



## **Request for Proposal (RFP) for Independent Audit Services**

Catholic Social Services, Inc.  
Anchorage, Alaska

**Issue Date:** September 12, 2025

**Proposal Due Date:** October 10, 2025

### **Section I. Introduction and Background**

Catholic Social Services, Inc. (“CSS”) is a 501(c)(3) nonprofit organization incorporated in Alaska in 1966. Our mission is to promote the physical, spiritual, and mental welfare of persons in need in the community. We provide housing, shelter, food, refugee assistance, disability services, and behavioral health programs across 10 program sites, including three 24/7 shelters. CSS employs approximately 300 staff and engages over 1,100 volunteers annually.

CSS is requesting proposals from qualified independent certified public accounting firms to conduct the organization’s annual financial audit for the fiscal year ending June 30, 2025, with the option to renew for up to four additional years at the discretion of the Board of Trustees.

### **Section II. Governance, Management, and Approval**

CSS of Alaska is a domestic Alaska nonprofit corporation owned by the Permanent Sole Voting Member, the Roman Catholic Archbishop of Anchorage-Juneau, who has exclusive authority to take all actions on behalf of CSS. The Sole Member appoints a Board of Trustees and delegates authority to them to oversee and direct the administration and management of CSS. Pursuant to the organization’s Bylaws, the Board of Trustees has delegated authority to the Finance Committee to oversee the process for selecting an independent auditing firm. Final engagement of the independent auditing firm shall be ratified by the full Board of Trustees in accordance with CSS Bylaws and Alaska law.

The Finance Committee has authorized the Executive Director to initiate this Request for Proposal (RFP) process and to review submitted proposals. The Finance Committee shall recommend the selection of a firm to the full Board of Trustees for ratification and approval, consistent with nonprofit governance requirements.

CSS shall select the vendor whose proposal and presentation (if requested) demonstrates, in CSS’s sole judgment, the clear capability to best fulfill the purposes of this RFP in a cost-effective manner, with reasonable assurance of high quality and ongoing stewardship of a professional relationship. CSS reserves the right to:

- Accept or reject any or all proposals, in whole or in part.



- Negotiate separately with proposers as necessary.
- Award a contract for all or part of the proposed services.
- Cancel this RFP at any time if deemed to be in the best interest of CSS.

Issuance of this RFP does not obligate CSS to award a contract. No costs incurred in the preparation of a proposal will be reimbursed.

### **Section III. Scope of Services**

This RFP seeks proposals from independent certified public accounting firms:

- **Licensure:** The audit firm must be duly licensed and in good standing with the Alaska Board of Public Accountancy, and must provide evidence of current enrollment in an AICPA-approved peer review program.
- **Independence:** The firm must comply with all independence requirements under Generally Accepted Auditing Standards (GAAS), Government Auditing Standards (Yellow Book), and Alaska law.
- **Insurance:** The firm must maintain professional liability/errors & omissions insurance with minimum coverage of \$1,000,000 per claim, as well as workers' compensation insurance as required by Alaska law. Proof of coverage must be submitted upon award.

### **Audit and Tax Services**

The selected firm will perform:

1. Annual Financial Audit in accordance with GAAS and Government Auditing Standards, resulting in:
  - Independent Auditor's Report
  - Audited Financial Statements, including Statement of Financial Position, Statement of Activities, Statement of Functional Expenses, and Statement of Cash Flows
  - Notes to the Financial Statements
2. Federal Single Audit in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance, 2 CFR 200 Subpart F).
3. State of Alaska Single Audit in accordance with the State of Alaska Audit Guide and Compliance Supplement for State Single Audits.
4. Supplementary Schedules including:
  - Schedule of Expenditures of Federal Awards (SEFA)
  - Schedule of State Financial Assistance
5. Reports on Compliance and Internal Control including:
  - Independent Auditor's Report on Internal Control over Financial Reporting and Compliance (Government Auditing Standards)



- Independent Auditor's Report on Compliance for Each Major Federal Program (Uniform Guidance)
- Independent Auditor's Report on Compliance for Major State Programs (State of Alaska requirements)
- 6. IRS & State Filings: Preparation and filing of IRS Form 990 and any other required state or federal filings.
- 7. Advisory Role: Provide professional advice to CSS management and Board, as requested, on matters related to accounting standards, regulatory compliance, and internal controls.

## **Fees**

Proposals must specify a not-to-exceed annual fee for the services described in the Audit and Tax Services section of this RFP.

Any additional services outside that scope shall require prior written authorization from Catholic Social Services and will be billed at the hourly rates specified in the proposal. Proposals must clearly list these hourly rates by staff level (e.g., partner, manager, associate).

The proposal should also identify any anticipated out-of-pocket expenses (e.g., travel, copying, technology charges) and state whether such costs are included in the not-to-exceed fee or billed separately.

## **Contract Term**

The initial engagement shall cover the audit for the fiscal year ending June 30, 2025, with an option to extend the agreement annually for up to four additional fiscal years (through FY2029) upon mutual written agreement.

## **Confidentiality & Records**

The audit firm shall maintain strict confidentiality of all information obtained in the course of the engagement, except as required by law. All records, working papers, and reports related to the audit shall remain the property of CSS, though the firm may retain copies consistent with professional standards.

CSS, the Archdiocese of Anchorage-Juneau, and regulators shall have the right to review the auditor's workpapers upon reasonable notice.

## **Termination**

CSS reserves the right to terminate the engagement for cause (including failure to meet professional standards, deadlines, or independence requirements) upon written notice. CSS may also terminate for convenience with thirty (30) days' written notice.



This engagement shall be governed by the laws of the State of Alaska, and any disputes shall be resolved in Alaska courts.

#### **Section IV. Organizational Context**

- Annual Revenue: \$26.5M in total revenue as of June 30, 2024.
- Funding Sources: Federal, state, and local government grants; individual and foundation contributions; in-kind donations; Medicaid reimbursements; rental and fee income; and fundraising events.
- Assets: \$39.4 million as of June 30, 2024.
- Liabilities: \$7.5 million as of June 30, 2024.
- Net Assets: \$31.9 million, with both donor-restricted and unrestricted funds.
- Prior Audit Firm: Moss Adams LLP (FY23–FY24) (now Baker Tilly). Moss Adams was not able to serve as the agency’s auditor again due to an independence issue between their acquiring company, Baker Tilly, and CSS’s financial system vendor, that was also acquired by Baker Tilly.
- Recent Emphasis: FY24 financial statements included a restatement of prior years due to misstatements related to grant revenue recognition, valuation of contributed property, and classification of net assets.
- Financial Software
  - Financial accounting system: Sage Intacct
  - Payroll system: ADP

#### **Section V. Deliverables & Timeline**

- Draft financial statements and audit reports delivered to CSS management and Audit & Finance Committee by January 31, 2026.
- Single audit due March 31, 2026.
- Presentation of audit findings to the CSS Audit & Finance Committee and Board of Trustees.
- Management letter with recommendations for strengthening internal controls and financial reporting.

#### **Section VI. Proposal Requirements**

Interested firms should submit proposals including:

1. Firm Profile – Overview of size, history, services, and nonprofit/governmental audit experience.
2. Team Qualifications – Bios of the audit team, including relevant nonprofit, social service, and government grant experience.
3. Approach & Methodology – Proposed audit approach, risk assessment, and timeline.



4. Experience – Summary of past work with nonprofits of similar size and complexity, especially those receiving federal and state funding.
5. References – At least three nonprofit/government clients.
6. Fees – Proposed fee structure, including hourly rates by staff level and a not-to-exceed total cost.
7. Other Disclosures – Any actual or potential conflicts of interest, litigation, or professional disciplinary history.

Proposals should not exceed ten pages in length.

## **Section VII. Evaluation Criteria**

Proposals will be evaluated on:

- Demonstrated experience with nonprofit, Uniform Guidance, and State of Alaska audits.
- Registered to practice in the State of Alaska.
- Qualifications of proposed team.
- Quality and clarity of audit approach.
- Ability to meet deadlines.
- Cost competitiveness and value.
- References and reputation.

## **Section VIII. Submission Instructions**

Proposals must be submitted electronically in PDF format to:

Kim Isley, MPA, SPHR, SHRM-SCP  
Chief Operating Officer  
Catholic Social Services, Inc.  
[kisley@cssalaska.org](mailto:kisley@cssalaska.org)

Deadline: October 10, 2025

## **Section IX. Additional Information**

- CSS fiscal year: July 1 – June 30
- EIN: 92-0037322
- Website: [www.cssalaska.org](http://www.cssalaska.org)
- Prior year audited financial statements and Form 990s available upon request.