



2425 E. Grand River Avenue, Suite 1, Lansing, MI 48912

Proposal Letter for CPA Services 2021

October 11, 2021

Dear Sir or Madam:

Our organization is accepting proposals from CPA firms to provide audit (and tax) services for our organization in the future. We invite your firm to submit a proposal to us by November 1, 2021, for consideration. A description of our organization, the services needed, and other pertinent information follows:

Background of the Michigan Association of Administrators of Special Education (MAASE)

MAASE is a 501(c)(6) association representing Special Education Administrators in the state of Michigan. Annual revenues are between \$400,000 and \$3 million per year, and the organization contracts with the staff who all work remotely. The organization is membership-based and has approximately 600 members statewide. The organization has a June 30 fiscal year end, with a requirement to file an audited financial statement with the bank and general membership each year. Because of new state grant funding with an October 1 fiscal year, we are conducting our audit later than we usually do. Moving forward, the timeline will be September 30th of each year.

Services to Be Performed

Your proposal is expected to cover the following services:

1. Annual audit to be completed in compliance with the above filing requirement and meetings with staff, treasurer and or board of directors, as necessary.
2. Tax filings for the organization and related foundation.
3. Quarterly reviews of internally prepared financial statements.



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Key Personnel

Following are key contacts for information you may seek in preparing your proposal:

Abby Cypher	Executive Director	(810) 358-7090
Sue Leach	Executive Associate	(517) 410-7065
Nichole Moore	Treasurer	(248) 755-5389
Cynthia Richmond	Outsourced CFO	(517) 886-9536

Requests for additional information, visits to our site, review of prior financial statements and tax returns, and/or appointments with the executive director or chief financial officer should be coordinated through Cynthia Richmond. You may reach her at the number listed above. Please return the completed proposal to the attention of Sue Leach at 2425 E. Grand River Ave, Ste 1, Lansing MI, 48912.

Relationship With Prior CPA Service Provider

These services have been provided by Maner Costerisan, CPAs. However, that firm is no longer able to provide the services our organization requires because they now provide our daily accounting services. In preparing your proposal, be advised that management will give permission to contact the prior auditors (Cynthia Richmond).

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 the MAASE Organization, including those with international memberships.
2. Provide information on whether you provide services to any related industry associations or groups.
3. Discuss the firm's independence with respect to the MAASE Organization.
4. Discuss commitments you will make to staff continuity, including your staff turnover experience in the last three years.



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5. Identify the five largest clients your firm (or office) has lost in the past three years and the reasons. Also discuss, in instances where loss of the client was due to an unresolved auditing or accounting matter, the process of attempting to resolve the issue(s).
6. Identify the partner, manager, and in-charge accountant 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 people.
7. 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, discuss the communication process used by the firm to discuss issues with the management and audit committees of the board.
8. Set forth your fee proposal for the 2021 audit, with whatever guarantees can be given regarding increases in future years. Provide your proposed fee for the required quarterly review work and for tax preparation.
9. Furnish standard billing rates for classes of professional personnel for each of the last three years.
10. 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.
11. Describe how and why your firm is different from other firms being considered, and why our selection of your firm as our independent accountants is the best decision we could make.
12. 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 comments.

Evaluation of Proposals



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MAASE will evaluate proposals on a qualitative basis. This includes our review of the firm's peer review report and related materials, interviews with senior engagement personnel to be assigned to our organization, results of discussions with other clients, and the firm's completeness and timeliness in its response to us.

Please submit your response to this request for proposal by November 1, 2021. We would also appreciate a response if you decline to submit a proposal.

Sincerely,

Abby Cypher
MAASE Executive Director