

May 1, 2025

To Whom It May Concern:

Our organization is accepting proposals from CPA firms to provide audit and tax services for our upcoming fiscal year. We invite your firm to submit a proposal by September 1, 2025 for consideration. Below, you will find a description of our organization, the services required, and other relevant information.

### **About CN Guidance & Counseling Services (CNGCS)**

Central Nassau Guidance & Counseling Services (CNGCS) is a 501(c)(3) nonprofit organization, with a related 501(c)(2) title-holding corporation, CNGCS Development Corporation (Dev Corp). Our annual revenues are approximately \$50 million per year, and we employ approximately 400 staff members across Nassau and Suffolk counties.

For over 53 years, CNGCS has been providing comprehensive mental health and substance use disorder treatment services to Long Island residents. Our fiscal year ends on December 31st, and we are required to submit an audited financial statement and NYS Consolidated Fiscal Report (CFR) by April 30th annually.

### **Scope of Services**

Your proposal should cover the following services:

- Preparation of a consolidated annual audit of CNGCS and Dev Corp, ensuring compliance with all required filing regulations.
- Audit and certification of the NYS Consolidated Fiscal Report (CFR).
- OMB Circular A-133 audit, including Clearinghouse filing.
- Preparation of IRS Form 990 and NYS CHAR500 tax return for both entities.
- Pension plan audit, including compliance with Employee Retirement Income Security Act (ERISA) and Department of Labor (DOL) regulations.
- Presentation to the Audit Committee, including pre-audit reviews, audited financial statements, and tax returns.
- Review of bank loan covenants.

## Key Contacts for Additional Information

For inquiries, site visits, review of prior financial statements, tax returns, or to schedule meetings with our leadership team, please contact:

- Jeffrey Friedman, CEO – [jfriedman@centralnassau.org](mailto:jfriedman@centralnassau.org)
- Jean Bentley, CFO – [jbentley@centralnassau.org](mailto:jbentley@centralnassau.org)

Completed proposals should be submitted to **Jean Bentley** at [jbentley@centralnassau.org](mailto:jbentley@centralnassau.org) by September 1, 2025.

## Proposal Requirements

Please include the following in your response:

- 1. Firm Experience & Industry Expertise**
  - Detail your firm's experience in auditing and tax services for nonprofit organizations, particularly those comparable in size to CNGCS.
  - Highlight any experience with agencies providing OMH and OASAS services.
- 2. Client Engagements & References**
  - List similar human services organizations you currently serve.
  - Provide the five largest nonprofit clients your firm.
- 3. Independence & Compliance**
  - Discuss your firm's independence with respect to CNGCS and Dev Corp.
- 4. Audit Team & Staffing**
  - Identify the partner, manager, and lead accountant assigned to our engagement, including resumes.
  - Provide details of staff turnover rates and continuity commitments.
  - Disclose any complaints filed against assigned personnel and any corrective actions taken.
- 5. Audit Approach & Technology**
  - Describe your audit methodology, including key areas of focus.
  - Outline how technology will be leveraged in the audit process.
  - Explain your communication approach for discussing audit findings with management and the audit committee.
- 6. Fee Proposal & Billing Structure**
  - Submit a detailed fee proposal for the **2025 audit**, including guarantees on future rate increases.
  - Break down fees by service and staff level (hours per level).
  - Describe how technical questions throughout the year will be billed.
- 7. Firm Differentiation**
  - Explain what sets your firm apart from competitors and why we should select you as our auditors.
- 8. Peer Review & Compliance**
  - Provide a copy of your firm's most recent peer review report, including any comments and your firm's responses.

## Evaluation Process

CNGCS will evaluate proposals based on:

- **Firm qualifications** and nonprofit industry experience.
- **Peer review findings** and regulatory compliance.
- **Interviews with senior engagement personnel.**
- **References from similar organizations.**
- **Responsiveness and completeness** of the proposal.

We appreciate your interest in partnering with CNGCS. If you have any questions, please let me know.

We would also appreciate a response if you decline to submit a proposal.

Sincerely,

Jean Bentley, CPA  
Chief Financial Officer  
CN Guidance & Counseling Services