OPENING DOORS, INC.
October 20, 2026

Request for Proposals: Independent Audit and Single Audit Services

1. Introduction and purpose

Opening Doors, Inc. (the "Organization") invites qualified certified public accounting firms to submit proposals to audit its financial statements, perform a Single Audit, and prepare its Form 990 and California nonprofit tax and registration filings for the fiscal year ending December 31, 2026. The Organization intends to award a three-year engagement (FY 2026, FY 2027 and FY 2028), with an option to extend for two additional one-year periods, subject to satisfactory performance and annual Board approval.

The Organization seeks a firm with a strong presence in the Sacramento region and demonstrated experience auditing small and mid-sized nonprofit organizations funded by federal, state and local grants. Sacramento presence matters because of the capabilities it brings: staff available for on-site fieldwork and meetings, working knowledge of California state and Sacramento-area grantors, and familiarity with the services the Organization provides to Sacramento-based clients and partner agencies.

Proposals are due **Friday, November 6, at 4:00 p.m. Pacific Time.** The Organization expects to execute an engagement letter no later than December 31, 2026.

2. Background on the organization

Opening Doors, Inc. is a California nonprofit public benefit corporation exempt from federal income tax under Internal Revenue Code Section 501(c)(3). Its mission is to enrich communities by supporting immigrants, refugees, and survivors of trafficking on their path to stability, self-sufficiency, and belonging.

Item	Detail
Fiscal year	January 1 – December 31
Annual revenue	Approximately $6 million audit year 2026, but future revenues may significantly fluctuate base on funding opportunities
Revenue sources	Federal, state and local government grants and contracts (approx. 63% federal, 31% state, 2% local); private contributions 4%
Expected federal expenditures (FY 2026)	More than $1,000,000 (estimated up to $5,000,000); Single Audit required
Number of federal programs / Assistance Listings and Pass-through entities	**See Attachment B –** 2025 Schedule of Expenditures of Federal Awards
Employees	Fewer than 100 (approx. 50)
Accounting system	QuickBooks for Desktop

Item	Detail
Payroll provider	Auris (formerly Heartland)
Finance and Operations Staff	COO, Financial Reporting Manager, Sr. Associate Accountant, Contract Accounting Assistant, Sr. HR Manager, Director of Operations
Governance	Board of Directors of 9 members, including Ex Officio CEO; Audit Committee per the California Nonprofit Integrity Act
Most recent auditor	CliftonLarsonAllen, engaged since 2020
Most recent auditor	**See Attachment C -** Schedule of Findings and Questioned Costs, Year Ended December 31, 2025

The most recent audited financial statements, Single Audit reporting package, Form 990, and an organization chart are available on request.

3. Scope of services

The selected firm will perform the following services for each fiscal year of the engagement.

3.1 Financial statement audit. Audit the Organization's financial statements in accordance with auditing standards generally accepted in the United States (GAAS) and *Government Auditing Standards* issued by the Comptroller General of the United States (Yellow Book). Express an opinion on whether the statements are fairly presented in accordance with U.S. GAAP, including ASC 958 (Not-for-Profit Entities), ASC 842 (Leases) and ASU 2016-14 presentation requirements.

3.2 Single Audit. Perform a Single Audit in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Subpart F (Uniform Guidance), including:

1. Determining major programs using the risk-based approach.
2. Testing compliance with the requirements of the current OMB Compliance Supplement.
3. Testing internal control over compliance for each major program.
4. Opining on the Schedule of Expenditures of Federal Awards (SEFA) in relation to the financial statements.
5. Preparing the Schedule of Findings and Questioned Costs and reviewing the Summary Schedule of Prior Audit Findings and any corrective action plans.

3.3 Yellow Book reports. Issue the Report on Internal Control over Financial Reporting and on Compliance and Other Matters, and the Report on Compliance for Each Major Federal Program and on Internal Control over Compliance.

3.4 State and local requirements. Perform any additional audit procedures or supplementary schedules required by state or local grantors (e.g., schedules of state expenditures, program-specific cost reports, or contract-level audit requirements).

3.5 Federal Audit Clearinghouse submission. Complete and certify the auditor sections of the Data Collection Form (SF-SAC) and assist the Organization in submitting the reporting package to the Federal Audit Clearinghouse.

3.6 Tax and regulatory filings (required). Prepare the following for each fiscal year, for review and approval by management and the Board before filing:

- IRS Form 990, with all required schedules, and Form 990-T if the Organization has unrelated business income.
- IRS Form 8868 extension, if needed.
- California Franchise Tax Board Form 199 (and Form 109 if applicable).
- California Attorney General Registry of Charitable Trusts Form RRF-1, filed with the audited financial statements, and Form CT-TR-1 if required.
- California Secretary of State Statement of Information (Form SI-100), filed every two years.
- Assistance with any other California registration or renewal filings required of a charitable nonprofit, and Board-level review of the draft Form 990 before filing.

The firm must document its independence evaluation for these non-audit services under *Government Auditing Standards*.

3.7 Communications and governance. Provide:

- A written communication to those charged with governance (AU-C 260) and a management letter with recommendations.
- An entrance conference with management and the Audit Committee before fieldwork.
- An exit conference with management at the end of fieldwork.
- An in-person or virtual presentation of the audit results to the Audit Committee.

3.8 Ongoing consultation. Be reasonably available during the year for questions on accounting, grant compliance and new standards at no additional cost, unless the question requires significant research (to be quoted in advance).

4. Deliverables and required due dates (FY 2026 audit)

Draft audit and Single Audit report must be provide to management by July 5, 2027. Final audit and Single Audit reports must be issued by **July 15, 2027** for board approval. Proposers should confirm they can meet these target dates or propose alternatives.

Target date	Milestone	Responsible
Dec 31, 2026	Engagement letter executed	Organization and firm
Jan 15, 2027	Planning meeting; firm delivers "prepared by client" (PBC) request list	Firm
Jan 25 – Feb 12, 2027	Engagement letter executed	Organization and firm
April 9, 2027	Year-end close complete; trial balance and draft SEFA provided	Organization
April 23, 2027	Preliminary major program determination and provide testing selections	Firm
May 7, 2027	All PBC items delivered	Organization

Target date	Milestone	Responsible
May 28, 2027	Year-end and compliance fieldwork	Firm
July 5, 2027	Draft financial statements, Single Audit reports and management letter delivered	Firm
July 15, 2027	Final signed reports issued. Presentation to Board.	Firm
August 14, 2027	Reporting package and SF-SAC submitted to Federal Audit Clearinghouse (within 30 days of report)	Organization and firm
May 17, 2027 (or Nov 15, 2027 on extension)	Form 990, Form 199, RRF-1 and other California filings submitted	Firm

For later years of the engagement, the same schedule applies, shifted one year.

5. RFP schedule and key dates

The RFP is issued October 20, 2026, proposals are due November 6, and the engagement letter is signed by December 31, 2026. The Organization may adjust these dates by written addendum.

Date	Activity
Mon, Oct 20, 2026	RFP issued and posted; sent directly to invited firms
Mon, Oct 26, 2026	Written questions due, 4:00 p.m. PT
Fri, Oct 30, 2026	Answers to all questions posted as an addendum
Fri, Nov 6, 2026	**Proposals due, 4:00 p.m. PT**
Nov 9 – Nov 20, 2026	Evaluation committee scores written proposals; references checked
Mon, Nov 23, 2026	Finalists notified and invited to interview
Dec 1 – Dec 4, 2026	Finalist interviews (60 minutes, in person in Sacramento or virtual)
Tue, Dec 15, 2026	Audit Committee recommends and Board of Directors approves selection
Wed, Dec 16, 2026	Notice of intent to award sent to all proposers
Tue, Dec 22, 2026	Draft engagement letter received from selected firm

Date	Activity
Thu, Dec 31, 2026	Engagement letter fully executed; prior-auditor communication (AU-C 210) authorized

Thanksgiving (November 26) and the week of December 21 are left light to accommodate holiday schedules.

6. Minimum qualifications

Proposals that do not meet every minimum qualification will not be scored.

1. The firm is licensed to practice public accounting by the California Board of Accountancy, and the engagement partner and manager hold active California CPA licenses.
2. The firm meets the independence standards of the AICPA and *Government Auditing Standards* with respect to the Organization, including for the tax preparation services in Section 3.6.
3. The firm received a peer review rating of "pass" on its most recent system review, which covered engagements performed under *Government Auditing Standards* and the Uniform Guidance.
4. Engagement team members meet Yellow Book continuing education requirements (80 hours every two years, with at least 24 hours directly related to government auditing).
5. The firm has performed at least five Single Audits of nonprofit organizations in the past three years, including at least three with total revenue between $2 million and $20 million.
6. The firm prepares Form 990 and California Form 199 and RRF-1 filings for nonprofit clients on a regular basis.
7. The firm maintains an office in the Sacramento region and can assign engagement staff who will perform fieldwork on site at the Organization's offices as needed.
8. Neither the firm nor its principals are suspended or debarred from federal contracting (verified at SAM.gov) and the firm has not been subject to disciplinary action by a state board of accountancy in the past five years that bears on this engagement, or it discloses and explains any such action.

7. Proposal content and format

Proposals should be concise (no more than 10 pages excluding résumés, the peer review report and the fee proposal) and organized in the following order.

1. **Cover letter.** Affirming the firm meets the minimum qualifications, signed by a partner authorized to bind the firm, and confirming the proposal is valid for 90 days
2. **Firm profile.** Size, nonprofit and government practice, and the firm's Sacramento office: location, number of professional staff, and which engagement team members work from it.
3. **Sacramento capabilities.** How the firm will provide on-site availability for fieldwork, meetings and year-round questions; its experience with California state agencies and Sacramento-area county and city grantors; and its familiarity with organizations serving Sacramento-based clients and agencies in areas similar to the Organization's services.
4. **Relevant experience.** Nonprofit Single Audits in the past three years, with the federal programs audited (Assistance Listing numbers) and any state or local grantor audit requirements the firm has addressed.
5. **Tax services.** The firm's nonprofit tax practice, who will prepare and review the Form 990 and California filings, the review process with management and the Board, and how the firm safeguards independence for these nonaudit services.

6. **Engagement team.** Names, titles, licenses, years of experience and résumés for the partner, manager, in-charge and tax preparer; expected hours by level; and the firm's approach to staff continuity across years.
7. **Audit approach.** Planning, risk assessment, major program determination, use of technology and data analytics, portion of work on site versus remote, and how the firm will minimize disruption to a small finance team.
8. **Timeline.** Confirmation that the firm can meet the dates in Section 4, or proposed alternatives.
9. **Quality control.** Most recent peer review report and letter of comments, and any federal desk or quality control reviews in the past three years with results.
10. **References.** Three nonprofit clients with Single Audits, at least two in the Sacramento region, including contact name, phone and email.
11. **Independence and conflicts.** A statement of independence and disclosure of any relationships with the Organization, its board or key staff.
12. **Small and diverse business status.** Whether the firm is a small business, minority-owned business or women's business enterprise, consistent with 2 CFR 200.321.
13. **Fee proposal.** Submitted as a separate file (see Section 8).

8. Fee proposal

Fees must be all-inclusive, not-to-exceed amounts for each fiscal year, submitted on the form in **Attachment A** as a separate file labeled "Fee Proposal." Fee proposals are opened only after technical scoring is complete.

- Show estimated hours and blended hourly rates by staff level (partner, manager, senior, staff).
- Price the tax and regulatory filings in Section 3.6 on their own line, separate from the audit and Single Audit. Both are part of the award.
- Assume the major programs for FY 2026 are consistent with the FY 2025 SEFA. State the additional fee for each major program beyond that number.
- Include all out-of-pocket costs (travel, mileage, software, clearinghouse fees). No separate reimbursement will be paid.
- State the hourly rates that apply to additional services outside the scope of this RFP.
- Any fee increase in years two and three must be stated in the proposal. Fees may be renegotiated only for significant changes in scope, such as new major programs or a material change in federal expenditures.

9. Evaluation criteria and selection process

An evaluation committee will score proposals on a 120-point scale. The criteria follow 2 CFR 200.509, and price is one factor but not the deciding factor.

Criterion	Points
Relevant experience auditing small and mid-sized nonprofits with Single Audits, and preparing Form 990 and California nonprofit filings	20
Sacramento regional capabilities: on-site availability, knowledge of California state and Sacramento-area grantors, and understanding of	20

Criterion	Points
the services the Organization provides to Sacramento-based clients and agencies	
Qualifications, licensing and continuity of the assigned audit and tax team	20
Audit approach, responsiveness to the scope and ability to meet the timeline	10
Peer review and external quality control review results	10
References	10
Cost	30
Total	**120**

The committee may invite up to three top-scoring firms to interview and may adjust scores based on interviews and reference checks. The Organization may award to the firm offering the best overall value, which may not be the lowest fee. The committee's recommendation is subject to Board of Directors approval.

10. Submission instructions and terms

Submit proposals by email as two PDF files (Technical Proposal and Fee Proposal) to Mark Dawson at info@openingdoorsinc.org with the subject line "Audit RFP – [FIRM NAME]" by **4:00 p.m. PT on November 6, 2026.** Late proposals will not be accepted. Receipt will be confirmed by email within one business day.

Single point of contact. From issuance until the notice of award, proposers may contact only Mark Dawson regarding this RFP. All questions must be in writing by October 26, 2026. Contact with board members or other staff about the RFP may result in disqualification.

General terms.

- The Organization may reject any or all proposals, waive minor irregularities, request clarifications, modify or cancel this RFP at any time.
- Costs of preparing proposals and attending interviews are borne by proposers.
- The Organization may negotiate scope and fees with the selected firm before signing the engagement letter.
- Audit working papers must be retained for at least three years after report issuance (longer if required by a grantor) and made available to federal, state and pass-through agencies and their auditors on request, per 2 CFR 200.508 and 200.337.
- The selected firm must maintain professional liability insurance of at least $[1,000,000] per claim and provide a certificate of insurance before fieldwork.
- Proposals become the property of the Organization. The Organization will keep fee information confidential except as required by law or by a grantor.
- The prior auditor will be made available for successor auditor inquiries and working paper review, per AU-C 210.

Attachments

Attachment A: Fee proposal form

Firm name: _____ Authorized signer: _____ Date: _____

Service	FY 2026	FY 2027	FY 2028	Option FY 2029	Option FY 2030
Financial statement audit (GAAS and Yellow Book)	$	$	$	$	$
Single Audit (assuming [NUMBER] major programs)	$	$	$	$	$
Additional fee per major program above assumption	$	$	$	$	$
State/local grantor schedules or supplemental reports	$	$	$	$	$
Tax and regulatory filings: Form 990, Form 199, RRF-1, SI-100 and related California filings	$	$	$	$	$
Out-of-pocket expenses (all-inclusive)	$	$	$	$	$
Total engagement fee (not to exceed)	$	$	$	$	$

Staff level	Estimated hours (FY 2026)	Hourly rate
Partner		$
Manager		$
Senior		$
Staff		$
Total		

OPENING DOORS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2025

Federal Grantor/Pass-Through Grantor Program Title (Cluster)	Federal ALN Number	Direct (or) Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S Department of State				
Passed through Church World Services				
U.S. Refugee Admissions Program	19.510	SPRMCO24CA0322	$ -	$ 2,353,345
U.S. Department of Health & Human Services				
Passed through Church World Services	93.576	90RP0120	-	1,398,121
U.S. Department of Health & Human Services				
Direct				
Refugee and Entrant Assistance Discretionary Grants	93.576	90RG0243-03-00	-	133,384
Refugee and Entrant Assistance Discretionary Grants	93.576	90RG0243-04-00	-	27,132
Refugee and Entrant Assistance Discretionary Grants	93.576	90RG0225-01-00	-	141,884
Refugee and Entrant Assistance Discretionary Grants	93.576	90ZI0174-02-00	-	258,853
Refugee and Entrant Assistance Discretionary Grants	93.576	90ZI0174-03-00	-	52,485
Refugee and Entrant Assistance Discretionary Grants	93.576	90ZQ0011-01-00	-	165,658
Refugee and Entrant Assistance Discretionary Grants	93.576	90ZQ0011-02-00		45,277
Passed through Council on American-Islamic Relations, Greater Los Angeles				
Refugee and Entrant Assistance Discretionary Grants	93.576	ALSP23-0001	-	154,168
Passed through California Department of Social Services				
Refugee and Entrant Assistance Discretionary Grants	93.576	ANSP25-34-ODI	-	233,273
Refugee and Entrant Assistance Discretionary Grants	93.576	UNSP25-20-ODI	-	54,756
Passed through Los Rios Community College District				
Refugee and Entrant Assistance Discretionary Grants	93.576	90ZM0036-01-00	-	40,695
Refugee and Entrant Assistance Discretionary Grants	93.576	90ZM0063-01-00	-	53,273
Passed Through Sacramento Employment Training Agency				
Community Services Block Grant (477 Cluster)	93.569	24C181SN(E)	-	74,329
U.S. Small Business Administration				
Direct				
Microloan Program	59.046	SBAOCAML240617-01-00	-	46,611
Microloan Program	59.046	SBAOCAML250791-01-00	-	34,758
U.S. Department of Housing and Urban Development				
Direct				
Continuum of Care	14.267	CA1833D9T032304	-	479,152
U.S. Department of the Treasury				
Passed Through Community Development Financial Institutions Fund				
Community Development Financial Institutions Program	21.020	231TA064249	-	102,029
Total Expenditures of Federal Awards			$ -	$ 5,849,184

See accompanying Notes to Schedule of Expenditures of Federal Awards.

OPENING DOORS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2025

Section I – Summary of Auditors' Results

Financial Statements:	Summary of Auditors' Results
Type of Auditors' Report Issued:	Unmodified
Internal Control over Financial Reporting: Material Weaknesses Identified?	_____ Yes __X__ No
Significant Deficiencies Identified?	_____ Yes __X__ No
Noncompliance Material to Financial Statements noted?	_____ Yes __X__ No
Federal Awards:	
Internal Controls over Major Program: Material Weaknesses Identified?	__X__ Yes _____ No
Significant Deficiencies Identified?	__X__ Yes _____ No
Type of Auditors' Report Issued on Compliance for Major Federal Programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	__X__ Yes _____ No
Identification of major programs:	

Name of Federal Programs:	Assistance Listing Number
Refugee and Entrant Assistance Discretionary Grants	93.576

Dollar threshold used to distinguish between Type A and Type B programs:	$1,000,000
Auditee qualified as a low-risk auditee?	_____Yes __X__ No

OPENING DOORS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2025

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards.*

Section III – Findings and Questioned Costs – Major Federal Programs

2025–001

Federal Agency: U.S. Department of Health & Human Services

Federal Program Name: Refugee and Entrant Assistance Voluntary Agency Programs

Assistance Listing Number: 93.576

Federal Award Identification Number and Year: Various, see below

Pass-Through Agency: Various, see below

Pass-Through Number: Various, see below

Award Period: Various, see below

Compliance Requirement Affected: Reporting

Direct Agency Pass Through Entity	Direct Award number (or) Pass Through Number	Award Period
U.S. Department of Health & Human Services (Direct)		
	90RG0225-01-00	9/30/22-9/29/25
	90ZI0174-02-00	9/30/22-9/29/27
	90RG0243-04-00	9/30/22-9/29/27
U.S. Department of Health & Human Services		
Passed through Los Rios Community College District		
	90ZM0036-01-00	1/1/23-9/29/25

Type of Finding:
Material Weakness in Internal Control over Compliance and Material Noncompliance

OPENING DOORS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2025

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2025–001 (continued)

Criteria:
Management is required to maintain documentation evidencing supervisory review and approval of financial and performance reports prior to submission and retain copies of submitted reports to demonstrate compliance with federal reporting requirements and support audit testing.

Condition:
CLA was unable to:
▪Obtain evidence of management review for one selected financial report
▪View submission of three final financial reports
▪View the proper report for one selected Performance Report.

Questioned Costs:
None noted

Context:
A nonstatistical sample of 6 of 17 Financial Reports and 8 of 42 Performance reports were selected for testing for the Refugee and Entrant Assistance Voluntary Agency Programs program. The condition noted above was identified during our procedures over ODI's Reporting Federal compliance requirements.

Effect:
The absence of review documentation and submitted reports prevented CLA from verifying that required financial reports were reviewed, approved, and submitted in accordance with grant requirements. This increases the risk of inaccurate reporting, untimely submissions, and noncompliance with federal reporting requirements.

Cause:
Management indicated that the missing review support and report documentation occurred during a transitional period involving new staff and management. Additionally, delays in accounting processes, PMS system input/submission errors, and difficulties reconciling those errors contributed to reports not being submitted timely and related documentation not being retained.

Repeat Finding:
The finding is a repeat finding.

Recommendation:
CLA recommends management strengthen controls over reporting by implementing formal procedures to (1) document and retain evidence of supervisory review and approval, (2) maintain copies of all submitted reports and supporting documentation in a centralized location, and (3) establish monitoring procedures to ensure reports are submitted timely and submission evidence is retained for audit purposes.

Management's Views:
See Separate Corrective Action Plan.

OPENING DOORS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2025

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2025–002

Federal Agency: U.S. Department of Health & Human Services

Federal Program Name: Refugee and Entrant Assistance Voluntary Agency Programs

Assistance Listing Number: 93.576

Federal Award Identification Number and Year: Various, see below

Pass-Through Agency: Various, see below

Pass-Through Number: Various, see below

Award Period: Various, see below

Compliance Requirement Affected: Eligibility

Direct Agency Pass Through Entity	Direct Award number (or) Pass Through Number	Award Period
U.S. Department of Health & Human Services (Direct)		
	90ZQ0011-01-0	9/30/24-9/29/28
U.S. Department of Health & Human Services		
Passed through Council on American-Islamic Relations, Greater Los Angeles		
	ALSP23-0001	10/1/24-10/31/26

Type of Finding:
Significant Deficiency in Internal Control over Compliance

OPENING DOORS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2025

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2025–002 (Continued)

Criteria:
Program eligibility determinations should be supported by completed intake documentation and evidenced by supervisory review and approval in accordance with the organization's established eligibility determination procedures.

Condition:
CLA noted the selected intake form/applications did not contain the Program Manager's signature or other evidence of review and approval. As a result, CLA was unable to verify that the eligibility determination was reviewed and approved in accordance with established procedures.

Questioned Costs:
None noted

Context:
A nonstatistical sample of 40 of over 250 clients served were selected for testing for the Refugee and Entrant Assistance Voluntary Agency Programs program. The condition noted above was identified during our procedures over ODI's Eligibility Federal compliance requirements.

Effect:
Without documented review and approval, there is an increased risk that individuals who do not meet program eligibility requirements could be approved for services, resulting in noncompliance with federal program requirements and potential questioned costs.

Cause:
Management did not consistently document supervisory review and approval of intake forms/applications or retain evidence demonstrating that the required review control was performed.

Repeat Finding:
The finding is not a repeat finding.

Recommendation:
CLA recommends management strengthen controls over eligibility determinations by requiring Program Managers to document and retain evidence of review and approval of all intake forms/applications before services are provided. Management should also implement periodic monitoring procedures to ensure review approvals are consistently documented and maintained for audit purposes.

Management's Views:
See Separate Corrective Action Plan.

OPENING DOORS

Opening Doors, Inc.
Corrective Action Plan
Year Ended December 31, 2025

Audit Period: January 1, 2025 – December 31, 2025

Opening Doors, Inc. (ODI) respectfully submits this corrective action plan in response to the audit findings detailed in the schedule of findings and questioned costs. The findings are numbered consistently with those assigned in the original schedule.

Section III – Findings and Questioned Costs – Major Federal Programs

Finding 2025-001: Documentation of Supervisory Review and Submission

Auditor's Recommendation: Strengthen controls over reporting by implementing formal procedures to (1) document and retain evidence of supervisory review and approval, (2) maintain copies of all submitted reports and supporting documentation in a centralized location, and (3) establish monitoring procedures to ensure reports are submitted timely and submission evidence is retained for audit purposes.

Management Response: While the findings do not result in any questioned costs, ODI does not disagree and appreciates the recommendation.

Corrective Action: These findings are largely a result of staff turnover. In addition to the auditor's recommendations above, ODI will implement a plan to cross-train staff and prepare desk procedures to document the steps required to prepare, review, submit, and retain the reports.

Responsible Personnel: Mark Dawson, COO
Implementation Date: Immediate implementation

Finding 2025-002: Intake Forms-Evidence of Manager Review or Approval

Auditor's Recommendation: Strengthen controls over eligibility determinations by requiring Program Managers to document and retain evidence of review and approval of all intake forms/applications before services are provided. Management should also

implement periodic monitoring procedures to ensure review approvals are consistently documented and maintained for audit purposes.

Management Response: ODI is diligent in understanding and implementing the steps necessary to review and collect the required documentation to determine client eligibility for programs. Due to the large number of clients serviced and the volume of documents collected and reviewed, many of the programs track eligibility via proprietary online portals provided by the funders to capture and document the steps performed to determine eligibility. These portals automatically determine whether a client is eligible based on the information provided. The Program Managers see the client eligibility on the portal when they assign caseworkers to the clients, but there is no formal Program Manager signature provided or captured in the portal.

Corrective Action:

- Regarding the specific program 90ZQ(I)011-01-0 Support for Trauma-Affected Refugees (STAR) referenced in this finding, client eligibility is determined by requirements established by the Office of Refugee Resettlement (ORR) that apply to other programs administered by ODI. To address the auditor's recommendation regarding this program, ODI will set up a procedure to review and retain documentation for clients entering the STAR program or who were referred from other ORR programs showing they are eligible to receive the STAR services.
- Regarding the specific program ALSP23-0001 Afghan Legal Services Project (ALSP), ODI has serviced, and is still servicing, approximately 500 clients. Although ODI asserts that it has and retains the documentation to demonstrate client eligibility for this program, to address the auditor's recommendation, ODI will set up a procedure to track and document that the program manager will approve.

Responsible Personnel: Mao Vang, Health & SOT Program Director; Alyssa Eckels, ILS Program Director
Implementation Date: Immediate implementation