

JEFFERSON FRANKLIN COMMUNITY ACTION CORPORATION

Request For Proposal

Function: Audit Services

Duration: One year with options for additional four years as listed below

October 1, 2015, to September 30, 2016 (Agency and Housing)

Optional periods of

October 1, 2016, to September 30, 2017

October 1, 2017, to September 30, 2018

October 1, 2018, to September 30, 2019

October 1, 2019, to September 30, 2020

Inquiries And Proposals Should Be Directed To:

Kristin Firle
Chief Financial Officer

Jefferson Franklin Community Action Corporation
2 Merchant Dr, PO Box 920
Hillsboro, MO 63050

(636) 789-2686
FAX (636) 789-5642
kfirle@jfcac.org

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I. GENERAL INFORMATION

A. Purpose:

This Request for Proposal (RFP) is to contract for an agency financial and compliance audit for the fiscal year ending September 30, 2016, and the Housing Program year ending September 30, 2016. The proposal includes options for four additional years. The proposal includes the preparation of tax form 990 for the agency audit and assistance with the Real Estate Assessment Center (REAC) submission for the housing audit.

B. Who May Respond

Only licensed Certified Public Accountants may respond to this RFP. **Please provide proof of current license with proposal.**

C. Instructions on Proposal Submission

1. Closing Submission Date

Proposals must be submitted no later than 4:00 p.m. on Thursday, December 22, 2016.

2. Inquiries

Inquiries concerning this RFP should be directed in writing to Kristin Firle, Chief Financial Officer at Jefferson Franklin Community Action Corporation, P.O. Box 920, Hillsboro, MO 63050 or kfirle@jfcac.org.

3. Conditions of Proposal

All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Offeror and will not be reimbursed by Jefferson Franklin Community Action Corporation.

4. Instructions to Prospective Contractors

Your proposal should be addressed as follows:

Kristin Firle
Chief Financial Officer
Jefferson Franklin Community Action Corporation
P.O. Box 920
Hillsboro, MO 63050

It is important that the Offeror's proposal be submitted in an envelope clearly marked with the following information:

*Request for Proposal
For Audit Services*

Failure to follow the above instructions may result in premature disclosure of your proposal.

It is the responsibility of the Offeror to insure that the proposal is received by Jefferson Franklin Community Action Corporation by the date and time specified above.

Late proposals will not be considered.

5. Right to Reject

Jefferson Franklin Community Action Corporation reserves the right to reject any and all proposals received in response to this RFP. A contract for the accepted proposal will be based upon the factors described in this RFP.

6. Small and/or Minority-Owned Businesses

Efforts will be made by Jefferson Franklin Community Action Corporation to utilize small businesses and minority-owned businesses.

An Offeror qualifies as a small business firm, if it meets the definition of "small business" as established by the Small Business Administration (13 CFR 121.201).

Note: To receive points in this category Offeror must submit proof they are a small and/or minority-owned business in accordance with above regulation.

7. Notification of Award

It is expected that a decision selecting the successful audit firm will be made within 30 days of the closing date for the receipt of proposals. Upon conclusion of final negotiations with the successful audit firm, all Offerors submitting proposals in response to this Request for Proposal will be informed, in writing, of the name of the successful audit firm.

It is expected that the contract shall be a one-year fixed price contract with an option for up to four additional one-year periods at the discretion of Jefferson Franklin Community Action Corporation.

D. Description of Entity and Records to be Audited

Jefferson Franklin Community Action Corporation is a non-profit organization which serves Jefferson and Franklin counties in Missouri and has been determined to be exempt from Federal Income tax under Section 501 (c)(3) of the Internal Revenue Code. It is governed by a 15-member volunteer Board of Directors. Administrative offices and most records are located at #2 Merchant Drive, Hillsboro, Missouri. Other offices are located throughout the two-county area.

JFCAC utilizes a computer based accounting system. The accounting software used is Sage (MIP) Fund Accounting. Payroll is administered through Paycom. The Housing Choice Voucher Program uses Lindsey Software for tenant and applicant processing. We have one main bank account for all agency deposits and transfers are made to other accounts as needed when bills are paid, payroll is issued, or housing checks are issued. JFCAC processes approximately 2,000 accounts payable checks per year and 8,000 housing checks per year. The majority of these are paid by electronic funds transfers (EFT's) in conjunction with our bank.

E. Options

At the discretion of Jefferson Franklin Community Action Corporation, this audit contract can be extended for up to four additional one-year periods. Jefferson Franklin Community Action Corporation and the Offeror will agree upon the cost for the option periods. It is anticipated that the cost for each optional year will be based upon the same approximate cost per thousand dollars of audited expenditures as the contract for the initial year.

II. SPECIFICATION SCHEDULE

A. Scope of a Financial and Compliance Audit

The purpose of this RFP is to obtain the services of a public accounting firm, whose principal officers are independent certified public accountants, certified or licensed by a regulatory authority of a state or other political subdivision of the United States, hereinafter referred to as the "Offeror" to perform a financial and compliance audit of Jefferson Franklin Community Action Corporation.

Government Audit Standards states on Page 2-1:

Financial statement audits determine (1) whether the financial statements of an audited entity present fairly the financial position, results of operations, and cash flows or changes in financial position in accordance with generally accepted accounting principles, and (2) whether the entity has complied with laws and regulations for those transactions and events that may have

a material effect on the financial statements.

B. Description of Programs/Contracts/Grants

See Attachment A

C. Performance

Jefferson Franklin Community Action Corporation's records to be audited are on a fiscal year basis (October 1 through September 30) along with the Housing Choice Voucher Program for the program year (October 1 through September 30).

The Offeror is required to prepare audit reports in accordance with the Government Audit Standards and specific state funding source requirements.

In addition to the annual audit, the auditing firm will prepare the IRS Annual Report 990 for Jefferson Franklin Community Action Corporation for the corresponding year(s) and assist in the REAC submission for the housing audit.

D. Delivery Schedule

Offeror is to transmit one copy of the agency and Housing draft audit report to Jefferson Franklin Community Action Corporation's Chief Financial Officer. The draft audit report is due no later than March 15, 2017 for the first year and December 15th each of the following years.

The Offeror shall deliver 20 bound copies of the final agency audit reports and Housing audit reports to Jefferson Franklin Community Action Corporation's Board of Directors or an electronic version no later than April 15, 2016 for the first year and January 15th each of the following years.

The IRS Annual Report 990 is due to the Internal Revenue Service by February 15th each year. A draft is due no later than February 5 of each year. An extension for 2016 will need to be filed.

Reports may be submitted earlier than the above schedule. However, if the Offeror fails to make delivery of the audit reports within the time schedule specified herein, or if the Offeror delivers audit reports which do not conform to all of the provisions of this contract, Jefferson Franklin Community Action Corporation may, by written notice of default to the Offeror, terminate the whole or any part of this contract. Under certain extenuating circumstances the contracting agent may extend this schedule upon written request of the Offeror with sufficient justification.

E. Price

The Offeror's proposed price should be submitted separately for the agency audit and the housing audit. Include information indicating how the price was determined. For example, the Offeror should indicate the estimated number of hours by staff level, hourly rates, and total cost by staff level. Any out-of-pocket expenses should also be indicated. As a footnote to the price please indicate any additional fees for the following:

Telephone consultation
Additional copies of audit.

Please provide an estimate of how costs will be determined in the optional years.

F. Payment

Payment will be made when Jefferson Franklin Community Action Corporation has determined that the total work effort has been satisfactorily completed. Should Jefferson Franklin Community Action Corporation reject a report, JFCAC's authorized representative will notify the Offeror in writing of such rejection giving the reason(s). The right to reject a report shall extend throughout the term of this contract and for ninety (90) days after the Offeror submits the final invoice for payment.

Progress payments will be allowed to the extent that JFCAC can determine that satisfactory progress is being made.

Upon delivery of the 20 bound copies of the final agency reports and of the final Housing reports to JFCAC and their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for the audit.

G. Audit Review

All audit reports prepared under this contract will be reviewed by Jefferson Franklin Community Action Corporation and its funding sources to ensure compliance with General Accounting Office's (GAO) Government Audit Standards and other appropriate audit guides.

H. Exit Conference

An exit conference with Jefferson Franklin Community Action Corporation's representatives and the Offeror's representatives will be held at the conclusion of the fieldwork. Observations and recommendations must be summarized in writing and discussed with JFCAC. It should include internal control and program compliance observations and recommendations.

Offeror agrees to present the Agency and Housing Audit at the Board of Directors Meeting on the 4th Wednesday of May for the first year and the 4th Wednesday of January each of the following years.

I. Work Papers

1. Upon request, the Offeror will provide a copy of the work papers pertaining to any questioned costs determined in the audit. The work papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
2. The work papers will be retained for at least three years from the end of the audit period.
3. The work papers will be available for examination by authorized representatives to cognizant federal or state audit agency, the General Accounting Office, successive auditors, and Jefferson Franklin Community Action Corporation.

J. Confidentiality

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to Jefferson Franklin Community Action Corporation, the Offeror agrees not to publish, reproduce or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit other to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Offeror's possession, to these employees on the Offeror's staff who must have the information on a "need-to-know" basis. The Offeror agrees to immediately notify, in writing, JFCAC's authorized representative in the event the Offeror determines or has reason to suspect a breach of this requirement.

K. AICPA Professional Standards

The AICPA Professional Standards state:

Ethics Interpretation 501-3 - Failure to follow standards and/or procedures or other requirements in governmental audits. Engagements for audits of government grants, government units or other recipients of government monies typically require that such audits be in compliance with government audit standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards. If a member has accepted such an engagement, and undertakes an obligation to follow specified government audit standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards, he is obligated to follow such requirements. Failure to do so is

an act discreditable to the profession in violation of Rule 501, unless the member discloses in his report the fact that such requirements were not followed and the reasons therefore.

III. OFFEROR'S TECHNICAL QUALIFICATIONS

The Offeror, in its proposal, shall, as a minimum, include the following:

A. Prior Auditing Experience

The Offeror should describe its prior auditing experience including the names, addresses, contact person, and telephone numbers of prior organizations audited. Experience should include the following categories:

1. Prior experience auditing community action agencies.
2. Prior experience auditing programs financed by the Federal Government (Section 8 Housing Choice Voucher Program and Head Start/Early Head Start).
3. Prior experience auditing similar programs funded by the state of Missouri.
4. Prior experience auditing similar county or local government activities.
5. Prior experience auditing nonprofit organizations.

B. Organization, Size, and Structure

The Offeror should describe its organization, size (in relation to audits to be performed) and structure. Indicate if appropriate, if the firm is a small or minority-owned business. Offeror should include a copy of the most recent quality/peer review, including any related letters of comment, if the Offeror has had a peer review.

C. Staff Qualifications

The Offeror should describe the qualifications of staff to be assigned to the audits. Descriptions should include:

1. Audit team makeup.
2. Overall supervision to be exercised.
3. Prior experience of the individual audit team members.

Only include resumes of staff to be assigned to the audits. Education, position in firm, years and types of experience, continuing professional education, state(s) in which licensed as a CPA, etc. will be considered.

D. Understanding of Work to be Performed

The Offeror should describe its understanding of work to be performed, including audit procedures, estimated hours, and other pertinent information.

E. Certifications

The Offeror must sign and include as an attachment to its proposal the Certifications enclosed with this RFP (pages 15, 17, 18 and 19). The publications listed in the Certifications will not be provided to potential Offerors by Jefferson Franklin Community Action Corporation, because JFCAC desires to contract only with an Offeror who is already familiar with these publications.

IV. PROPOSAL EVALUATION

A. Submission of Proposals

All proposals shall include the Offeror's technical qualifications, pricing information, and signed Certifications (pages 15, 17, 18 and 19). These documents will become part of the contract.

B. Nonresponsive Proposals

Proposals may be judged nonresponsive and removed from further consideration if any of the following occur:

1. The proposal is not received timely in accordance with the terms of this RFP.
2. The proposal does not follow the specified format.
3. The proposal does not include the certifications.
4. The proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the Government Audit Standards of the US Comptroller General.

C. Proposal Evaluation

Evaluation of each proposal will be scored on the following five factors:

<u>Factors</u>	<u>Point Range</u>
1. <i>Prior auditing experience.</i> (25 points)	
a. Prior experience auditing community action agencies.	0 – 5
b. Prior experience auditing programs financed by the Federal Government.	0 – 5
c. Prior experience auditing similar programs funded By the State of Missouri.	0 – 5
d. Prior experience auditing similar county or local Government activities.	0 – 5
e. Prior experience auditing non-profit organizations.	0 – 5
Jefferson Franklin Community Action Corporation will contact prior audited organizations to verify the experience provided by the Offeror.	
2. <i>Organization, size, and structure of Offeror's firm (Considering size in relation to audits to be performed.)</i> (10 points)	
a. Adequate size of the firm	0 - 5
b. Minority/small business	0 - 5
3. <i>Qualifications of staff to be assigned to the audits to be performed. This will be determined from resumes submitted. Education, position in firm, years and types of experience, continuing professional education, and state(s) in which licensed as a CPA, etc. will be considered.</i> (25 points)	
a. Audit team makeup	0 - 10
b. Overall supervision to be exercised	0 - 5
c. Prior experience of the individual audit team members	0 - 10
4. <i>Offeror's understanding of work to be performed.</i> (15 points)	
a. Adequate Coverage	0 - 10

b. Realistic time estimates of each audit step	0 - 5
5. Price (25 points)	<u>0 - 25</u>

MAXIMUM POINTS: 100

D. Review Process

Jefferson Franklin Community Action Corporation may, at its discretion, request presentations by or meetings with any or all Offerors, to clarify or negotiate modifications to the Offeror’s proposals.

However, Jefferson Franklin Community Action Corporation reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, which the Offeror can propose.

Jefferson Franklin Community Action Corporation contemplates award of the contract to the responsible Offeror with the highest total points. This may or may not be the bid with the lowest price.

V. CERTIFICATIONS

On behalf of the Offeror:

- A. The individual signing certifies that he/she is authorized to contract on behalf of the offeror.
- B. The individual signing certifies that the Offeror is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Offeror.
- C. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
- D. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.
- E. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.

- F. The individual signing certifies that the Offeror is a properly licensed certified public accountant.
- G. The individual signing certifies that the Offeror meets the independence standards of the Government Auditing Standards.
- H. The individual signing certifies that he/she is aware of and will comply with the GAO Continuing Education Requirement of 80 hours of continuing education every two years; and that 24 hours of the 80 hours education will be in subjects directly related to the government environment and to government auditing for individuals.
- I. The individual signing certifies that he/she is aware of and will comply with the GAO requirement of an external quality/peer review at least once every three years.
- J. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:
 - 1. Government Auditing Standards [Yellow Book]
 - 2. Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (“Uniform Guidance”).
 - 3. A Guide for Nonprofit Organizations: Cost Principles and Procedures for Establishing Indirect Cost and Other Rates for Grants and Contracts with the Department of Health and Human Services
 - 4. Audits of Certain Nonprofit Organizations (AICPA Audit Guide)
 - 5. Appropriate CFR’s (Code of Federal Regulations) relating to JFCAC’s contracts and grants as listed on Attachment A.
- K. The individual signing certifies that he/she has read and understands all of the information in this Request for Proposal, including the information on the programs/grants/contracts to be audited.
- L. The individual signing certifies that the Offeror, and any individuals to be assigned to the audits, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal, state or local government. (If the Offeror or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed.)
- M. The individual signing certifies that no disciplinary action has been taken or is pending against the Offeror’s organization by the AICPA or any state board or

society of Certified Public Accountants or any federal, state or local government authority. (If the Offeror or any individual to be assigned to the audits has been charged with or found in violation of any state or AICPA professional standards, this information must be disclosed.)

- N. The individual signing certifies the attached quality/peer review is the most recent and (check one) ____ (1) no letter of comments [findings and recommendations] was received, or ____ (2) the attached letter of comments represents ALL such findings and recommendations [include response(s) made to such findings and recommendations].

The quality/peer review (check one) ____ Did ____ Did not include a review of government engagements.

Dated this _____ day of _____, 2016

(Offeror's Firm Name)

(Signature of Offeror's Representative)

(Printed Name and Title of Individual Signing)

PROGRAMS TO BE AUDITED

Funding Source	CFDA #	Program	Program Year	Approx \$ to audit
Department of Health And Human Services	93.600	Head Start –Funded for 415 Children & Early Head Start – Funded For 72 Children	03/01 – 02/28	\$3,230,000
Department of Agriculture Passed through MO Dept Of Health	10.557	Supplemental Food Program for Women, Infants, Children (WIC)	10/01 – 09/30	\$ 586,000
Department of Agriculture Passed through MO Dept Of Health	10.558	Child Care Food Program (USDA)	10/01 – 09/30	\$ 172,000
Department of Health Passed through MO Dept Social Services	93.568	Energy Assistance Utilicare	10/01 – 09/30 10/01 – 9/30	\$ 1,030,000 \$ 121,000
Department of Energy Passed through MO Dept Of Natural Resources	81.042	Weatherization Utilicare LIHEAP	07/01 – 06/30 07/01 – 01/31 10/01 – 09/30	\$ 193,000 \$ 20,000 \$ 286,000
Private Resource passed Through MO Dept of Natural Resources		AmerenUE LaClede Gas	11/01 – 10/31 11/01 – 10/31	\$ 180,000 \$ 63,000
Department of Health And Human Services Passed through MO Dept Of Social Services	93.569	Community Services Block Grant (CSBG)	10/01 – 9/30	\$ 839,000
Department of Housing And Urban Development	14.871	Housing Choice Voucher Program 1,030 Units	10/01 – 9/30	\$5,390,000

Housing Choice Voucher Program requires a separate audit.

CSBG and Energy Assistance Programs due to contractual requirements, require auditor to verify performance and include audited schedules as part of agency audit.

The WIC and Weatherization Programs also require supplemental schedules as part of agency audit, however, these can be issued as unaudited.

GENERAL ASSURANCES

1. The proposer, by signature to these assurances, certifies that cost data in the proposal is accurate, complete, current, and binding for the period during which the program is proposed to be offered. The awarding agency retains a right to a price adjustment to exclude any significant sum by which the price was increased because the contractor had submitted data that was not accurate, complete, or current as certified.

Signature

Date

EQUAL EMPLOYMENT OPPORTUNITY PROGRAM
AND AFFIRMATIVE ACTION PLAN COMPLIANCE

Name of Firm: _____

Address: _____

City: _____ State: _____ Zip: _____

I certify that this firm is in compliance with Executive Order Number 11246, Title VI and VII of the

Civil Rights Act of 1964, and that a non-discriminating policy in employment is observed.

Certification Regarding
Debarment, Suspension, Ineligibility and Voluntary Exclusion
Lower Tier Covered Transactions

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 29 CFR Part 98, Section 98.510, Participants' responsibilities. The regulations were published as Part VII of the May 25, 1990 Federal Register (pages 21688-21696).

(BEFORE COMPLETING CERTIFICATION, READ ATTACHED
INSTRUCTIONS WHICH ARE AN INTEGRAL
PART OF THE CERTIFICATION)

- (1) The prospective recipient of Federal assistance funds certifies, by submission of this proposal, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
- (2) Where the prospective recipient of Federal assistance funds is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation of this proposal.

Name and Title of Authorized Representative

Signature

Date

Instructions for Certification

1. By signing and submitting this proposal, the prospective recipient of Federal assistance funds is providing the certification as set out below.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective recipient of Federal assistance funds knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the Department of Labor (DOL) may pursue available remedies, including suspension and/or debarment.
3. The prospective recipient of Federal assistance funds shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective recipient of Federal assistance funds learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms “covered transaction,” “debarred,” “suspended,” “ineligible,” “lower tier covered transaction,” “participant,” “person,” “primary covered transaction,” “principal,” “proposal,” and “voluntarily excluded,” as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective recipient of Federal assistance funds agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the DOL.
6. The prospective recipient of Federal assistance funds further agrees by submitting this proposal that it will include the clause titled “Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions,” without modification, in all lower tier covered transactions and in all solicitations for lower tier transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may but is not required to check the List of Parties Excluded from Procurement or Nonprocurement Programs.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the DOL may pursue available remedies, including suspension and/or debarment.