



Request for Proposal

Audit and Compliance Services

For the Years ending December 31, 2025 through 2029

Inquiries and proposals should be directed to:

Vickie Stevens

Controller

Area Agency on Aging Planning and Service Area 2 (AAA2)

40 W 2nd Street, Ste 400

Dayton, OH 45402

937-341-3000

Proposal Due

March 30, 2026

Area Agency on Aging, Planning and Service Area 2

40 W 2nd Street, Ste, 400

Dayton, OH 45402

vstevens@info4seniors.org

Background

For over 45 years the Area Agency on Aging PSA2 (referred to also as AAA2) has provided assistance to meet the needs of the aging and those concerned about them. The mission of AAA2 is to improve the quality of life for older adults in its nine-county community by advocating for individuals, developing and supporting a strong network of services, and providing resources for older adults. AAA2's service area includes the 9 counties of Montgomery, Clark, Darke, Miami, Shelby, Logan, Preble, Champaign and Greene .

The vision of AAA2 is to be the recognized community resource in providing consultation and ongoing assistance for older adults. AAA2 is the designated conduit through which Title III of the Older Americans Act, Nutrition Services Incentives Program, Medicaid, and other Federal and State funds flow to service providers in our area. AAA2's annual budget exceeds \$75 million, and the organization employs about 150 employees out of Dayton, Ohio.

In 2024, AAA2 served over 8,100 consumers throughout the year. Over 253,000 meals were delivered, 142,000 meals served, and almost 2,600 individuals were served through the Senior Farmers Nutrition Program. AAA2 performed nearly 8,800 new assessments and answered over 24,000 calls to our 937-223-HELP line. Additionally, AAA2 partners with over 565 providers and deliver services in our region to an estimated 6,500 older adults per day.

Standards

You are invited to submit a proposal to provide audit and compliance services for the Area Agency on Aging PSA2. You will be submitting bids to perform a Financial Statement Audit as well as a 403b ERISA audit. In addition, the 990 for AAA2 along with the attorney general filings will need completed each year. Upon completion of these services, you will meet with the AAA2 Board of Trustees to share the results of your work. These services shall be in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). All persons or firms submitting proposals must be Equal Opportunity Employers and in compliance with the Federal Civil Rights Act of 1964.

Your Firm's Profile

1. Describe your firm's experience with auditing other Area Agencies on Aging, nonprofit organizations, Older Americans Act programs, Medicaid Waiver programs, other programs financed by Federal and State Governments and programs subject to the Uniform Guidance as well as ERISA audits.
2. Detail your experience in dealing with Medicaid auditors and working on resolutions to findings on Medicaid audits.
3. Provide a description of the consulting services available from your firm.
4. Describe any distinguishing features of your firm, its organization, and its culture that would be of value to AAA2.
5. Provide with your proposal the firm's most recent peer review letter.
6. Please indicate your firm's independence with regard to AAA2; including any potential conflicts of interest.
7. Provide a list of at least three (3) references who would be willing to be contacted by AAA2.
8. Please provide information as to the size and organizational structure of your firm. Also, please state if this is a minority-owned firm.

Engagement Team Qualifications

1. Describe the qualifications and relevant experience of each audit team member to be utilized at AAA2, including their position in the firm, total years and types of experience.
2. Describe the roles and responsibilities of key team members, including any special qualities they bring to the engagement.
3. Identify firm specialists who will participate in the engagement, describing their roles and responsibilities.
4. Describe why your firm is uniquely qualified to meet our needs and what differentiates your firm from your competition.
5. Describe your policy regarding notification of change in key personnel.
6. Provide a letter of reference from a current nonprofit client.

Transition

Describe how your firm would manage the process of transition from the current auditors to your firm.

Professional Fees

1. Provide a statement of your understanding of the work to be performed.
2. Provide price for each of the following for each year identified above.
 - a. Financial Audit for Area Agency on Aging PSA2
 - b. 403b Audit for the Area Agency on Aging PSA2
 - c. Area Agency on Aging PSA2 990 and Attorney General Filing

Scope of Services

1. Audit Financial Statements, Supplementary Schedule of Expenditures of Federal Awards and Other Financial Information for the Area Agency on Aging PSA2 for the years ending December 31, 2025, 2026, 2027, 2028, and 2029.
2. Audit Financial Statements and Supplemental Schedules for the Area Agency on Aging PSA2 403(b) Plan for the years ending December 31, 2025, 2026, 2027, 2028, and 2029.
3. Audit procedures and reporting as required under the Uniform Guidance.
4. Supplemental reports as required by the Ohio Department of Aging Subrecipient Audit Guide as well as the Consolidated Schedule of Financial Position are subject to the audit procedures applied in the audit of the financial statements, which includes the Details of Consolidated Schedule of Financial Position, Details of Consolidated Schedule of Activities, Summary of Unearned Cash and Undrawn Cash Balance, and Allocation of Interest Earned.
5. Supplemental schedule of Ohio Development Services Agency Grants
6. Prepare and submit the 990 and attorney general report for the Area Agency on Aging PSA2.

Schedule

1. **Proposals are due to AAA2 by 5:00 p.m. March 30, 2026.** Electronic submissions are acceptable.
2. Notification of selected firm will be no later than April 10, 2026.
3. Bidders shall deliver a time schedule of the work to be performed.

General Terms and Conditions

The following terms and conditions shall apply to all bids submitted in response to this request for proposal.

1. No bid shall be withdrawn after it has been received by AAA2.
2. AAA2 assumes no responsibility or liability for any costs incurred by the bidder in the preparation and/or submission of any proposal.
3. Proposal modifications or corrections of errors in a proposal after the due date will not be accepted, except for obvious math errors.
4. AAA2 reserves the right to reject any or all proposals submitted in response to this bid proposal.
5. AAA2 reserves the right to reject any proposal that is incomplete, conditional, obscure, or contains irregularities.
6. All prices shall be in exact dollars with no contingencies or ranges. All prices shall include auxiliary charges such as transportation, per diem, etc.

Selection Process

Proposals received on time and determined to be responsive will be evaluated by AAA2 based upon the information required to be submitted as detailed in this RFP. AAA2 will select the best proposal that most closely addresses the audit and compliance service needs of AAA2, which may not necessarily be the lowest priced proposal.

Proposals and any questions should be directed to:

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vstevens@info4seniors.org
No phone calls please.

Due date is March 30, 2026 at 5:00 p.m. Electronic submissions are acceptable.