



**Request for Proposal  
Independent Audit Services**

**Issued Date:** April 10, 2026  
**Submission Date:** May 1, 2026 at 4:00 p.m. AKST

**RFP Coordinator:**  
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I. **GENERAL INFORMATION**

**Request for Proposal (RFP)**

Kids' Corps, Inc. (KCI) invites you to respond to this Request for Proposal (RFP). This Request For Proposal (RFP) is to contract for a financial and compliance audit and Form 990 preparation for the year ending June 30, 2026. The proposal includes options for four additional years.

A. **Who May Respond**

Only Licensed Certified Public Accountants may respond to this RFP.

B. **Instructions on Proposal Submission**

1. **Closing Submission Date**

Proposals must be submitted no later than 4:00 p.m. on May 1, 2026

2. **Inquiries**

Inquiries concerning this RFP should be directed to Bernadine Cruz at (907) 279-2021.

3. **Conditions on 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 Kids' Corps, Inc. (Kids' Corps, Inc. will be referred to as KCI for the remainder of the RFP.)

4. **Instructions to Prospective Contractors**

Please submit an electronic copy of your proposal to Bernadine Cruz at [bernadine@kcialaska.org](mailto:bernadine@kcialaska.org). All responses must be received on or before 4:00 pm AKDST May 1, 2026.

Late proposals will not be considered.

5. **Right to Reject**

KCI 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. **Right to Extend and/or Re-advertise the RFP**

KCI reserves the right to extend the proposal deadline or re-advertise the RFP due to the receipt of an insufficient amount of proposals or proposals that do not meet the criteria.

7. **Small and/or Minority-Owned Businesses**

KCI will make efforts 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).

8. **Notification of Award**

It is expected that a decision selecting the successful audit firm will be made within two weeks of the closing date for receipt for the 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 options for four additional one-year periods.

**C. Description of Entity and Records to be Audited**

KCI is a nonprofit organization, which serves the Anchorage Borough in Alaska. KCI is a private, nonprofit corporation and has been determined to be exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. A volunteer Board of Directors governs KCI. Administrative offices and all records are located at 101 Davis Street. Other centers are located throughout the Anchorage area.

Grant awards, personnel and financial records, and all pertinent and grantor required records are to be audited. KCI has an automated set of books. KCI utilizes QuickBooks Online accounting software. The maximum number of employees working for KCI this fiscal year has been 96. Approximately 1400 checks have been written throughout the year. The majority of KCI's income is from government grants. If needed, KCI will make available for review financial records prior to the Offerors proposal submission.

**D. Options**

At the discretion of KCI this audit contract can be extended for four additional one-year periods. KCI and the Offeror will agree upon the cost of the option periods. At any time during the business relationship either party can opt to terminate said relationship with a written notice.

**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 KCI and the preparation of Form 990 – Exempt Organization tax returns.

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 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**

KCI provides early childhood services to families in the Anchorage area through the Head Start program and Parents as Teachers program. The FY 2026 budget mainly comes from funding by

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both the Federal and State governments with the rest made up of United Way of Anchorage funding, pass-through USDA funding, reimbursements in the form of fees from parents as well as the other area child care agencies in the area, and in-kind donations.

**C. Performance**

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

The Offeror is required to prepare audit reports in accordance with the Government Audit Standards, and OMB A-133 including all of its supplements, A-110: A-122. Head Start Regulations and Performance Standards.

**D. Delivery Schedule**

Offeror is to transmit one copy of the draft audit report and IRS Form 990 to KCI's executive director. The draft audit report and Form 990 are due on February 1, 2027.

The Offeror shall deliver final audit reports no later than March 1, 2027 and report on the content of the audit report at a board meeting for which the date has yet to be determined. The Final Form 990 shall be delivered to KCI by March 1, 2027.

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, KCI may, by written notice default to the Offeror, terminate the whole or any part of this contract. Under certain 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 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. The proposed price may accompany the information required for the Request for proposal.

**F. Payment**

Payment will be made when KCI has determined that the total work effort has been satisfactorily completed. Should KCI reject a report, KCI's authorized representative will notify the Offeror in writing of such rejection and state the reason(s) for the rejection. 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 KCI can determine that satisfactory progress is being made.

Upon delivery and presentation to KCI board members of copies of the final audit reports, and the board's 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 KCI 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 KCI'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 KCI. It should include internal control and program compliance observations and recommendations.

**I. 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 General Accounting Office, and KCI.

**J. Confidentiality**

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to KCI, 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, KCI'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, governments 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/she 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/her 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 persons, and telephone numbers of prior organizations audited. Offeror should note experience in the following categories:

1. Prior experience auditing Head Start Programs.
2. Prior experience auditing similar programs funded by the State of Alaska.
3. Prior experience auditing nonprofit organizations.
4. Prior experience auditing programs financed by the Federal Government.

**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 most recent Peer Review, if Offeror has had a Peer Review.

**C. Staff Qualifications**

The Offeror should describe the qualifications of staff to be assigned to the audits. If the prior audit firm has served five consecutive years and is responding to the RFP, then they will be required to provide a new audit team. This will need to be clearly noted in the proposal.

Description 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. The publications listed in the Certifications will not be provided to potential Offeror by KCI, because KCI would like to contract only with an Offeror who is already familiar with these publications.

**IV. PROPOSAL EVALUATION**

**A. Submission of Proposals**

All proposals shall include two copies of the Offeror's and staff technical qualifications, two copies of the pricing information, and two copies of the signed Certifications. 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 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 U.S. Comptroller General.

**C. Evaluation**

Evaluation of each proposal will be based on the following criteria:

<u>Factors</u>	<u>Points</u>
1. Prior experience auditing.	
a. Prior experience auditing Head Start Programs	0 to 2
b. Prior experience auditing similar programs funded by the State of Alaska	0 to 2
c. Prior experience auditing nonprofit organizations	0 to 2
d. Prior experience auditing programs financed by the Federal Government	0 to 2

KCI will contact prior audited organizations to verify the experience provided by the Offeror.

<u>Factors</u>	<u>Point Range</u>
2. Organization, size, and structure of Offeror's firm. (Considering size in relation to audits to be performed.)	
a. Adequate size of the firm	0 or 1
b. Small/Women-Owned/Minority Owned business	0 or 1
3. Qualifications of staff to be assigned to the audits to be performed. This will be determined from resumes submitted. Education, position in firm, peer review results, years and types of experience, continuing professional education, and state(s) in which licensed as a CPA, etc. will be discussed.	
a. Audit team makeup	0 or 1
b. Overall supervision to be exercised	0 or 1
c. Prior experience of the individual audit team members	0 or 1
4. Offeror's understanding of work to be performed.	

a. Adequate coverage 0 or 1

5. Price 0-6

TOTAL POINTS 20

**D. Review Process**

KCI 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, KCI 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.

KCI contemplates award of the contract to the responsible Offeror with the highest total points.

## 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 quoted 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 (December 2011 Revision).
- 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 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 control (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. OMB Circular A-133, Audits of States, Local Governments, and Not-for-Profit Organizations
  - 3. OMB Circular A-133 – Compliance Supplement
  - 4. OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations
  - 5. OMB Circular A-122, Cost Principles for Nonprofit Organizations

**CERTIFICATIONS**

6. 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
  7. Not-for-Profit Organizations (AICPA Audit Guide)
  8. Head Start Act, as amended (December 2007)
  9. Head Start Program Regulations and Guidance and Program Performance Standards for Operation of Head Start Programs by Grantees and Delegate Agencies
- 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 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 \_\_\_\_\_, 2026

\_\_\_\_\_  
(Offeror's Firm Name)

\_\_\_\_\_  
(Signature of Offeror's Representative)

\_\_\_\_\_  
(Printed Name and Title of Individual Signing)