ACCESS Agency Audit

Audit Scope

The Arab Community Center for Economic and Social Services (ACCESS) will undertake a financial audit in accordance with Generally Accepted Auditing Standards (GAAS), Government Auditing Standards (Yellow Book), Uniform Guidance (2 CFR Part 200), and all other applicable federal and state requirements. ACCESS is one of the most comprehensive nonprofit human service organizations in Michigan, providing a broad range of health, behavioral health, education, workforce development, social, economic, and community services through multiple funding sources, including federal, state, local, and private grants and contracts. ACCESS is seeking an independent Certified Public Accounting firm with demonstrated expertise in auditing large nonprofit organizations, governmental funding, Uniform Guidance compliance, healthcare and human service organizations, and Certified Community Behavioral Health Clinic (CCBHC) compliance requirements.

Independent auditor/firm's activities include, but are not limited to:

- Perform an independent audit of the financial statements in accordance with Generally Accepted Accounting Standards, which includes the Statement of Financial Position, Statement of Activities and Changes in Net Assets, Statement of Cash Flows, Schedule of Functional Expenses, Schedule of Support and Revenues, and Notes to the Financial Statements/Schedules and express an opinion as to the fair presentation for the fiscal year ended September 30, 2026.
- Provide a Management Letter including any issues of internal control weaknesses or issues of compliance with Government Auditing Standards.
- Prepare Form 990 in accordance with IRS regulations/tax codes.
- Prepare a Federal Single Audit in accordance with Uniform Guidance (2 CFR Part 200)
- Prepare an SF-SAC for submission to the Federal Audit Clearing House.
- Perform the annual Certified Community Behavioral Health Clinic (CCBHC) Compliance Examination in accordance with the current Michigan Department of Health and Human Services (MDHHS) CCBHC Compliance Examination Guidelines.
- The CCBHC Compliance Examination shall include, at a minimum, evaluation of the following compliance areas:
  - Financial Report
  - Procurement
  - Third-Party Billing
  - Quality Bonus Payments
  - PPS Rate and Cost Report Compliance (if required under current MDHHS CCBHC Compliance Examination Guidelines)
- Issue the required CCBHC Compliance Examination Report, including any findings, recommendations, and required corrective actions, where applicable

- Meet with ACCESS Chief Financial Officer and Director of Finance prior to, during, and at the end of the audit process.
- A detailed Statement of Work and work plan with timelines to accomplish the ACCESS financial audit of all accounts and transactions of all ACCESS' programs/departments.
- Review and audit ACCESS' investment portfolio, including investment activity, custodial statements, valuation, investment earnings, and related financial statement disclosures in accordance with applicable accounting and auditing standards.

Term/Period of Performance

- The total time frame of the audit should not exceed three months. The final audit must be completed and all deliverables provided to ACCESS no later than February 5, 2027.

Profile of the Independent Audit Firm

- Description of the size of the firm in general, and the size of the firm's non-profit/governmental audit staff. The full address of the location(s), and which location, if more than one, the services will be provided through.
- Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists who would be assigned to the engagement and identify the non-profit and federal grant auditing experience and training of each person (resumes required). The firm should indicate how staff rotation during the term of the audit engagement agreement would be ensured.
- Identify any potential areas of conflict of interest.
- Provide an overall description of the services performed by the audit firm.
- Provide a list of references for at least three engagements performed in the last five years that are similar in size and scope to the engagement described in this RFP.
- Disclose if any portion of the engagement will be subcontracted to other firms and identify the firms in the proposal.
- Provide a quote for the cost of services being offered for the period requested of the engagement.
- Provide additional information that you feel may be helpful in the selection process.
- Experience performing audits and/or compliance examinations for CCBHCs, FQHCs, behavioral health organizations, or similar healthcare organizations is preferred.

Responsibilities of Parties

The following section describes specific responsibilities of ACCESS and the independent auditor/firm.

ACCESS' Responsibilities

- Provide the independent auditor with office space to perform the audit.
- Provide access to department staff and management, offices and operational areas, as required to complete the tasks and activities defined under the approved work plan.

- Designate a person to whom all communications may be addressed and who has the authority to act on all aspects of the services. This person will review the Scope of Work and associated documents with the independent auditor/firm to ensure understanding of the responsibilities.
- Provide information regarding the business structure of ACCESS, as required by the independent auditor. ACCESS will provide information as required by the independent auditor to perform its responsibilities and to schedule interviews with ACCESS personnel, as may be required.

Independent Auditor Responsibilities

- Perform an independent audit of the financial statements in accordance with Generally Accepted Accounting Standards, which includes the Statement of Financial Position, Statement of Activities and Changes in Net Assets, Statement of Cash Flows, Schedule of Functional Expenses, Schedule of Support and Revenues, and Notes to the Financial Statements/Schedules and express an opinion as to the fair presentation for the fiscal year ended September 30, 2026.
- Provide an independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
- Provide the independent auditor's report on compliance with major federal programs and internal controls in accordance with Uniform Guidance (2 CFR Part 200), when applicable.
- The report should include material weaknesses and suggested management improvements, if applicable.
- Prepare Form 990 in accordance with IRS regulations/tax codes.
- Prepare an SF-SAC for submission to the Federal Audit Clearing House
- Prepare and file Form 5500, in accordance with the IRS and Department of Labor regulations.
- Designate a person to whom all project communications may be addressed and who has the authority to act on all aspects of services. This person will review the Scope of Work and associated documents with the Director of Finance and the CFO to ensure a shared understanding of responsibilities.
- Identify a Project Coordinator, who is a Certified Public Accountant, responsible for the overall project.
- Provide project management for all activities associated with the project.
- Comply with all applicable federal and state policies, procedures, and guidelines.
- Must have all the necessary equipment, including hardware and software, to fulfill the contract.
- Present the completed audit and all required reports to the Finance Committee for review and discussion prior to presenting the final audit results to the full Board. The auditing partner shall attend both meetings and respond to questions as needed.

Description of Project Services

ACCESS intends to award an independent auditor/firm to perform the annual financial audit, any required Federal Single Audit, preparation of applicable IRS reporting, and the annual CCBHC Compliance Examination for the fiscal year ending September 30, 2026. Due to the nature of the audit and the extensive learning curve, ACCESS is requesting pricing for a five-year engagement, with pricing identified separately for each contract year. Annual renewals shall remain subject to satisfactory performance and approval by the Finance Committee and Executive Board.

Submission of Statement of Work and Timeline

Evaluation Factors:

Turnaround time	40 points
Cost	30 points
Reputation & Experience	15 points
Number of staff available	10 points
Proximity of firm to headquarters	5 points

Basis for selection: Size of the firm; number of staff available for the engagement; turnaround time; reputation and experience of the firm and its staff; proximity of the firm; and cost of the full audit.

ACCESS reserves the right to reject any and all proposals submitted and to request additional information from all proposers. Any contract awarded will be made to the independent auditor who, based on evaluation of all responses and applying all criteria and oral interviews, if necessary, is determined to be the best qualified to do the audit.

Any parties interested in bidding on this audit scope, please submit your bid to procurements@accesscommunity.org and email any questions to procurements@accesscommunity.org.

This request for proposal will be a 5-year term. Please also include the cost per year for a total of 5 years.

Proposals must be received in our office or online no later than 5 p.m. on September 15, 2026. If not received by the deadline, the bid will not be considered. If you are submitting your bid through the U.S. Postal Service, we request you send in three copies.