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Board Chair

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José Martinez
President & Chief Executive Officer

Request for Proposal

Financial Audit and Single Audit Services for UMOs

To Whom It May Concern,

United Migrant Opportunity Services, Inc./UMOS (UMOS) is accepting proposals from qualified independent Certified Public Accounting (CPA) firms to provide annual financial statement audit services, tax services, and Single Audit services for the fiscal year ended June 30, 2026, with options for four subsequent fiscal years.

We invite your firm to submit a proposal by Friday, **June 19, 2026**, for consideration. UMOs acknowledges the expedited timeline for this procurement. UMOs is prepared to work expeditiously to meet the desired delivery timeline. A description of the organization, scope of services and other pertinent information follows.

The selected firm will perform the engagement in accordance with generally accepted auditing standards, Government Auditing Standards, and Uniform Guidance requirements for Single Audits. This procurement is conducted in accordance with 2 CFR 200.320. UMOs is committed to full and open competition in the solicitation and selection process. All proposers must disclose any actual or potential conflicts. Proposals will be evaluated in accordance with federal procurement standards.

1. Background

UMOS is a 501(c)(3) nonprofit providing a variety of services including childhood development, workforce development, and social services. Revenues are expected to be approximately \$70 million for the fiscal year ending June 30, 2026. The majority of UMOs revenue is related to federal and state awards. The organization has approximately 800 full-time equivalents at its peak in the year. UMOs has approximately 60 sites. UMOs corporate headquarters is 2701 S. Chase Ave, Suite B Milwaukee, WI 53207. The President/CEO of UMOs is Jose Martinez.

Financial Operations

UMOS prepares payroll in-house, utilizing UKG software. In April 2025, UMOs converted from Sage 300 (network) to Sage Intacct (cloud). This conversion included multiple years of historical data. Much of UMOs fiscal year 2026 financial records and data are now housed in Sage Intacct.

UMOS uses the following funds in its financial reporting:

- Operating Fund
- Non-federal Fund
- Aurora Housing Fund
- Montello Housing Fund
- Beaver Dam Housing Fund
- Claremont Housing Fund
- Jefferson Housing Fund

The CFO is Renee Dudley. The Deputy CFO is Chan Conner. The finance department has eleven staff members, which includes accounting, payroll, accounts payable.

Audits are coordinated within the finance department, which is part of UMOS Administration. Financial statements, audit schedules, and supplemental reports will be prepared by UMOS finance staff.

2. Scope of Services

- Perform an annual audit of financial statements of UMOS, which comprises the statement of financial position as of June 30, 2026, the related statements of activities, functional expenses and cash flows for the year then ended, and disclosures. Along with supplementary information that accompanies the financial statements.
 - Schedule of Expenditures of Federal and State Awards
 - Reports on housing projects for USDA
 - Settlement of DHS cost reimbursement awards
- Perform a Single Audit in accordance with 2 CFR Part 200, Subpart F (Uniform Guidance), and the applicable OMB Compliance Supplement, including the use of a risk-based approach to determine major programs, and testing internal controls over compliance.
- Review and report on internal control matters and compliance findings, including recommendations for corrective action where applicable. The auditor shall identify and report audit findings, including questioned costs, material weaknesses, and significant deficiencies, in accordance with Uniform Guidance requirements.
- The auditor shall support the preparation and submission of the Data Collection Form (SF-SAC) as required under Uniform Guidance.
- Prepare and file required tax documents, including the 990 and any required extensions if applicable.
- Prepare required communications to management and those charged with governance.
- Prepare the audit process, including requests for schedules, support, and timing milestones to meet the audit release date.

- Support timely completion of deliverables required for management, oversight bodies, and federal reporting, as applicable.
- It is expected the audited financial statements will be formally issued no later than December 18, 2026, and the Form 990 will be filed by end of January 2027.
- The auditor must retain all audit documentation (workpapers and reports) for a minimum of three (3) years from the date of issuance of the auditor’s report, or longer if required by federal agencies or in the event of audit findings, litigation, or claims.
- Upon completion of the audit, the auditor will present audit reports and management letter at UMOS’ Finance Committee and Board of Directors meetings.

Access to Records

UMOS retains the right to reasonable access to audit documentation related to its engagements. The auditor shall provide access to all audit documentation, reports, and supporting records upon request to UMOS, federal awarding agency, pass-through entities, oversight agencies, and the U.S. Government Accountability Office (GAO), in accordance with Uniform Guidance.

3. Time Requirements

- Auditor shall provide a detailed audit plan and listing of schedules: **End of July**
- Preliminary Single Audit, prepared by UMOS: **July 10**
- Preliminary financials, prepared by UMOS: **End of August**
- Fieldwork completed by: **September 30**
- Draft financials, prepared by UMOS: **October 23**
- Drafts audit report to CFO: **December 4**
- Auditor will present audit report and management letter to:
 - UMOS Finance Committee: **February/March 2027**
 - UMOS Board of Directors: **April 2027**

4. Minimum Qualifications of Proposers

- CPA firm in good standing
- Nonprofit audit experience
- **Single Audit expertise under Uniform Guidance**
- Strong peer review results
- Qualified audit team with governmental/nonprofit experience
- Experience applying the OMB Uniform Guidance (2 CFR Part 200) and the OMB Compliance Supplement

5. Proposal Requirements

1. Cover letter signed by an authorized representative
2. Firm overview
3. Audit methodology and project management process
4. Relevant nonprofit and federal experience
5. Engagement team qualifications
6. Peer review report and any relevant regulatory or disciplinary history
7. Independence disclosure, in accordance with Government Auditing Standards.
8. Fee proposal (audit, Single Audit, 990, other services)
9. References from comparable clients
10. The proposing firm certifies that all services will be performed in accordance with OMB Uniform Guidance (2 CFR Part 200), Government Auditing Standards, and all applicable federal regulations.

6. Anticipated Procurement Timeline

Milestone	Date
RFP Issued	June 4, 2026
Questions Due	June 12, 2026
Proposals Due	June 19, 2026
Interviews (if applicable)	TBD
Selection and Notice of Award	June 29, 2026
Engagement Start	July 2026

7. Evaluation Criteria

- Thoroughness of response
- Relevant experience
- Audit approach
- Ability to meet timeline and reporting requirements
- References and peer review results
- Cost/value
- OMB Uniform Guidance expertise

8. Submission Instructions

Proposals should be submitted electronically in PDF format no later than June 19, 2026, to:

Renee Dudley
Chief Financial Officer
renee.dudley@umos.org

Questions must be submitted by **June 12, 2026**.

UMOS reserves the right to reject any or all proposals, waive informalities, and request additional information from proposers as needed.

9. Contract Term and General Conditions

The contract will begin in July 2026 with optional renewal years.

The selected firm must:

- Maintain independence
- Disclose any non-audit services
- Maintain independence throughout the engagement.

Audit Follow-Up and Federal Inquiries

The auditor shall be available, as needed; to respond to inquiries from UMOS, federal awarding agencies, state awarding agencies, pass-through entities, or oversight bodies related to the audit, findings, and reporting.