guaranteed maximum. This fee estimate should include the two audits and two IRS forms discussed above. Include a proposed, draft engagement letter.

LASO - BACKGROUND INFORMATION:

LASO is a not-for-profit, 501(c)3 corporation organized for the purpose of providing civil legal assistance to eligible low-income individuals in the State of Oklahoma. LASO’s mission is “Making Equal Justice for All a Reality.”

LASO has more than 100 funding sources, including federal, state and local government agencies, foundations, corporations, law firms, partners and individuals. LASO employs approximately 250 staff at 20 offices. Accounting and Human Resources services are centralized at the Oklahoma City administrative location. Accounting and Payroll are primarily accomplished with Abila MIP Fund Accounting and Paycom Payroll.

LASO’s 2022 Financial Audit, 2022 IRS Form 990, 2021 403(b) Audit, and 2021 IRS Form 5500 are found at http://www.legalaidok.org/.