



**REQUEST FOR PROPOSALS
No. 2026-001**

AUDIT SERVICES

Issued: February 6, 2026

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EXHIBIT A – Inspire Development Centers Audited Financial Statement for Years Ended June 30, 2025 and 2024

EXHIBIT B – Inspire Development Centers 2024 5500 Filing

Summary and General Information

A. Summary

Inspire Development Centers is requesting proposals for financial and compliance audit services to include fiscal year ending June 30, 2026. It is the intent of the Inspire Development Centers to contract with the successful bidder other special services to include, but not limited to, audit the financial statements of Inspire Development Centers, the preparation of the 990 Tax Return, audit of the Pension Plan and preparation of the 5500 Tax Return. Only licensed Certified Public Accountants, with Single Audit experience, may respond to this solicitation. The contract resulting shall be for a three (3) year period with option for two (2) additional years.

B. Proposal Deadline

All proposals will be noted and stamped by time and date of submission. All vendors responding to this solicitation shall have until **5:00 PM PACIFIC STANDARD TIME ON FRIDAY, MARCH 6, 2026**, to submit a fully completed proposal package. Proposals received after this deadline will not be accepted.

C. Submission Requirements

Proposals must be submitted electronically to the following email address: Bidsubmission@inspirecenters.org by the closing submission deadline, **RFP No. 2026-001 Audit Services** must be stated in the subject line.

D. 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 Inspire Development Centers.

E. Important Dates

Deadline to Submit Questions	2/27/2026
RFP Response Due Date	3/6/2026 5PM PST
Award and Contract (reasonable estimation)	4/15/2026

F. Contact Information:

Questions and inquiries MUST be submitted in written format and submitted via email to Bidsubmission@inspirecenters.org with **RFP No. 2026-001 Audit Services** stated in subject line.

Scope of Services

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 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 Inspire Development Centers.

Government Audit Standards (2014 Revision), states

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

B. Agency Information

Inspire Development Centers is a Federal and State funded non-profit organization providing childcare and other human services to farm workers and rural families in eight (8) counties throughout the State of Washington. Inspire Development Centers is a private non-profit corporation and has been determined to be exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. The agency is currently governed by a six (6) member Board of Directors. Administrative office and all records are located at 2640 E Edison Ave, Suite 1, Sunnyside, Washington, 98944.

INSPIRE DEVELOPMENT CENTERS's records are automated and documentation is stored electronically. The audit can be performed fully remote. Access to Inspire's accounting software and records will be made available to external audit teams. Additional information:

- Banking relationship with one financial institution including 4 separate accounts: Operating, Payroll, Fundraising, and Savings.
- One (1) set of Books are maintained with three (3) subsidiaries; Payroll, Accounts Payable and Fixed Assets.
- Accounting software is Sage Intacct (Accounts Payable, Purchasing, Accounts Receivable, Journal Entries, Fixed Assets). Supporting documentation for all transactions is stored within the software and attached to the individual transactions. Transactions are recorded within one "Fund" and tracked by several dimensions including: location, project, program. Purchase Order module includes electronic approval workflows.
- Approximately 6,000 Accounts Payable payments per year (1/2 ACH and 1/2 paper checks)
- Payroll software is UKG. GL detail is imported from UKG to Intacct each pay period, summarized by location, program, project.
- Approximately 17,000 payroll ACH direct deposits, and minimal paper checks (employees are paid twice monthly)
- The audit will also include the review of the Pension Plan (approximately 500 current enrollments) the 990 and 5500 Tax Returns.
- Financial Statement Audit services should include a review of lease activity during the fiscal year and providing Inspire's CFO with a FYE Journal Entry for compliance with ASC 842.

C. Description of Programs/Contracts/Grants

See Attachment A – Programs/Contracts/Grants Schedule.

D. Performance

Inspire Development Centers records should be audited through June 30, 2026

The Offeror is required to prepare audit reports in accordance with the current *Government Audit Standards*.

E. Delivery Schedule

The Offeror shall deliver an electronic PDF draft audit report to Inspire Development Center's Chief Financial Officer. The draft audit report is due no later than **January 31, 2027**.

The Offeror shall deliver an electronic PDF final audit report to Inspire Development Center's Board of Directors no later than **February 28, 2027**, and present the results of the audit to the board of directors at the next available meeting.

Reports may be submitted earlier than the above schedule. However, if the Offeror fails to make delivery of the audit reports within the Inspire Development Centers may, by written notice of default to the Offeror, terminate the whole or part of this contract. Under certain extenuating circumstances the contracting agent may extend this schedule upon written request of the Offeror with sufficient justification.

F. Price

The Offeror's proposed price should be submitted separately. 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.

G. Payment

Payment will be made when Inspire Development Centers has determined that the total work effort has been satisfactorily completed. Should Inspire Development Centers reject a report, Inspire Development Center's authorized representative will notify the Offeror in writing 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 Inspire Development Centers can determine that satisfactory progress is being made. Upon delivery of the final reports to Inspire Development Centers and their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for the audit.

H. Audit Review

All audit reports prepared under this contract will be reviewed by Inspire Development Centers and its funding sources to ensure compliance with General Accounting Office's (GAO) *Government Audit Standards* and other appropriate audit guides.

I. Exit Conference

An exit conference with Inspire Development Center's representatives and the Offeror's representatives will be held at the conclusion of the fieldwork. Observations and recommendations may be presented to Inspire Development Centers for discussion. It should include internal control and program compliance observations, if any, and recommendations.

J. Workpapers

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

K. Confidentiality

The Offeror agrees to keep the information related to this RFP and all contracts in strict confidence. Other than the reports submitted to Inspire Development Centers, 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 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, Inspire Development Center's authorized representative in the event the Offeror determines or has reason to suspect a breach of this requirement.

L. AICPA Professional Standards

The AICPA Professional Standards state: Ethic Interpretation 501-3 Failure to follow standards and/or procedures or other requirements in governmental audits. Engagements for audits of governmental grants, government units or other recipients of government monies typically require that such audits can be in compliance with government audit standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards. If a member accepted such an engagement, and undertakes an obligation to follow specified government 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.

Offeror's Technical Qualifications

Proposal, shall, as a minimum, include the following:

A. Prior Auditing Experience

Audit Firm's auditing experience including the names, addresses, contact persons, and telephone numbers of prior organizations audited. Experience should include the following categories:

1. Prior experience auditing Early Childhood Education and Social Service Programs.
2. Prior experience auditing similar programs funded by Washington State.
3. Prior experience auditing programs financed by the Federal Government.
4. Prior experience auditing similar county or local government activities.
5. Prior experience auditing nonprofit organizations.
6. Prior experience designing and/or installing accounting systems in Early Childhood Education and Social Services Programs.

B. Value-Added Services

The Offeror should include an explanation of other services that can and have been provided to organization similar to Inspire Development Centers. Value-added services provide efficiencies and improved compliance that contribute to the continued success of Inspire Development Centers. Value-added services can include consulting and training services as well as industry-specific products.

C. Organization, Size, and Structure

Provide a description of your organization's size (in relation to audits to be performed) and structure. Any conflicts of interest that exist. Indicate if appropriate, if the firm is a small or minority-owned business. Include a copy of the most recent Peer Review, if a Peer Review has been completed.

D. Staff Qualifications

Describe the qualifications of staff to be assigned to the audits. Descriptions should include:

1. Audit team make-up.
2. Overall supervision to be exercised.
3. Prior experience of the individual audit team members. Include resumes of only the staff to be assigned to the audits. Include education, position in firm, years with the firm, industry-specific experience, and training of the Super Circular.

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.

E. Audit Approach to the Engagement

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

F. Certifications

The proposal must include, as an attachment to the proposal the Certifications enclosed with this RFP. The publications listed in the Certifications will not be provided to potential Offerors by Inspire Development Centers, because Inspire Development Centers desires to contract only with an Offeror who is already familiar with these publications.

Response Format and Instructions

A. Submission of Proposals

Proposals must be submitted electronically to the following email address: Bidsubmission@inspirecenters.org by the closing submission deadline, **RFP No. 2026-001 Audit Services** must be stated in the subject line.

B. Non-Responsive Proposals

Proposals may be judged non-responsive and removed from further consideration if any of the following occur; the proposal is not received timely in accordance with the terms of this RFP, the Proposal does not follow the specified format, the proposal does not include Certification and/or 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 (2018 Revision).

C. Proposal Evaluation

Evaluations of each proposal will be scored on the following factors; prior audit experience, qualifications, responsiveness to requested services, value added services and cost. In compliance with Super Circular – Competition, no geographical preferences will be given in the evaluation of this proposal, since the sections states: “The non-Federal entity must conduct procurements in a manner that **prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals**, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference.”

D. Review Process

In compliance with Super Circular – Competition, Inspire Development Centers has conducted this procurement in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference.

The Inspire Development Centers may, at its discretion, request presentations by or meetings with any or all Offerors to clarify or negotiate modifications to the Offerors’ proposals.

However, Inspire Development Centers 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, that the Offeror can propose.

Inspire Development Centers contemplates award of the contract to the responsible Offeror with the highest total points

E. Certifications - On behalf of the Offeror

1. The individual signing certifies that he/she is authorized 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 the date of this solicitation.
7. The individual signing certifies that the Offeror meets the independence standards of the *Government Auditing Standards (2024 Revision)*.
8. The individual signing certifies that he/she is aware of and will comply with the GAO Continuing Education Requirement of 80 hours continuing education every two years and that 24 hours of the 80 hour 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 Single Audit:
 - a. Government Auditing Standards (2024 Revision)
 - b. Super Circular
 - c. Guide for Nonprofit Organizations: Cost Principles and Procedures for Establishing Indirect Cost and Other Rates for Grants and Contract with the Department of Health and Human Services
 - d. Audits of Voluntary Health and Welfare Organizations (AICPA Audit Guide)
 - e. Audits of Certain Nonprofit Organizations (AICPA Audit Guide)
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 proposal certifies that the Offeror, and any individuals to be assigned to the audits, does not have 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.)

General Requirements



This procurement will be conducted in accordance with the Inspire Development Center's Procurement Policies and Procedures, Super Circular and applicable grant regulations. The proposals will be kept confidential. Inspire is a private non-profit organization which adheres to its internal control policies and procedures. It is not the practice of Inspire Development Centers to disclose bids/proposals submitted in response to requests which may or may not infringe upon confidential business practices of individual businesses.

A. Laws and Regulations

The prospective contractor must be licensed in the State and Community for which they are proposing to provide services. The prospective contractor is assumed to be familiar with all Federal, State, County and City laws, codes, and regulations which in any manner affect those engaged or employed in the work, or the materials and equipment used in the proposed services or which in any way affect the conduct of work, and no pleas of misunderstanding will be considered on account of ignorance thereof.

B. Interpretation of Proposal Documents

Prospective contractor's contemplating submitting proposals who are in doubt as to the true meaning of any part of the proposal documents, or find discrepancies in or omissions from this proposal document shall submit to Inspire Development Centers in a written request for an interpretation or correction thereof. Such requests shall be submitted and received not later than seven (7) days prior to the date specified as the deadline to submit. Any interpretation or correction of the proposal documents will be made in writing by addendum duly posted on the Inspire website. Inspire will not be responsible for any other explanation or interpretation of the proposal documents.

C. Rejection of Proposals

Inspire Development Centers reserves the right to reject any proposal which omits any one or more items for which proposals are required; any proposal which omits prices; or any proposal, that in the opinion of Inspire Development Centers, does not meet the special requirements specified in this Request for Proposals. Inspire, at its sole discretion, reserves the right to reject any or all proposals at any time prior to the execution of a contract at no penalty.

D. Ownership of Proposals

All proposals and accompanying documentation become the property of Inspire Development Centers and will not be returned.