
# Request for Proposal

## Community in Action

Audit and Tax Services

**July 1$^{st}$, 2025 - June 30$^{th}$, 2026**

Proposals will be accepted through August 30$^{th,}$ 2026
and should be directed to:

Jody Warnock
Executive Director
Community in Action
915 SW 3$^{RD}$ Ave Ontario Oregon 97914
Cell: 208.880.0853
Email: jody@cina.team

## General Information

### A. Purpose

Community in Action ("CinA") is soliciting proposals from qualified independent Certified Public Accounting firms to provide the following services for the fiscal year ending June 30, 2026:

- Annual financial statement audit;
- Single Audit in accordance with Uniform Guidance, if required;
- Preparation and electronic filing of IRS Form 990 and all required schedules;
- Preparation and filing of Oregon Department of Justice Form CT-12;
- Submission to the Federal Audit Clearinghouse, if applicable;
- Tax filing extensions, when authorized by Community in Action; and
- Up to six (6) hours annually of consultation related to audit results, compliance matters, and financial reporting questions.

Community in Action anticipates entering into an initial one-year agreement with the option to renew annually for up to four (4) additional years, contingent upon satisfactory performance, board approval, and mutually agreed-upon fees.

### B. Who May Respond

Only licensed Certified Public Accounting firms that are authorized to practice public accounting and perform audits in accordance with Government Auditing Standards may respond to this Request for Proposal.

Only licensed certified public accountants may respond to this RFP.

## 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 Community in Action (hereinafter referred to as CinA).

In addition to our financial and compliance audit, CinA is also requesting additional services to support our organization. These services include preparation of complete tax documents, filing of tax documents, extension of tax filing deadline (if applicable), CT12 preparation, and the Federal Audit Clearinghouse process completed. They also include up to 6 hours of time with an auditor to review issues and questions pertaining to audit results.

### B. Performance

CinA's records should be audited through June 30th, 2026.

The Offeror is required to prepare audit reports in accordance with *Government Auditing Standards* and Uniform Guidance issued including 2 CFR 200.

## C. Delivery Schedule

The Offeror is to transmit one hard copy and an electronic copy of the draft audit report to CinA's Executive Director. The draft audit report is due on November 30th, 2026.
The Offeror shall deliver 10 hard copies and an electronic copy of the final audit report to CinA's Board of Directors no later than January 30th, 2027.

Reports may be submitted earlier than the schedule above. 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 that do not conform to all the provisions of this contract, CinA 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.

## D. Pricing

The Offeror's proposed price for services should include a not-to-exceed total fee and a fee per service including audit services, tax services and additional services as requested in this RFP. Any out-of-pocket expenses should also be indicated.

## E. Payment

Payment will be made when Community in Action has determined that the total work effort has been satisfactorily completed. Should Community in Action reject a report, Community in Action'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 90 days after the Offeror submits the final invoice for payment.

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

Upon delivery of the 20 copies of the final reports to Community in Action and their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for the audit.

## F. Audit Review

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

## G. Exit Conference

An exit conference with CinA'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 CinA. It should include internal control and program compliance observations and recommendations.

### H. Workpapers

1. Upon request, the Offeror will provide a copy of the workpapers pertaining to any questioned costs determined in the audit. The workpapers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
2. The workpapers will be retained for at least three years from the end of the audit period.
3. The workpapers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the GAO and CinA.

### I. Confidentiality

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to CinA, 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 others to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Offeror's possession, to those 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, CinA's authorized representative in the event the Offeror determines or has reason to suspect a breach of this requirement.

### J. 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 auditing 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 auditing 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 therefor.*

## Technical qualifications

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

### A. Understanding our Needs

The Offeror should describe the current challenges and opportunities specific to our organization. Describe how your firm is best suited to assist our organization in facing those challenges and opportunities moving forward.

### B. Understanding the Scope of Work

The Offeror should clearly describe the scope of work to be performed in alignment with this RFP.

### C. Understanding our Industry

The Offeror should describe its understanding of our industry by providing specific industry knowledge and expertise as well as prior auditing experience.

1. Prior experience working with nonprofit organizations
2. Prior experience auditing grant funded organizations
3. Prior experience auditing organizations similar to CinA
4. Prior experience providing additional services to organizations similar to CinA

### D. Engagement Team

The Offeror should briefly describe the qualifications of staff to be assigned to the audits, including:

1. Audit team makeup.
2. Overall supervision to be exercised.
3. Prior experience of the individual audit team members. Audit team bios should include education, position in firm, years with the firm, industry-specific experience, and training on the recent Uniform Guidance.

### E. Organization, Size, and Structure

The Offeror should describe its organization, size (in relation to audits to be performed), and structure. Description should include:

1. Size of the Offeror, including number of employees and physical site locations.
2. Explanation of independence.
3. Any conflicts of interest that exist.
4. Results of peer review.
5. Explanation if the Offer is a small business, minority business, women's business enterprise, or labor surplus firm.

### F. Audit Approach to the Engagement

The Offeror should describe its approach of the work to be performed.

### G. Certifications

The Offeror must sign and include, as an attachment to its proposal, the certifications enclosed with this RFP. The publications listed in the certifications will not be provided to potential Offerors by *(entity name)* because *(entity name)* desires to contract only with an Offeror who is already familiar with these publications.

## Certifications

On behalf of the Offeror:

1. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
2. 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.
3. 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.
4. 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.
5. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
6. The individual signing certifies that the Offeror is a properly licensed certified public accountant or a public accountant licensed on or before *(date of licensing)*.
7. The individual signing certifies that the Offeror meets the independence standards of the *Government Auditing Standards*.
8. The individual signing certifies that he/she is aware of and will comply with the GAO's continuing education requirement of 80 hours of continuing education every two years and that 24 hours of the 80 hours of education will be in subjects directly related to the government environment and to government auditing for individuals.
9. The individual signing certifies that he/she is aware of and will comply with the GAO requirement of an external quality control (peer) review at least once every three years.
10. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:
    a. *Government Auditing Standards* (Yellow Book)
    *b. Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards ("Uniform Guidance")*
    c. *Audits of Not-for-Profit Entities* (AICPA Audit Guide)
    d. *Audits of State and Local Governments* (AICPA Audit Guide)

    Note: The RFP should also list any regulations, publications, or audit guides that are relevant to specific programs to be audited. For example, if a Department of Energy weatherization program is to be audited, the Offeror should be familiar with 10 CFR Part 600, DOE's administrative requirements, and 10 CFR Part 400, DOE's weatherization program requirements.
11. 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.
12. The individual signing certifies that the Offeror, and any individuals to be assigned to the audit, 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.)

Dated this _______ day of ____________, 20_____.

_______________________________________
(Offeror's Firm Name)

______________________________________
(Signature of Offeror's Representative)

_______________________________________
(Printed Name and Title of Individual Signing)