REQUEST FOR PROPOSAL
FOR SINGLE AGENCY AUDIT and 403B RETIREMENT AUDIT

HARCATUS Tri-County C.A.O., Inc. (HARCATUS) is requesting proposals for the completion of a single agency audit and a 403B retirement audit. The scope of the single agency audit is from May 1, 2026 to April 30, 2027, and subsequent years 2028, 2029, 2030 and 2031. The 403B retirement audit is for period January 2027 to December 2027, and subsequent years 2028, 2029, 2030 and 2031. It is our hope that the firms may provide competitive bids by having both audits within the same firm; however, we will consider the best combination of RFPs in making our final selection.

Proposals should be mailed to:

> JoEllen Sanders, Fiscal Director
> HARCATUS Tri-County C.A.O., Inc.
> 821 Anola Street, Suite A
> Dover, OH 44622
>
> Or emailed to: jsanders@harcatus.org

Only licensed Certified Public Accountants (CPAs) or licensed firms may submit proposals. Any costs incurred by the firm in preparing the RFP are the responsibility of the applicant.

RFP must be received no later than 4:00 pm on September 10, 2026. An original copy should be submitted. The proposals should be in a sealed envelope that contains "AUDIT PROPOSAL" on the bottom left-hand corner or in the email subject line. The firm's name and address should also be on the envelope or cover letter. Proposals received after that date and time will not be reviewed.

Questions regarding the proposals should be directed to JoEllen Sanders at (740) 922-0933 ext. 206 or email jsanders@harcatus.org. No questions will be answered after August 27, 2026 at 4:00 p.m. All questions and answers will be compiled into a single document and distributed to all known bidders.

Each proposal will be reviewed according to the Evaluation Criteria described in Attachment A. HARCATUS expects to select an audit firm by October 28, 2026. A contract will be negotiated with the selected firm. It will be for an audit of the fiscal year noted above.

All entities that submit a proposal will be notified in writing. However, HARCATUS reserves the right to reject any and all proposals.

HARCATUS is a private, nonprofit organization. It is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. A Board of Directors comprised of 18 members governs the Organization.

HARCATUS's mission is to help individuals, families, and communities reach their fullest potential. This is accomplished by providing the following types of services: Head Start, Early Head Start, Child and Adult Care Food Program (CACFP), Community Services Block Grant (CSBG), Low Income Home Energy Assistance (LiHEAP), Weatherization Assistance (HWAP), AmeriCorps Senior Retired and Senior Volunteer Program (RSVP), Youth Employment Services and Special Programs for the Aging, Title III, Part C nutrition services programs as well as similar programs. These services are primarily provided to low-income clients in Harrison, Carroll and Tuscarawas counties of Ohio.

The administrative offices, corporate documents and financial records are located at 821 Anola Street, Suite A, Dover, OH 44622. HARCATUS also has sites scattered throughout Harrison, Carroll and Tuscarawas Counties.

The following is a list of financial records: one main bank account, sweep account, general ledgers including all subsidiary journals, property and equipment at several locations, depreciation schedules, investments, in-kind, 403B pension and payroll information. Financial records are maintained on a computerized system. Grant Management System (GMS) is utilized. Payroll is completed in-house. HARCATUS is responsible for bi-weekly paychecks to all employees and the filing and payment of withholding taxes. HARCATUS is responsible for state unemployment taxes and workers' compensation.

The 403B plan is administered through Mutual of America which will be providing information for the retirement plan audit. 98 employees are currently eligible for the plan and 77 employees are currently participating in the plan. Organization provides employees the opportunity to designate contributions as either a Pre-Tax Contribution or a Designated Roth Contribution. Employees may contribute any percentage of their salary up to the maximum contribution permitted by law. With HARCATUS matching employees contributions up to 3%. Vesting schedule 0% less than a year, 33% at one year, 66% at two years and 100% at three years or more. The plan permits loans.

Annual revenues are estimated to be $8,620,500. The Schedule of Expenditures of Federal Awards in the most recent Agency audit provides a listing of federal grants.

The Organization is an Equal Opportunity employer and service provider. As such, it attempts to empower all employees without regard to race, color, religion, sex (including sexual orientation and gender identity), national origin, age, disability, and veteran status. The firm must work in accordance with this philosophy. As a non-federal entity, the Organization will select its auditing firm in accordance with Uniform Grant Guidance and related directives.

The firm should begin the audit no later than July 31 for Agency Audit and no later than May 31 for the 403B audit. All fieldwork must be completed by required filing dates.

A copy of the draft audit should be delivered to the Organization's Fiscal Director by November 30th. Following review and comments, 30 hard copy final audit reports should be delivered to the Board of Directors no later than the 4th Wednesday of January. Additionally, an electronic copy is requested. Failure to submit the reports by the dates specified above could result in the termination of all or part of the audit contract.

An exit conference shall be scheduled with HARCATUS at the convenience of both parties. However, final payment for the audit will not be made until after the exit conference. During the exit conference, the firm should discuss the audit, any findings and make recommendations.

The firm may submit progress billings throughout the course of the audit work. Payment of those billings shall be based upon progress being made during the audit. However, final payment will not be made until HARCATUS receives 30 copies of the final audit report, an exit conference has been conducted and the final audit report has been accepted.

Copies of any workpapers may be requested by HARCATUS. Workpapers must be made available for review to any of the Organization's funding sources with written consent from the Organization. The workpapers must be retained for at least three years following the end of the audit period.

The RFP should be submitted using the following format: (A Separate RFP for each audit type i.e. Single Agency and 403B.)

1. A cover letter should include the following: Complete legal name of the firm, address, telephone number, name and title of contact person and federal tax identification number. It should state the firm's ability and willingness to submit the RFP. Assurance must be provided of adequate general comprehensive liability and that the firm maintains bonding insurance. The name of the firm's insurance carrier(s) should be indicated with maximum limits of liability. The firm should indicate if it is a small, minority, or woman owned business.

2. Provide a description of the firm's prior auditing experience with nonprofits having similar types of programs and funds. Names, addresses, telephone numbers and number of years audited should be included in the description.

3. The structure and size of the firm should be described. A copy of the most recent Peer Review must also be submitted with the proposal.

4. The qualification of staff that will be assigned to the audit should be described. Resumes of staff that will be assigned to the audit should be provided. Levels of supervision should be indicated.

5. An estimated number of hours for the audit team should be indicated.

6. Specific tasks/work to be performed should be described including details about the client collaboration platform used. (Audit work plan)

7. Provide a list of all information required of the Organization prior to, during and after fieldwork.

8. Assurances that the firm is competent to perform the audit and is familiar with any rules and regulations that govern federal and state grants. Additional assurances should be given that no member of the audit team is in violation of AICPA professional standards and that continuing education requirements have been met. The firm may include this in the cover letter.

9. If the firm intends to assign part of the contract, the name of the subcontractor should be identified. The firm remains responsible to the Organization for the acts or any subcontractors. Any subcontractor must jointly and severally agree that the Organization is not obligated to pay or is liable for any payments due to the subcontractor from the firm.

10. The proposed price of doing each audit independently as well as the price if awarded both audits must be indicated. Any out-of-pocket expenses, administrative fees or technology fees must be detailed and listed separately from the audit price. A description of how the price was determined should also be included. This includes estimated number of hours by staff and hourly rates for staff. Prices for future audits should be stated and detailed in the same manner.

11. Describe any technical assistance the firm would provide to the Organization during and after the audit. Any limitations on or additional fees for technical assistance should be explained.

12. Describe any Client Accounting Advisory Services the firm would provide to the Organization during and after the audit. Any limitations on or additional fees for advisory services should be explained.

13. Signed "Certification". (Attachment B)

Evaluation Criteria

Criteria	Points
1. Firm's demonstrated ability to audit:	
○ 501(c)(3) organizations of similar size	0 - 20
○ Performance funded programs	0 - 5
○ Federal/state funded programs	0 - 5
2. Size and structure of firm	0 - 15
3. Understanding of audit services to be performed:	
○ Audit work plan	0 - 10
○ Time estimates by staff	0 - 10
○ Client Collaboration Platform	0 - 10
4. Qualifications of staff:	
○ Education, prior work experience of non-supervisory staff	0 - 5
○ Education, prior work experience of supervisory staff	0 - 5
○ General direction and supervision during the audit	0 - 10
5. Cost of audit	0 - 10
6. Level of technical assistance	0 - 5
7. Level of advisory services	0 - 5
8. Small, minority, or woman owned business	0 - 5

Certifications

1. The individual signing certifies that he/she is authorized to contract on behalf of the firm.
2. The individual signing certifies that the firm is not involved in any agreement to pay money or other consideration for the execution of the contract other than to an employee of the firm.
3. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication or agreement with other applying firms or potential firms for the purposes of restricting competition.
4. The individual signing certifies that the firm prior to an award to any other applying firm or potential firm has not knowingly disclosed the prices quoted in this proposal.
5. The individual signing certifies that there has been no attempt by the firm to discourage any potential firms from submitting a proposal.
6. The individual signing certifies that the firm is a public accounting firm registered in the State of Ohio or a reciprocating state.
7. The individual signing certifies that the firm meets the general standards of the Government Auditing Standards (Yellow Book).
8. The individual signing certifies that the firm has read and understands the following publications relative to the proposed audit:
   a. Government Auditing Standards (Yellow Book)
   b. OMB Uniform Guidance and compliance supplement(s)
   c. Any audit guides pertaining to programs listed in the Schedule of Expenditures of Federal Awards Pages 22-24 in the Audit. (pages enclosed)
9. The individual signing certifies that the firm has read and understands all of the information in this RFP, including the information on the programs/grants/contracts to be audited.
10. The individual signing certifies that the firm and any individuals assigned to the audit do not have a record of substandard audit work. (If the firm or any individual to be assigned to the audit has been found in violation of any state or AICPA professional standards, it must be disclosed.)
11. The firm has established Equal Opportunity procedures that will provide that no person on the grounds of race, color, religion, sex (including sexual orientation and gender identity), national origin, age, disability, and veteran status will be excluded from participation in, be denied the benefits of, be subjected to discrimination under, or be denied employment, in connection with activities proposed in the RFP.
12. The firm agrees to verify that any subcontractor meets the general standards in this RFP.
13. The individual signing certifies the firm is a small, minority, or woman owned business if it was stated in the cover letter to the proposal.

______________________	______________________	____________
(Typed Name)	(Signature)	(Date)

HARCATUS TRI-COUNTY COMMUNITY ACTION ORGANIZATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED APRIL 30, 2025

Federal Grantor/Pass-through Agency/Program Title	Federal Assistance Listing Number (ALN)	Direct or Pass-through Grantor's Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
PASSED THROUGH OHIO DEPARTMENT OF EDUCATION:			
Child and Adult Care Food Program (23/24)	10.558	08529007-23	$ 128,987
Child and Adult Care Food Program (24/25)	10.558	08529007-24	157,298
Child and Adult Care Food Program (Head Start)	10.558	08529007-19	176,281
Subtotal Child and Adult Care Food Program – 10.558			462,566
TOTAL U.S. DEPARTMENT OF AGRICULTURE			462,566
U.S. DEPARTMENT OF LABOR			
PASSED THROUGH STARK TUSCARAWAS WORKFORCE DEVELOPMENT BOARD AND WORKFORCE INITIATIVE ASSOCIATION:			
WIOA Youth Activities (Out-of-School 23–24)	17.259	FY 2024	23,075
WIOA Youth Activities (Out-of-School 24–25)	17.259	FY 2025	55,775
Subtotal WIOA Youth Activities – 17.259			78,850
Subtotal WIOA Cluster – 17.259			78,850
TOTAL U.S. DEPARTMENT OF LABOR			78,850
U.S. DEPARTMENT OF THE TREASURY			
PASSED THROUGH HARRISON COUNTY BOARD OF COMMISSIONERS:			
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds – Healthy Aging Grant	21.027	Agreement 23–24	26,070
PASSED THROUGH TUSCARAWAS COUNTY BOARD OF COMMISSIONERS:			
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds – Healthy Aging Grant	21.027	Agreement 18–24	31,559
PASSED THROUGH OHIO OFFICE OF BUDGET AND MANAGEMENT:			
COVID-19 – Coronavirus State and Local Fiscal Recovery Funds – ARPA Home and Community-Based Services (HCBS) Workforce Support Program	21.027	SFRP0130	12,750
Subtotal Coronavirus State and Local Fiscal Recovery Funds – 21.027			70,379
TOTAL U.S. DEPARTMENT OF THE TREASURY			70,379
U.S. DEPARTMENT OF ENERGY			
PASSED THROUGH CORPORATION FOR OHIO APPALACHIAN DEVELOPMENT (COAD):			
Weatherization Assistance for Low-Income Persons (HWAP) 23–24	81.042	23-133 F	5,789
Weatherization Assistance for Low-Income Persons (HWAP) 24–25	81.042	24-133 F	232,085
Weatherization Assistance for Low-Income Persons (Weatherization Readiness Fund) 23–24	81.042	23-HR-133 F	1,714
Weatherization Assistance for Low-Income Persons (Weatherization Readiness Fund) 24–25	81.042	24-HR-133 F	31,606
Weatherization Assistance for Low-Income Persons (Bipartisan Infrastructure Law Program)	81.042	23-BIL-133 F	178,101
Subtotal Weatherization Assistance for Low-Income Persons – 81.042			449,295
TOTAL U.S. DEPARTMENT OF ENERGY			449,295

HARCATUS TRI-COUNTY COMMUNITY ACTION ORGANIZATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE FISCAL YEAR ENDED APRIL 30, 2025

Federal Grantor/Pass-through Agency/Program Title	Federal Assistance Listing Number (ALN)	Direct or Pass-through Grantor's Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
PASSED THROUGH OHIO DEPARTMENT OF AGING – AREA AGENCY ON AGING REGION 9, INC.:			
COVID-19 – Special Programs for the Aging, Title III, Part C, Nutrition Services – ARPA	93.045	23	48,328
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	24	111,537
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	25	59,884
Subtotal Special Programs for the Aging, Title III, Part C, Nutrition Services – 93.045			219,749
PASSED THROUGH OHIO DEPARTMENT OF AGING – AREA AGENCY ON AGING REGION 9, INC.:			
Nutrition Services Incentive Program	93.053	24	5,019
Nutrition Services Incentive Program	93.053	25	530
Subtotal Nutrition Services Incentive Program – 93.053			5,549
Subtotal Aging Cluster – 93.045 and 93.053			225,298
PASSED THROUGH STARK TUSCARAWAS WORKFORCE DEVELOPMENT BOARD AND WORKFORCE INITIATIVE ASSOCIATION:			
Temporary Assistance for Needy Families (In-School 23–24)	93.558	FY 2024	26,852
Temporary Assistance for Needy Families (Out-of-School 23–24)	93.558	FY 2024	8,424
Temporary Assistance for Needy Families (In-School 24–25)	93.558	FY 2025	105,128
Temporary Assistance for Needy Families (Out-of-School 24–25)	93.558	FY 2025	58,231
Subtotal Temporary Assistance for Needy Families – 93.558			198,635
PASSED THROUGH CORPORATION FOR OHIO APPALACHIAN DEVELOPMENT (COAD):			
Low-Income Home Energy Assistance (HWAP) 23–24	93.568	23-133 F	111,090
Low-Income Home Energy Assistance (HWAP) 24–25	93.568	24-133 F	210,540
Low-Income Home Energy Assistance (HWAP Enhancement) 23–24	93.568	23-HE-133 F	2,273
Low-Income Home Energy Assistance (HWAP Enhancement) 24–25	93.568	24-HE-133 F	216,666
Subtotal Low-Income Home Energy Assistance – COAD			540,569
PASSED THROUGH OHIO DEPARTMENT OF AGING – AREA AGENCY ON AGING REGION 9, INC.:			
Low-Income Home Energy Assistance (24–25)	93.568	N/A	1,071
Subtotal Low-Income Home Energy Assistance – Ohio Department of Aging – Area Agency on Aging Region 9, Inc.			1,071
PASSED THROUGH OHIO DEPARTMENT OF DEVELOPMENT:			
Low-Income Home Energy Assistance (Admin 24)	93.568	HEAP 2024-107	257,019
Low-Income Home Energy Assistance (Admin 25)	93.568	HEAP 2025-107	454,692
Low-Income Home Energy Assistance (Winter Crisis)	93.568	WCP 2025-107	632,252
Low-Income Home Energy Assistance (Summer Crisis)	93.568	SCP 2024-107	262,707
Low-Income Home Energy Assistance (Assurance 16 – Reduction in Energy Household Burden)	93.568	RHEBG 2023-107	97,195
Subtotal Low-Income Home Energy Assistance – Ohio Department of Development			1,703,865
Subtotal Low-Income Home Energy Assistance – 93.568			2,245,505

HARCATUS TRI-COUNTY COMMUNITY ACTION ORGANIZATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE FISCAL YEAR ENDED APRIL 30, 2025

Federal Grantor/Pass-through Agency/Program Title	Federal Assistance Listing Number (ALN)	Direct or Pass-through Grantor's Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)			
PASSED THROUGH OHIO DEPARTMENT OF DEVELOPMENT:			
Community Services Block Grant (CSBG 24–25)	93.569	CSBG 2024-2025-09	300,387
Subtotal Community Services Block Grant – 93.569			300,387
PASSED THROUGH OHIO CHILDCARE RESOURCE AND REFERRAL ASSOCIATION:			
COVID-19 – Child Care and Development Block Grant	93.575	2023	13,233
PASSED THROUGH CORPORATION FOR OHIO APPALACHIAN DEVELOPMENT (COAD):			
COVID-19 – Child Care and Development Block Grant – Step Up to Quality Incentive	93.575	N/A	9,618
Subtotal Child Care and Development Block Grant – 93.575			22,851
Subtotal CCDF Cluster – 93.575			22,851
DIRECT RECIPIENT:			
Head Start (24/25)	93.600	05CH011463-05	3,747,054
Subtotal Head Start – 93.600			3,747,054
Subtotal Head Start Cluster – 93.600			3,747,054
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			6,739,730
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
DIRECT RECIPIENT:			
AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP) – (22–25)	94.002	22SRCOH008	70,566
AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP) – (25–28)	94.002	25SRCOH009	1,998
Subtotal AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP) – 94.002			72,564
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			72,564
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 7,873,384