



All Kids Academy Head Start, Inc.
620 West Madison Avenue ♦ El Cajon, CA 92020 ♦ Phone (619) 270-7009 ♦ Fax (619)
444-5668
www.akaheadstart.org

AKA Head Start, Inc.

Request for Proposal for Audit Services

For the Fiscal Years:

July 1, 2025, to June 30, 2026
July 1, 2026, to June 30, 2027
July 1, 2027, to June 30, 2028
July 1, 2028, to June 30, 2029
July 1, 2029, to June 30, 2030

403(b) Plan Years:

January 1, 2025, to December 31, 2025
January 1, 2026, to December 31, 2026
January 1, 2027, to December 31, 2027
January 1, 2028, to December 31, 2028
January 1, 2029, to December 31, 2029

Inquiries and proposals should be directed to:

Name: Sandra Williams

Title: Chief Financial Officer

Entity: AKA Head Start, Inc. (AKA HS)

Address: 620 W. Madison Avenue

El Cajon, CA 92020

Phone: (619) 270-7009 ext. 7214

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General Information

A. Purpose

This Request for Proposal (RFP) is to contract for a financial and compliance audit for the year ending June 30, 2026, and the following four fiscal years (June 30, 2027, 2028 and 2029, 2030).

Pricing for the 403(b) plan should be presented separately starting with the calendar year ending December 31, 2025 and four additional years thereafter (years ending December 31, 2026, 2027 and 2028,2029).

B. Who May Respond

Only licensed certified public accounting firms may respond to this RFP.

C. Bidder's Conference

Please send questions to CFO. Questions will be answered by the due date of the schedule shown in Appendix B. All questions and answers will be emailed to all bidders.

D. Instructions on Proposal Submission

1. Closing Submission Date: Proposals must be submitted no later than 4:30 p.m. on November 26, 2025.
2. Inquiries: Offerors may direct questions via email to swilliams@akaheadstart.org.
3. 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 AKA HS.
4. Instructions to Prospective Contractors:

Your proposal should be addressed as follows:

Name: Sandra Williams
Title: Chief Financial Officer
Entity: AKA Head Start, Inc.
Address: 620 W. Madison Avenue
El Cajon, CA 92020

It is important that the Offeror's proposal **is submitted in a sealed envelope clearly** marked in the lower left-hand corner with the following information:

Request for Proposal- Due
4:30 p.m. November 26, 2025
Sealed Proposal for Audit Services(DO NOT OPEN)

5. Sealed Hard Copy Submissions: **"SIX copies"** of the proposal must be submitted to the following mailing address either by walk in or by mail (ENVELOPES MUST BE SEALED)

MAIL OR WALK IN

620 W. Madison Avenue, El Cajon, CA 92020, by the closing submission date noted above.

It is the responsibility of vendors who want to participate in the RFP (the Offeror) for the proposal to be received by AKA Head Start, Inc. by the date and time specified above.

Late proposals will not be accepted.

6. Right to Reject: AKA Head Start, Inc. reserves the right to reject any and all proposals received in response to this RFP. A contract for the accepted proposal will be based on the factors described in this RFP.
7. Small and/or Minority-Owned Businesses: AKA HS 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. Presentations: At the discretion of AKA HS, Offerors submitting proposals may be requested to make oral presentations as part of the evaluation process. Presentations will be done via TEAMS/ZOOM. Reasonable advance notice will be provided to selected Offerors. Not all Offerors' submissions will be asked to participate in oral presentations.
9. Notification of Award:
 - a. It is expected that a decision about selection of the successful audit firm will be made 4 weeks from the closing date for the receipt of proposals.
 - b. Upon conclusion of final negotiations with the successful audit firm, all Offerors will be informed, in writing, whether their firm is chosen or not.

E. Description of Entity and Records to Be Audited

AKA Head Start, Inc. is a nonprofit organization in East San Diego County in California. AKA HS 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. It is governed by a 15-member volunteer board of directors. Administrative offices and all records are located at 620 W. Madison Avenue, El Cajon, CA 92020. Nine centers are located throughout the service area.

AKA Head Start, Inc. FY24-25 Budget (\$M)

\$M Estimated Revenue (FY24-25)		<i>Est Expenses</i>	
Head Start	15.1	Salaries	11
CDE CSPP	1.9	Benefits	3
CACFP	.6	Leases	1.5
Total	\$18M	Food	.6
		All Other	1.9
		Total	\$18M

Total Assets as of 6/30/25: \$1.44 M
 Total Liabilities as of 6/30/25: \$1.02 M
 Number of Employees: 193 full time;3-part time
 Accounting System: AccuFund
 Payroll System: ADP (since January 2025)
 Payroll Frequency: Biweekly
 Number of Head Start Slots: 632 (378 Head Start;-254 Early Head Start)
 Number of Child Care Centers: 9 (all leased) 2 EHS, 2 HS, 5 with both programs.
 Number of CSPP Slots: 220(approximate- at 7sites)
 Number of Bank Accounts: 3
 Number of Electronic Transactions:1500 (estimated)

403(b) Account Balance: \$12M (estimated)
 403(b) Participants: approximately-170
 403(b) Administrator: Tri-Ad, Escondido, CA
 403(b) Governance: Retirement Committee comprised of: Executive Director, CFO,-HR Officer and HR Manager, along with investment advisor.

Specification Schedule

A. Scope of the 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 single audit of AKA HS as described in OMB Circular A-133, resulting in an independent auditors' report and financial statements, and independent auditors' reports required by uniform guidance, schedule of expenditures of federal awards, and other supplementary information. Other information will include independent auditor's assurances on Agency's compliance with the contract funding terms and conditions and program requirements of the California Department of Education, Early Learning Care Division. Additionally, the Offeror will prepare the agency's federal (IRS Form 990) and state (CA Form 199) for each year.

A separate audit of the AKA HS 403(b) plan is also required, including the financial statements of the plan and supplemental schedules.

B. Description of Programs/Contracts/Grants

Head Start is a comprehensive program designed to foster the healthy development of young children from low-income families. Head Start provides children from infants to age five with nutritious daily meals and many opportunities for social, emotional and intellectual growth that can prepare them for success in school and in life. Our program also connects children to health care sources and provides vital support services to their families.

The state-funded preschool program (CSPP) is designed to provide a school readiness program for children ages 3-5 for income eligible families. Parent participation is highly encouraged. Classes run concurrently with Head Start for a total of eight hours, Monday through Friday at seven of our centers.

The Quality Preschool Initiative (QPI) serves as an important champion for children in East San Diego County by helping families identify and access quality childcare and early learning programs. In addition, the Quality Preschool Initiative helps providers keep up to date with best practices in early learning and identify areas for continued improvement. This powerful partnership of knowledge and education is contributing to quality outcomes for the region's next generation of successful students.

C. Performance

AKA HS's records should be audited for the fiscal year starting July 1, 2025, and ending June 30, 2026, and the four fiscal years following. The 403(b) audit covers the period of January 1, 2025, through December 31, 2025, and the four calendar years following.

The Offeror is required to prepare audit reports in accordance with Government Auditing Standards.

D. Delivery Schedule

The Offeror is to transmit one copy of the draft 403B draft audit report for 2025 to AKA HS's Executive Director on or before July 20, 2026, to allow for the Plan Administrator to

file the IRS Form 5500 on or before July 31, 2026. Similar deadlines would be in place for the next four calendar years ending on December 31, 2026, 2027, 2028, 2029.

The Offeror shall deliver one bound hard copy and an electronic version of the financial statements and compliance to AKA HS's Board of Directors no later than January 4, 2027, and will present the summary to the Board at its January 2027 meeting. A draft audit report should be submitted to AKA HS's Executive Director by January 4, 2027. Similar schedules would be in place for the audits performed for the next four fiscal years ending June 30, 2027, 2028, 2029, 2030.

Reports may be submitted earlier than the schedule above. 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 that do not conform to all of the provisions of this contract, AKA HS may, by written notice of default to the Offeror, terminate the whole or any part of this contract. Under certain extenuating circumstances, the contracting agent may extend this schedule upon written request of the Offeror with sufficient justification.

E. Pricing

The Offeror's proposed price for services should include separate not-to-exceed total fees for the financial statements audit for the fiscal year ended June 30, 2026 and the 403(b) plan for the year ended December 31, 2025, and the following four years for each audit. Any out-of-pocket expenses should also be indicated. NTE pricing for the three-year options should be presented separately for the 403(b) plan and financial audit as shown on Appendix C.

F. Payment

Payment will be made when AKA HS has determined that the total work effort has been satisfactorily completed. Should AKA HS reject a report, AKA HS's authorized representative will notify the Offeror in writing of such rejection, giving the reason(s).

Progress payments will be allowed to the extent that AKA HS can determine satisfactory progress is being made.

Upon submissions and presentation of the final reports to AKA HS and their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for the financial statement audit. Offeror may submit a bill for the balance due on the 403B audit upon issuance of the independent auditor's report.

G. Audit Review

All audit reports prepared under this contract will be reviewed by AKA HS and its funding sources to ensure compliance with the General Accounting Office's (GAO) Government Auditing Standards and other appropriate audit guides as appropriate.

H. Exit Conference

An exit conference with AKA HS'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 AKA HS. 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 GAO, and AKA HS.

J. Confidentiality

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to AKA HS, 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 those 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, AKA HS's authorized representative in the event the Offeror determines or has reason to suspect a breach of this requirement.

K. Timing of Audit

Due to requirements of the California Department of Education, the audit must be completed, presented and published by November 10, 2026. This will allow AKA HS several days to post to the audit clearinghouse. Similar schedules will be in force for the subsequent fiscal years audited.

Technical Qualifications

The Offeror, in its proposal, shall, at a minimum, include the following:

A. Understanding AKA Head Start, Inc.'s Needs.

The Offeror should describe perceived challenges and opportunities specific to our organization. Describe how your firm is best suited to assist our organization in facing those challenges and opportunities moving forward.

B. Understanding the Scope of Work

The Offeror should clearly describe the scope of work to be performed in alignment with this RFP.

C. Understanding the Industry

The Offeror should describe its understanding of our industry by providing specific industry knowledge and expertise as well as prior auditing experience:

1. Prior experience working with nonprofit organizations and contributory retirement plans.
2. Prior experience auditing grant-funded organizations
3. Prior experience auditing organizations similar to AKA HS.
4. Prior experience auditing Head Start grantees and recipients of CDE contracts.

D. Engagement Team

The Offeror should briefly describe the qualifications of staff to be assigned to the audits. Descriptions should include:

1. Audit team makeup.
2. Overall supervision to be exercised.
3. Prior experience of the individual audit team members. Audit team bios should include education, position in firm, years with the firm, industry-specific experience, retirement plan audit experience, and training on Uniform Guidance.
4. Basic approach to performing an audit.
5. Steps you take to ensure audit quality.

E. Organization, Size, and Structure

The Offeror should describe its organization, size (in relation to audits to be performed), and structure. Description should include:

1. Size of the Offeror, including number of employees and physical site locations.
2. Explanation of independence.
3. Any conflicts of interest that exist.
4. Results of peer reviews.
5. Explanation if the Offeror is a small or minority-owned business or women's business enterprise.

F. Audit Approach to the Engagement

The Offeror should describe its approach to the work to be performed and projected timetables/schedules for the financial statements/compliance audit and 403(b) plan audit.

G. References

Please provide the names and contact information for three client references that can be contacted.

Proposal Evaluation

A. Submission of Proposals

The hard-copy submission of all proposals shall include five copies of the Offeror's technical qualifications and five copies of the pricing information. 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 in a timely manner in accordance with the terms of this RFP.
2. The proposal does not follow the specified format.
3. The proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the Government Auditing Standards of the U.S. Comptroller General.

C. Proposal Evaluation

Evaluation of each proposal will be scored on the following five factors. In compliance with 2 CFR Part 200.319 – Competition, no geographic preferences will be given in the evaluation of this proposal, since the section 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."

Maximum Point Value

- | | |
|--|----|
| 1. Understanding the Industry | 30 |
| a. Prior experience working with nonprofit organizations | |
| b. Prior experience auditing grant-funded organizations | |
| c. Prior experience auditing organizations similar to AKA HS | |
| d. Prior experience auditing nonprofit organizations in the state of California with CDE contracts | |

2. Organization, size, and structure of Offeror's firm (Consider size in relation to audits to be performed)	5
a. Adequate size of the firm	
b. Minority-owned/small business/women's business enterprise	
c. Financial and technical resources	
4. Qualifications of staff to be assigned to the audits to be performed. Include education, position in firm, and years and types of experience.	5
a. Prior experience of the individual audit team members	
b. Overall supervision to be exercised.	
4. Offeror's audit approach to the engagement	10
a. Adequate coverage	
b. Qualified staff	
c. Realistic time estimates of each audit step to ensure timely completion	
5. Price (show each year separately for the single audit and 403(b) per Appendix C)	50
Maximum Points	100

D. Review Process

In compliance with Uniform Guidance 2 CFR Part 200.319 – Competition, AKA HS 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.

AKA HS may, at its discretion, request presentations by or meetings with any or all Offerors to clarify or negotiate modifications to the Offerors' proposals.

However, AKA HS 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.

AKA HS contemplates award of the contract to the responsible Offeror with the highest total points as determined by our audit committee.

Appendix A

A. Proposal Evaluation

Using the attached form, audit committee members who are part of the proposal evaluation process will score proposals individually. Evaluation of each proposal will be scored on the five factors below.

Total points will be calculated from each board/audit committee member, providing a total point value for each responding Offeror. The Offeror, meeting all of the outlined criteria that also accumulates the highest total point value will be awarded the contract.

Proposal Evaluation			
		Point Range	Points Earned
Understanding The Industry		0 - 30	
	Prior experience working with nonprofit organizations		
	Prior experience auditing grant-funded organizations		
	Prior experience auditing organizations similar to AKA HS		
	Prior experience auditing nonprofit organizations in the state of California with CDE contracts		
Organization, size, and structure of Offeror's firm		0 - 5	
	Adequate size of the firm		
	Minority-owned/small business/women's business enterprise		
Qualifications of staff to be assigned to the audits to be performed		0 - 5	
	Prior experience of the individual audit team members		
	Overall supervision to be exercised		
Offeror's audit approach to the engagement		0 - 10	
	Adequate coverage		
	Realistic time estimates of each audit step		
Price		0 - 50	
Total Points		0 - 100	

Appendix B - Schedule

AKA Head Start, Inc. Calendar: Audit RFP Schedule

Send RFP to prospective bidders:	October 27, 2025
Questions due from bidders:	November 10, 2025
Answers due to bidders from AKA HS:	November 17, 2025
RFP due to AKA HS (6 copies) :	November 26, 2025
Review of bids by Audit Committee:	December 8, 2025
Selection of bidders to present:	December 10, 2025
Oral Presentations by selected bidders:	December 17, 2025
Review of scoring- Audit Committee:	December 18, 2025
Award recommendation to Board:	January 26, 2026
Negotiations with successful bidder:	January 27, 2025
Award letter to successful bidder:	January 30, 2026
Notice to unsuccessful bidders:	January 30, 2026
403B audit commencement	May 2026
403B Audit report issued	August 2026
Single/Fiscal audit commences	August 2026
Audit report presented to Board	January 2027 Board Meeting

NOTES: Also included in RFP is audit of Retirement Plan for the calendar year 2025. It is anticipated that this audit will start in May 2026.

The audit for the fiscal year ending June 30, 2026, must be completed, fully reviewed and published by December 15, 2026

Appendix C – Pricing Summary

1. Cost of uniform guidance audit for periods ending:

- a. June 30, 2026: \$ _____
- b. June 30, 2027: \$ _____
- c. June 30, 2028: \$ _____
- d. June 30, 2029: \$ _____
- e. June 30, 2030: \$ _____

2. Cost of 403(b) retirement plan audit for years ending:

- a. December 31, 2025: \$ _____
- b. December 31, 2026: \$ _____
- c. December 31, 2027: \$ _____
- d. December 31, 2028: \$ _____
- e. December 31, 2029: \$ _____

Diane Ritchey-Andrews, Esq.
Chairperson, Board of Directors

◆ *Reaching Children – Touching Families* ◆

Yolanda Perez
Executive Director