



April 7, 2025

LEADS Community Action Agency is accepting proposals from CPA firms to provide audit and tax services for our fiscal year ending March 31, 2025 with an additional four year option. We invite your firm to submit a proposal for consideration by April 30, 2025 for LEADS Single Agency Audit and 403B Audit. A description of our organization, the services needed, and other pertinent information follows.

Background of LEADS Community Action Agency

LEADS is a 501(c)(3) private non-profit, providing services to income eligible individuals and families primarily in Licking, Delaware and Union counties of Ohio. LEADS has 30 related housing corporations that have ownership in 27 housing partnerships or limited liability corporations, and has 100% ownership of 3 properties throughout the state of Ohio. Annual revenues are about \$13 million per year, and the organization employs approximately 100 people in multiple locations. The organization is a community action agency and receives much of its funding from federal, state, and local grants. The organization has a March 31st fiscal year end, with a requirement to file audited financial statements with the federal government by December 31st of the same year.

Services to Be Performed

Your proposal is expected to cover the following services:

1. Annual Single Agency Audit to be completed in compliance with all OMB 2 CFR Part 200 Uniform Administrative requirements. Meet with the audit/finance committee and/or board of trustees, as necessary and/or required.
2. 990 and 990-T filings for the organization.
3. Limited Scope financial and compliance audit of our agency 403(b) Pension Plan.
4. Audit fee will include all consultation service throughout LEADS fiscal year for any questions regarding regulations, accounting entries, labor laws etc.

Key Personnel

Key personnel for the LEADS engagement will be Mr. Nathan Keirns, CEO and Ms. Amy Mason, Fiscal Director. Requests for additional information, visits to our site, review of prior financial statements and tax returns, and/or appointments with the CEO or myself should be coordinated through me at 740.345.6305 or amason@leadscaa.org. Please return the completed proposal to my attention at the above address.

Other Information

LEADS Community Action Agency is a private nonprofit corporation which seeks to identify and remove the causes of poverty and provide direct assistance to alleviate the effects of poverty to result in greater self-sufficiency among low income citizens of our area.

The Community Services Division operates the Home Energy Assistance Program, Home Weatherization Programs, Home Repair, Electric Partnership Program, Community Service Block grant, Warm Choice, food pantries, and all fee for service programs in Licking County. The Head Start Division operates the Head Start and Early Head start programs in Licking, Delaware and Union Counties. The Housing Division oversees the management of 30 affordable housing properties in twenty one counties and all housing development projects throughout the state of Ohio.

Your Response to This Request for Proposal

In responding to this request, we request the following information:

1. Detail your firm's experience in providing auditing and tax services to companies in the not-for-profit sector, as well as associations of a comparable size to LEADS Community Action Agency.
2. Provide information on whether you provide services to any related industry associations or groups.
3. Identify the partner, manager, and accountant in-charge who will be assigned to our job if you are successful in your bid, and provide biographies. Indicate any complaints against them that have been leveled by the state board of accountancy or other regulatory authority, if any. Indicate any corrective actions that have been taken by the firm with respect to these employees.
4. Describe how your firm will approach the audit of the organization, including the use of any association or affiliate member firm personnel and the areas that will receive primary emphasis. Also discuss the firm's use of technology in the audit. And finally, the communication process used by the firm to discuss issues with the management, audit/finance committee and board of trustees.
5. Set forth your fee proposal for the March 31, 2025, March 31, 2026, March 31, 2027, March 31, 2028 and March 31, 2029 audit services, tax services and 403B audit. Include guarantees given regarding increases in future years.
6. Provide the names and contact information for other, similarly sized clients of the partner and manager that will be assigned to our organization for reference purposes.
7. Describe how and why your firm is different from other firms being considered. List the advantages of selecting your firm as our independent accountant.
8. Include a copy of your firm's most recent peer review report, the related letter of comments, and the firm's response to the letter of comment

Evaluation of Proposals

LEADS Community Action Agency will evaluate proposals on a qualitative basis. This includes our review of the firm's peer review report and related materials, results of discussions with other clients, and the firm's completeness and timeliness in its response to us. We will hire one firm for all the Agency Audits.

LEADS Community Action Agency reserves the right to reject any or all proposals submitted for consideration.

Please submit your response to this request for proposal by April 30, 2025. We would also appreciate a response if you decline to submit a proposal.