



Nancy Turo <nturo@peace-caa.org>

Sealed Proposal - Audit and 401k Audit Services

1 message

EFPR <efpr@efpradvisory.com>

Tue, Mar 31, 2026 at 1:43 PM

To: "nturo@peace-caa.org" <nturo@peace-caa.org>

Cc: Krystal Kuszlyk <kkuszlyk@efpradvisory.com>

Good afternoon,

Please see the attached proposal.

Thanks,

Doug

EFPR



Douglas E. Zimmerman

Partner

T (716) 204-5704

F (716) 634-0764

6390 Main Street, Suite 200

Williamsville, New York 14221

dzimmerman@efpradvisory.com

www.efpradvisory.com

"EFPR" is the brand name under which EFPR Group, CPAs, PLLC, EFPR Group Florida, CPAs, PLLC, and EFPR Advisory, LLC provide professional services. EFPR Group, CPAs, PLLC and EFPR Advisory, LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. EFPR Group, CPAs, PLLC and EFPR Group Florida, CPAs, PLLC are licensed independent CPA firms that provide attest services to their clients, and EFPR Advisory, LLC and its subsidiary entities provide tax, advisory, and business consulting services to their clients. EFPR Advisory, LLC and its subsidiary entities are not licensed CPA firms. The entities falling under the EFPR brand are independently owned and are not liable for the services provided by any other entity providing services under the EFPR brand. Our use of the terms "our firm" and "we" and "us" and terms of similar import, denote the alternative practice structure conducted by EFPR Group, CPAs, PLLC and EFPR Advisory, LLC.

2 attachments



PEACE, Inc. Cost Proposal.pdf
769K



PEACE Inc. Technical roposal.pdf
4662K



6390 Main Street, Suite 200
Williamsville, New York 14221

P 716.634.0700
TF 800.546.7556
W EFPRadvisory.com

March 27, 2026

Ms. Nancy Turo
Chief Financial Officer
PEACE, Inc.
217 South Salina Street, 2nd Floor
Syracuse, New York 13202

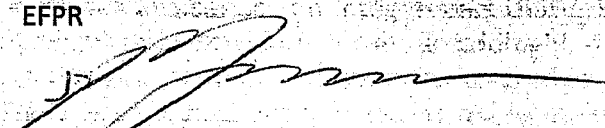
Dear Ms. Turo:

Attached is our cost proposal to provide audit, tax and related services to People's Equal Action and Community Effort, Inc. for the year ending January 31, 2027, and four option years ending January 31, 2028, 2029, 2030 and 2031.

Please call me if you have any questions regarding this proposal.

Very truly yours,

EFPR



Douglas E. Zimmerman
Partner

DEZ:kmk

Enclosures

People's Equal Action and Community Effort, Inc.

COST PROPOSAL FOR PROFESSIONAL AUDIT SERVICES

Total All-Inclusive Maximum Price

Our fee quote is based upon the estimated time we will spend on the engagement and the qualifications of personnel that will be assigned. On the basis of our extensive experience with nonprofit and community action organizations similar to yours, we have determined the fees that we will charge for the required services for the year ending January 31, 2027, and four option years ending January 31, 2028, 2029, 2030 and 2031 to be as follows:

	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>
<u>EFPR Group, CPAs, PLLC</u>					
Agency's financial statement audit	\$ 37,850	39,350	40,900	42,450	44,100
401(k) Plan's financial statement audit	9,000	9,350	9,700	10,050	10,400
<u>EFPR Advisory, LLC</u>					
Agency's tax return preparation	1,000	1,050	1,100	1,150	1,200
401(k) Plan's tax return preparation	<u>500</u>	<u>525</u>	<u>550</u>	<u>575</u>	<u>600</u>
Total	\$ <u>48,350</u>	<u>50,275</u>	<u>52,250</u>	<u>54,225</u>	<u>56,300</u>

These are the **ALL-INCLUSIVE FEES** to be charged to the Agency and include all direct and indirect costs, including report reproduction, clerical, and all out-of-pocket expenses.

We consider ourselves not only auditors but also advisors to our clients. Accordingly, we encourage our clients to contact us throughout the year to discuss any technical matters or other issues that arise. We consider this service an integral part of our overall client relationship and accordingly, do not bill separately for any of these questions. If the Agency requires additional services which would require a substantial time commitment, we will discuss it with you and arrive at a fee estimate **BEFORE** we incur the additional costs. Any such additional work shall be performed only if set forth in an addendum to the contract between the Agency and EFPR.

Rates for Additional Professional Services

In the event additional services, outside the scope of services listed in our proposal, are requested by People's Equal Action and Community Effort, Inc., the discounted hourly rates to be billed for these services for the year ending January 31, 2027 will be as follows:

Partner	\$ 270
Manager	150
Senior accountant	130
Staff accountant	<u>105</u>

Any such additional work shall be performed **ONLY** if set forth in an addendum to the contract between the Agency and EFPR.



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March 27, 2026

Ms. Nancy Turo
Chief Financial Officer
PEACE, Inc.
217 South Salina Street, 2nd Floor
Syracuse, New York 13202

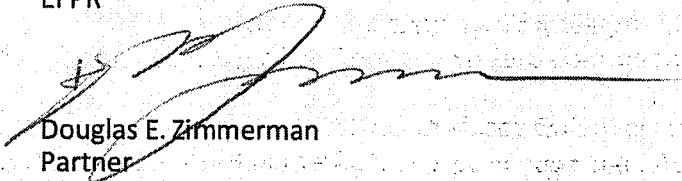
Dear Ms. Turo:

Attached is our technical proposal to provide audit, tax and related services to People's Equal Action and Community Effort, Inc. for the year ending January 31, 2027, and four option years ending January 31, 2028, 2029, 2030 and 2031.

Please call me if you have any questions regarding this proposal.

Very truly yours,

EFPR



Douglas E. Zimmerman
Partner

DEZ:kmk

Enclosures

**PEOPLE'S EQUAL ACTION AND
COMMUNITY EFFORT, INC.**

**Proposal to Provide
Audit, Tax and Related Services**

**Year ending January 31, 2027, and
Option years ending January 31, 2028, 2029, 2030 and 2031**



EFPR

**Douglas E. Zimmerman
Partner**

dzimmerman@efpradvisory.com

March 27, 2026

EXECUTIVE SUMMARY

EFPR was founded on the principle of providing our clients with the same high quality level of service expected from a national firm yet with the dedicated involvement that can only be developed by personal attention. The primary mission of our Firm has always been helping our clients succeed. We are committed to delivering services targeted to each client's critical needs and industry niche.

Our Firm has achieved its present position in the accounting profession by providing quality services on a timely basis, for reasonable fees. Accounting firms should be evaluated in light of several important conditions:

- The firm's qualifications, experience and its ability to provide auditing, accounting and consulting services for a reasonable fee.
- The firm's ability to assemble and commit a team of professionals experienced in providing audit, accounting, consulting and tax services for nonprofit and community action organizations.
- The firm's involvement of client personnel and active participation and coordination on a year-round basis.
- The firm's commitment to provide services which will contribute to the success of our clients.

We are pleased to submit our proposal to provide audit, tax and related services to People's Equal Action and Community Effort, Inc. (the Agency) for the year ending January 31, 2027, and four option years ending January 31, 2028, 2029, 2030 and 2031. We believe we are the firm best qualified to provide audit, tax and related services to the Agency based on:

- Our experience with regard to providing audit and related services to over 450 nonprofit organizations on an annual basis.
- Our experience with regard to providing audit and related services for over 130 employee benefit plans on an annual basis.
- Our experience in providing audit and related services for 22 community action organizations (CAO's). These organizations are different from other nonprofit organizations; therefore, our previous experience with CAO's is a benefit for your organization. Our engagement team has extensive experience in auditing the programs administered by CAO's. We currently provide services to the following:
 - ACCORD Corporation
 - Action for a Better Community, Inc.
 - Adirondack Community Action Programs, Inc.
 - Cattaraugus Community Action, Inc.
 - Columbia Opportunities, Inc.
 - Community Action of Orleans and Genesee, Inc.
 - Community Action Partnership for Dutchess County, Inc.
 - Delaware Opportunities, Inc.
 - Economic Opportunity Council of Suffolk, Inc.
 - Fulmont Community Action Agency, Inc.
 - Greater Opportunities for Broome and Chenango, Inc.
 - Joint Council for Economic Opportunity of Clinton and Franklin Counties, Inc.
 - Mohawk Valley Community Action Agency, Inc.
 - New York State Community Action Association, Inc.
 - Niagara Community Action Program, Inc.
 - Opportunities for Otsego, Inc.
 - Pro Action of Steuben and Yates

- Schenectady Community Action Program, Inc.
 - St. Lawrence County Community Development Program, Inc.
 - Tompkins Community Action, Inc.
 - Warren-Hamilton Counties Action Committee for Economic Opportunity, Inc.
 - Wyoming County Community Action, Inc.
- Our substantial experience performing compliance tests of federally funded programs which the Organization administers, including Low-Income Home Energy Assistance, Weatherization Assistance for Low-Income Persons, Community Services Block Grant, and Head Start.
 - Our substantial experience with regard to providing audit and related services for organizations which require audits performed in accordance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. We provide annual audit services for over 250 single audit compliant organizations.
 - Our substantial experience with regard to providing audit and related services for organizations required to have audits which are performed in accordance with Government Auditing Standards. We audit over 350 organizations annually in accordance with Government Auditing Standards.
 - Our ability to provide quality services on a timely basis for reasonable fees.

Our depth of experience working with many community action organizations and nonprofit entities across New York State should provide peace of mind that the Agency would be served by a highly competent team of professionals committed to assist in whatever capacity you require. We understand that for our services to be valuable to the Agency, we need to provide more than just financial reporting. At EFPR, we take a proactive approach to our client relationships in order to ensure we are anticipating our client's needs before they call on us for assistance. We are available throughout the year to answer questions and address concerns that may arise.

We would consider it a distinct privilege to provide professional services as outlined in this letter or any additional services you desire. Simply put, we want to be your auditors and business consultants. Please contact us if there are any questions regarding this proposal.

PRIOR AUDITING EXPERIENCE

Our Firm has substantial experience in auditing programs funded by New York State, the Federal government and various counties and other municipalities. We are completely familiar with all of the programs which the Agency administers and have performed compliance tests in accordance with the Uniform Guidance Compliance Supplement on all of the Federal programs included in the Agency's previous Single Audit report.

Community Action Organizations (CAOs) - Our Firm has substantial experience in providing audit and related services to CAOs. These organizations are different from other nonprofit organizations; therefore, our previous experience with CAOs benefits your organization. We understand the various community service programs operated by CAOs and have substantial experience auditing In-Kind expenditures. This allows our firm to conduct the audit in the most efficient manner possible. We currently provide services to the following CAOs:

- ACCORD Corporation (\$8.4 million revenue)
- Action for a Better Community, Inc. (\$23.7 million revenue)
- Adirondack Community Action Programs, Inc. (\$9.2 million revenue)
- Cattaraugus Community Action, Inc. (\$12.6 million revenue)
- Columbia Opportunities, Inc. (\$2.8 million revenue)
- Community Action of Genesee and Orleans, Inc. (\$8.2 million revenue)

- Community Action Partnership for Dutchess County, Inc. (\$3.7 million revenue)
- Delaware Opportunities, Inc. (\$17 million revenue)
- Economic Opportunity Council of Suffolk, Inc. (\$33.9 million revenue)
- Fulmont Community Action Agency, Inc. (\$6.4 million revenue)
- Greater Opportunities for Broome and Chenango, Inc. (\$14.6 million revenue)
- Joint Council for Economic Opportunity of Clinton and Franklin Counties, Inc. (\$9.6 million revenue)
- Mohawk Valley Community Action Agency, Inc. (\$18.2 million revenue)
- New York State Community Action Association, Inc. (\$1 million revenue)
- Niagara Community Action Program, Inc. (\$2.9 million revenue)
- Opportunities for Otsego, Inc. (\$9.7 million revenue)
- Pro Action of Steuben and Yates, Inc. (\$26.8 million revenue)
- Schenectady County Community Action Program, Inc. (\$10.7 million revenue)
- St. Lawrence County Community Development Program, Inc. (\$7.9 million revenue)
- Tompkins Community Action, Inc. (\$10.6 million revenue)
- Warren-Hamilton Counties Action Committee for Economic Opportunity, Inc. (\$2.9 million revenue)
- Wyoming County Community Action, Inc. (\$2.8 million revenue)

New York State Urban Development Corporation d/b/a Empire State Development - We perform the annual audit of the general purpose financial statements of the Corporation (a component unit of the State of New York) in accordance with auditing standards generally accepted in the United States of America, the provisions of Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards. The Corporation's goal is to create and retain jobs and to reinvigorate economically distressed areas of the State. The Corporation administers various economic development programs which provides tax incentives designed to attract new businesses to New York State and to enable existing businesses to expand and create more jobs. The Corporation has over 150 subsidiaries which are consolidated for financial reporting purposes. Our firm provides audit and related services to various subsidiaries of Empire State Development. Empire State Development has annual revenues in excess of \$2.9 billion and assets of more than \$22 billion.

Employee Benefit Plan Experience - Our Firm has extensive experience with regard to providing audit and related services to retirement, pension and health and welfare benefit plans for numerous private companies, labor unions, not-for-profit organizations, multi-employer plans and other benefit administrators. Some of the larger unions and employee benefit plans that we provide annual audit and related services to are as follows:

- Buffalo District Council 35 of the AFSCME
- Nassau County Deferred Compensation Plan
- Communication Workers of America Local 1122
- Communication Workers of America Local 1168
- Communication Workers of America Local 51025
- Fairport Educators Association
- Teamsters Local Union No. 264
- Truck Drivers Local Union No. 449
- Teamsters Joint Council No. 46
- Cement Masons Local Union No. 111

Taft-Hartley Trust Funds - Our Firm has experience in providing services to clients who use Taft-Hartley Trust Funds. Some of those clients are as follows:

- America's Family Benefit Funds - Pension Fund, Welfare Fund, 401(k) Plan
- Cement Masons Local Union No. 111 Pension Fund
- I.B.E.W. Local Union No. 237 Pension, Annuity and Health and Welfare Plan
- West Seneca Teachers Association, Inc. Benefit Trust Fund

Rules and Regulations - Our Firm has extensive experience with the rules and regulations related to audits of, and compliance requirements for, labor organizations including, but not limited to, the following:

- Assisting clients with U.S. Department of Labor audits
- Employee Retirement Income Security Act of 1974 (ERISA),
- Internal Revenue Code Section 501(c)(5),
- U.S. Department of Labor rules and regulations.

Department of Labor Audits - Our Firm's employee benefit clients have been through numerous Department of Labor audits without the development of any accounting issues. These audits have confirmed that our Firm fully complies with auditing and reporting standards. Compliance with auditing and reporting standards by our Firm is assured through various methods, including the:

- Use of personnel experienced with employee benefit plans.
- Requirement that personnel receive regular continuing education in employee benefit plan matters.
- Access by personnel to current authoritative guidance with regard to employee benefit plans.
- Focus on employee benefit plan clients during peer reviews and in-house quality reviews.

Client References

The following individuals may be contacted to provide references regarding the quality of annual audit services provided by our Firm:

Mr. Denis E. Wilson, Sr.
Executive Director
Fulmont Community Action Agency, Inc.
P.O. Box 835
Fonda, New York 12068
(518) 853-3011
exsecretary@fulmont.org

Mr. William Porter
Director
Action for a Better Community, Inc.
400 West Avenue
Rochester, New York 14611
(585) 325-5116 ext. 1727
wporter@abcinfo.org

Ms. Tanya Shalor
Executive Director
Opportunities for Otsego, Inc.
3 West Broadway
Oneonta, New York 13820
(607) 433-8000
tshalor@ofoinc.org

Mr. Andrew Studley
Chief Executive Officer
Cattaraugus Community Action, Inc.
25 Jefferson Street
Salamanca, New York 14779
(716) 945-1041
astudley@ccaction.org

ORGANIZATION, SIZE AND STRUCTURE

EFPR provides audit, accounting, consulting and tax services to over 450 nonprofit organizations, including 22 community action organizations on an annual basis. We serve more than 350 organizations which require an audit performed in accordance with Government Auditing Standards and over 250 clients that require audits performed in accordance with the provisions of Office of Management and Budget (OMB) Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards. The Firm employs 200 professionals with 45 partners and directors. The Firm's Nonprofit Practice Group consists of more than 40 individuals who keep up-to-date on emerging trends and proposed legislation that could impact our nonprofit clients.

Our Firm has offices located in Williamsville, Rochester, and Corning, New York. The majority of the work on this engagement will be performed at the Agency's office in Syracuse, New York by the professionals from the Firm's Nonprofit Practice Group. Please see Appendix A for the detailed resumes of the Firm's key Nonprofit Practice Group members and Appendix B for a partial listing of nonprofit organizations which are our clients.

Independence

EFPR is independent of People's Equal Action and Community Effort, Inc. (the Agency) as defined by generally accepted auditing standards and U.S. Government Accountability Office (GAO)'s Government Auditing Standards. Accordingly, no relationship exists between EFPR and the Agency or any of its employees, Board members or with any person or agency that constitutes a conflict of interest with respect to the Agency.

Licensed to Practice in New York State

EFPR Group, CPAs, PLLC is licensed to practice in New York State. Please see Appendix A for evidence of the firm's license to practice and licenses of key individuals to be assigned to the engagement.

Quality Assurance

Peer Review

EFPR Group, CPAs, PLLC retains an independent accounting firm to conduct a review of its system of quality control every three years in accordance with the rigorous standards of the American Institute of Certified Public Accountants. In May 2023, our Firm successfully completed the most recent peer review of its accounting and auditing practice. The review determined that the Firm complies with the stringent quality control standards set by the American Institute of Certified Public Accountants. Our Firm has received the highest rating possible (pass) with no letter of comments being required in each of its last 11 peer reviews. According to the peer review team, less than one percent of the firms in the nation achieve this level of excellence. We believe that this attests to our commitment to quality. Peer reviews, which are performed every three years, are required of all CPA firms and are conducted in accordance with rules issued by the American Institute of Certified Public Accountants. (See Appendix C for a copy of the report issued in connection with our most recent peer review.)

The peer review included a review of all of the Firm's major client categories, including audits conducted in accordance with generally accepted Government Auditing Standards and the provisions of Office of Management and Budget (OMB) Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards.

CPAmerica, Inc.

EFPR is an independently owned and operated member firm is CPAmerica, Inc., one of the largest associations of CPA firms in the United States. Through our affiliation, we have instant access to the expertise and resources of more than 4,000 professionals and more than 700 partners. CPAmerica is a member of Crowe Global, providing our firm access to the eighth largest accounting network in the world, with over 200 independent accounting and advisory firms in 130 countries. By supplementing our services, CPAmerica allows us to:

- Enhance our client services and broaden our capabilities overall
- Expand our domestic and international coverage
- Gain greater technical knowledge in specialty areas
- Utilize professionals with experience in a wide range of industries

- Access the most up-to-date technical information
- Participate in the latest training programs
- Utilize state-of-the-art, customized computer systems
- Provide our clients with key contacts and sophisticated professionals throughout the U.S.

CPAmerica brings us the necessary tools to help us better serve our clients with greater flexibility, efficiency and cost effectiveness.

AICPA Employee Benefit Plan Audit Quality Center

The Firm is a member of the American Institute of Certified Public Accountants (AICPA) Employee Benefit Plan Audit Quality Center.

The Center was established to promote the quality of employee benefit plan audits. To achieve this goal, the Center has created a community of firms that demonstrate a commitment to employee benefit audit quality, and supports those firms by:

- Providing members with timely communication of regulatory developments, best practices guidance, and technical updates.
- Providing members with an online community forum for sharing best practices as well as discussions on audit, accounting, and regulatory issues.
- Maintaining relationships with, and acting as a liaison to, the DOL on behalf of member firms.
- Providing Center members with a marketing toolkit to facilitate promotion of their membership in the Center.
- Providing information about the Center's activities to other employee benefit plan stakeholders.

In addition, the Center requires that a selection of these engagements be subject to our external peer review to ensure we are meeting these high standards.

STAFF QUALIFICATIONS

Achieving our present position in the profession has come as a result of being responsive to the needs of our clients. Accordingly, we will assemble an engagement team that will include personnel with extensive experience in performing audits of community action organizations. Our proposed service team are experts in providing audit services to community action organizations and are completely familiar with all of the programs operated by the Agency and will be available year-round with nonprofit industry expertise. The key individuals to be assigned and their roles are as follows:

Douglas E. Zimmerman will serve as the engagement review partner. Doug will provide a secondary review of all deliverables and critical engagement decisions and will be available throughout the engagement to consult and review on any auditing or accounting questions that may arise. He has over 39 years of public accounting experience and currently functions as a partner in the Firm. He has extensive experience in providing audit, accounting and consulting services for numerous nonprofit and community action organizations. Doug is licensed in New York, Florida and Massachusetts as a Certified Public Accountant.

David A. Urban will serve as the partner in charge of our relationship with People's Equal Action and Community Effort, Inc. David will oversee all services provided and ensure that they are delivered in a timely and efficient manner. He will be responsible for all matters concerning accounting policy, participate in the planning phases of our engagement, review all working papers and reports prepared, and attend meetings with management and the Board. He has over 39 years of public accounting experience. He currently functions as a partner in the Firm and has extensive experience in providing audit, accounting and consulting services for numerous nonprofit and community action organizations. David is licensed in New York State as a Certified Public Accountant.

Jonathon Gemerek will serve as an engagement manager, overseeing the day-to-day performance of the audit. Jon has over seven years of public accounting experience. He currently functions as a manager in the Firm and has extensive experience in providing audit, accounting and consulting services to numerous community action agencies and nonprofit organizations. Jon is licensed in New York State as a Certified Public Accountant.

McKenna Steklasa will serve as the tax accountant assigned to this engagement overseeing the preparation of the various tax filings. McKenna has over three years of tax compliance and tax audit experience. She currently functions as a senior accountant in the Firm and has extensive experience in providing comprehensive tax services to numerous nonprofit organizations.

Michael Caruso will serve as a senior accountant on this engagement. Mike has over three years of public accounting experience. He currently functions as a senior accountant in the Firm and has extensive experience in providing audit, accounting and consulting services to numerous community action agencies and nonprofit organizations.

Staff Accountant: Your account will also be assigned an additional staff accountant from the Firm's Nonprofit Practice Group, who will work as part of the engagement team in performing your audit.

Continuing Professional Education

With regard to continuing professional education (CPE), each of our staff members is required to complete an annual minimum of 40 hours of CPE programs approved by the American Institute of Certified Public Accountants. Additionally, since we perform audits in accordance with generally accepted Government Auditing Standards (GAGAS) (over 350 each year), our staff members must complete at least 24 of the 80 hours (over a two-year period) of CPE in subjects directly related to the government and nonprofit auditing environment. All of the members of the Firm's Nonprofit Practice Group focus their CPE on nonprofit industry training, including new FASB and government standards, Uniform Guidance, and Government Auditing Standards.

Staff Continuity

Continuity is an important element when selecting a CPA firm. We are committed to maintaining the same team of professionals (Senior through Partner) on your engagement year after year. We strive at strengthening our team members' client relationship by maintaining this level of continuity. However, in the event our clients request that there be a rotation of any level of staffing, we have a significant amount of bench strength and can easily accommodate that request.

Turnover in the public accounting industry typically averages over 20 percent annually. EFPR Group, CPAs, PLLC has taken numerous steps to try to keep turnover as low as possible. We believe that this results in the ability to provide improved professional services to our clients. The firm's turnover over the last three years has been approximately eight percent, less than half the industry average.

Our Firm has numerous policies in place in order to retain and monitor the professional staff in the Firm. We have a career advisor program which match senior professionals with junior staff to allow individualized career monitoring and guidance. We also have a robust flexible schedule program which allow staff to modify their work schedule to allow for an appropriate work/life balance.

In 2023, the Firm introduced "EFPR 2080." This is our innovative, first to the market, staff work/life balance initiative. EFPR 2080 eliminates the burden of long hours typically associated with the Public Accounting profession and allows staff to balance the real life demands of the work environment and an active and enjoyable home environment. This initiative has virtually eliminated the turnover typically associated with a Public Accounting firm.

AUDIT APPROACH TO THE ENGAGEMENT

Our audits are made in accordance with auditing standards generally accepted in the United States of America and, accordingly, include such tests of the accounting records and other auditing procedures as we consider necessary and appropriate in order to express an opinion on the financial statements.

Although audits conducted by different firms should all comply with certain professional requirements and thus might appear similar in nature, you should distinguish individual firms by at least two key factors:

1. The extent to which the firm understands or expands its understanding of your nonprofit organization in advance of the audit and tailors its auditing procedures to the conditions and needs of the Agency.
2. The pertinent skills and processes the auditor can bring to bear upon the engagement to ensure an effective and efficient audit.

Transition from Current Auditor

Changing auditors for the Agency should not be a difficult task. Fortunately, your proposed engagement team has had many opportunities over the years to step in as the new auditor. This experience helps ensure that the transition goes as smoothly as possible. From communicating with the predecessor auditor, reviewing their work papers, documenting and understanding your business processes, we will focus on minimizing the challenges that sometimes come with an auditor change. We will obtain as much information as possible from your predecessor auditor and then assemble a list of any items needed from the Agency's management, along with mutually agreed-upon response dates. Our objective as your professional service provider will be to front load as much work as possible, including our transition as your external auditor. Because of your engagement team's extensive experience with nonprofit and community action organizations, our engagement team will hit the ground running, resulting in minimal disruption to your day-to-day operations.

Financial Statement Audit Approach

Audit examinations performed by our Firm are conducted from a risk-based approach. This approach yields two major benefits:

- Maximization of understanding of the Agency's operating environment, and
- Minimization of audit time by starting with broad considerations and narrowing to specific audit objectives in critical areas.

The audit of the financial statements of People's Equal Action and Community Effort, Inc. will consist of the following four phases:

- Planning
 - Systems evaluation
 - Testing
 - Reporting
- Planning is the first step in the audit engagement and provides the foundation for the direction of the audit. This phase of the audit involves meeting with the Audit Committee and management of the Agency to clearly identify the lines of communication, perform the risk analysis, discuss the audit scope and concerns and set expectations. While facilitating an understanding between our firm and your Agency, we highlight areas, which will receive emphasis during our audit. This type of analytical review process permits identification of critical areas. As a result, appropriate audit procedures are focused therein.

- Systems Evaluation consists of the following steps:
 - A review of internal control systems of the Agency;
 - A review of the information technology systems utilized by the Agency to prepare its accounting records and monitor compliance with regulatory requirements;
 - An identification of control strengths and weaknesses in management and accounting controls; and
 - The development of a tailored audit program to be responsive to the Agency's concerns and reflective of the internal control system.
- Testing is the largest part of the audit process and includes both compliance test of internal controls and regulatory requirements and substantive test of the Agency's financial data.

EFPR Group, CPAs, PLLC uses sampling in selecting items for examination by compliance and/or substantive tests where it is determined to be cost beneficial to sample the population. Our Firm has an Audit and Accounting Manual which contains procedures for the control and evaluation of sampling risk, selection of samples, and evaluation of sample results.

Audit sampling will normally be used to perform the following tests:

- Substantive tests as part of the audit of the Agency's basic financial statements;
 - Compliance tests to provide reasonable assurance that internal control (accounting and administrative) procedures used in administering federal and state financial assistance programs are being applied as prescribed; and
 - Substantive tests of compliance with laws and regulations as part of the audit of the basic financial statements and for the purpose of reporting on compliance with laws and regulations as they relate to the schedule of federal financial assistance.
- Reporting is completed at the conclusion of the audit process. This phase will include the preparation of the draft financial statements and management letter. Management of the Agency will be provided drafts of all reports. These drafts will be reviewed in detail and any questions or concerns of management will be appropriately addressed. Reports will only be finalized after approval of management and the Audit Committee of the Agency.

Our management letter will discuss internal control recommendations and suggestions for procedural improvements we identified as part of the audit. The letter will also include observations about accounting methods and procedures, business and industry practices or issues, operational ideas, and suggestions to further enhance the Agency's operations. We will advise you of any new accounting pronouncements that have been or may be issued and indicate their potential impact.

Single Audit Approach

Determining Major Programs

To meet the provisions of the Single Audit Act and Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, we will use a risk-based approach to determine which Federal programs are major programs. This risk-based approach will include consideration of current and prior audit experience, oversight by Federal agencies and pass-through entities and the inherent risk of the Federal program. The following is the approach we will follow in our single audit:

- Determine Type A programs
- Determine high-risk Type A programs
- Determine high-risk Type B programs
- Determine programs to be audited as major programs.

Identification of Material Compliance Requirements

In performing the Single Audit, we will focus on testing those compliance requirements that are material to each program. The OMB compliance supplement identifies the general categories of material compliance requirements. The updated compliance supplement identifies specific requirements for the Federal programs determined to be major programs. While the compliance supplement will be used as a starting point to identify material compliance requirements, we will also review other documents to consider potential material requirements. Documents that may be considered include the Code of Federal Regulations, Assistance Listings (formerly the Catalog of Federal Domestic Assistance), program and grant award letters, and grant guides and audit manuals. We will also discuss program requirements, new regulations, and program changes with respective program managers during the planning phase of the engagement to identify additional or new material compliance requirements. Only those requirements that are considered to be material are subject audit test work. The following are the 12 categories of requirements identified in the compliance supplement:

- | | |
|--|---|
| • Activities allowed or unallowed | • Allowable costs/cost principles |
| • Cash management | • Eligibility |
| • Matching, level of effort, earmarking | • Period of availability of Federal funds |
| • Procurement, suspension and debarment | • Program income |
| • Real property acquisition and relocation | • Reporting |
| • Subrecipient monitoring | • Special tests and provisions |

OMB's compliance supplement describes characteristics of internal control relating to each of the five components of internal control that should reasonably assure compliance with the requirements of Federal laws, regulations, and program compliance requirements. A description of the components of internal control is as follows:

- Control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure.
- Risk assessment is the entity's identification and analysis of relevant risks to the achievement of its objectives. This forms a basis for determining how the risks should be managed.
- Control activities are the policies and procedures that help to ensure that management's directives are carried out.
- Information and communication are the means to identify, capture, and exchange information in a form and time frame that enable people to carry out their responsibilities.
- Monitoring is the process that assesses the quality of internal control performance over time.

Level of Staff and Number of Hours to be Assigned

The following is an estimated number of hours by staff classification for each segment of the Agency's audit, including the single audit:

<u>Phase</u>	<u>Estimated number of hours</u>			<u>Total</u>
	<u>Partner</u>	<u>Manager</u>	<u>Senior/Staff</u>	
Planning	4	4	5	13
Systems evaluation	4	6	25	35
Testing	12	44	130	186
Reporting	<u>20</u>	<u>6</u>	<u>-</u>	<u>26</u>
	<u>40</u>	<u>60</u>	<u>160</u>	<u>260</u>

Hybrid/Remote Auditing

At EFPR, our audit teams have become very proficient at auditing remotely and working with clients to ensure that the most efficient audit process is being achieved. Information is shared through our secure client portal and discussions are carried on through virtual platforms such as Microsoft Teams, WebEx or Zoom.

We are able to perform the audit remotely, on-site at the Agency's offices, or under a hybrid approach. We work with each of our clients individual circumstances to determine which approach is best given their own health and safety protocols.

Reporting to the Board of Directors

Our goal is to work with client personnel from the beginning through the conclusion of an engagement. Involvement of client personnel not only increases our understanding of your organization and provides an effective means of communication between our firm and our client, but also provides for valuable input into the engagement. In working toward the goal of continuity of service to our clients, we provide for regular client meetings, establishing a two-way dialogue with them. We encourage worthwhile exchanges of information to facilitate innovative thinking and problem solving.

As required by professional standards, we will ensure that the Board of Directors will be informed of the following:

- The Auditors' responsibility under auditing standards generally accepted in the United States of America
- The Auditors' responsibility under Government Auditing Standards and the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards
 - Significant accounting policies
 - Management judgments and accounting estimates
 - Significant audit adjustments
 - Other information in documents containing audited financial statements
 - Disagreements with management
 - Management consultation with other accountants
 - Major issues discussed with management prior to retention
 - Difficulties encountered in performing the audit
 - Any other matter which may be important to the fair presentation of the Agency's financial statements.

Scope of Services

The following is an outline of the services to be provided to People's Equal Action and Community Effort, Inc. for the year ending January 31, 2027, and four option years ending January 31, 2028, 2029, 2030 and 2031:

People's Equal Action and Community Effort, Inc.

Services provided by EFPR Group, CPAs, PLLC

- Audit the financial statements in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. The primary purpose of this audit is the expression of an opinion as to the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.
- Issue a report on compliance and internal control over financial reporting and a report on compliance applicable to each major federal program. These reports will communicate any reportable conditions and instances of noncompliance found during our audit.
- Prepare a letter to management detailing comments and suggestions for improvements in internal control or general management techniques which come to our attention during the audit. We will review and explain all observations and recommendations so that appropriate changes may be implemented.
- Prepare U.S. Form SF-SAC - "Data Collection Form for Reporting on Audits of States, Local Governments and Non-Profit Organizations."
- Attend an exit conference with the Organization's representatives at the conclusion of the fieldwork to discuss internal control and program compliance observations and recommendations.
- Attend a meeting with the Finance Committee to present the draft audit report for approval.
- Attend a meeting with the Board of Directors to review the financial statements and management letter.
- Maintain contact throughout the year to discuss: (a) changes in accounting which could affect the Agency and (b) the progress toward fulfilling current needs and future objectives.

Services provided by EFPR Advisory, LLC

- Prepare U.S. Form 990 - "Return of Organization Exempt from Income Tax."

PEACE, Inc. 401(k) Plan (Year ending December 31, 2026)

Services provided by EFPR Group, CPAs, PLLC

- Audit the financial statements in conformity with auditing standards generally accepted in the United States of America and the AICPA Audit and Accounting Guide for Audits of Employee Benefit Plans. The primary purpose of this audit is the expression of an opinion as to the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Services provided by EFPR Advisory, LLC

- Prepare U.S. Form 5500 "Annual Return/Report of Employee Benefit Plan."

Timing

Upon receiving notice of appointment as auditors, we will meet with you and establish a definite time program for the performance of our services. The time program will be established to ensure that work is efficient and structured in such a way as to avoid disrupting the day-to-day routine duties of your staff. The following is an estimated timetable related to performance of our services for the Agency's audit on an annual basis:

Task

Interim fieldwork
Audit fieldwork
Issue draft reports
Issue final reports

Timing

December/January
April/May
By May 13th
Upon approval

CERTIFICATIONS

The certifications included in RFP have been submitted in Appendix D of our proposal. We are very familiar with all the publications referred to in the certification section and all revisions thereof.

OTHER SIGNIFICANT INFORMATION

- Experience - Since EFPR "specializes" in providing audit and related services to nonprofit and community action organizations, our field staff is experienced in providing such services.
- Technology - All of our field staff are equipped with laptop computers and have access to various software packages and databases (e.g. data extraction software, flowchart software, Microsoft Office, etc.) and other electronic means to ensure that the audit is performed in the most efficient manner.
- Affirmative Action - EFPR is an equal opportunity employer and as such possesses a firm commitment to affirmative action. Our Firm does not discriminate against any employee or applicant for employment because of race, creed, color, national origin, sex, age, disability or marital status.
- Legal Disclaimer - "EFPR" is the brand name under which EFPR Group, CPAs, PLLC, EFPR Group Florida, CPAs, PLLC, and EFPR Advisory, LLC provide professional services. EFPR Group, CPAs, PLLC and EFPR Advisory, LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. EFPR Group, CPAs, PLLC and EFPR Group Florida, CPAs, PLLC are licensed independent CPA firms that provide attest services to their clients, and EFPR Advisory, LLC and its subsidiary entities provide tax, advisory, and business consulting services to their clients. EFPR Advisory, LLC and its subsidiary entities are not licensed CPA firms. The entities falling under the EFPR brand are independently owned and are not liable for the services provided by any other entity providing services under the EFPR brand. Our use of the terms "our firm" and "we" and "us" and terms of similar import, denote the alternative practice structure conducted by EFPR Group, CPAs, PLLC and EFPR Advisory, LLC.

* * * * *

We would consider it a distinct privilege to provide professional services as outlined in this letter or any additional services you may desire. Please contact us if there are any questions regarding this letter.

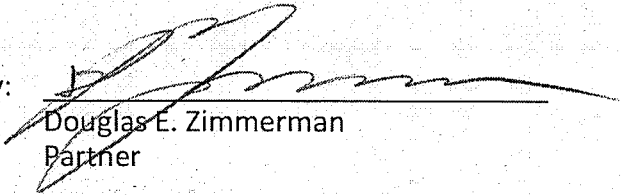
A copy of this letter is enclosed; if the terms of this proposal are satisfactory to you please sign the copy and return it to me at your convenience.

ACCEPTED:

EFPR

PEOPLE'S EQUAL ACTION AND
COMMUNITY EFFORT, INC.

By:



Douglas E. Zimmerman
Partner

By: _____

Date: March 27, 2026

Date: _____

Appendix A

Detailed Resumes of Key Members of the Firm's Nonprofit Practice Group

EFPR GROUP CPAS PLLC

GENERAL INFO

Address

100 SOUTH CLINTON AVENUE SUITE 1500 ROCHESTER NY 14604

Business Entity (3)

Professional Service Limited Liability Company

Company ID

109311

Initial Filing Date

July 07, 2015

Current Through

June 30, 2027

Members/Managers:

License Number	Name
060798	ZIMMERMAN DOUGLAS EDWARD
063844	DAVIS RICHARD JAMES
066732	DILUIGI MARIO
069897	MARASCO JAMES IMMANUEL
073803	URBAN DAVID ANDREW
080111	WILLIAMS ROBERT JAMES
081297	TOMEI VINCENT JAMES III
090478	JOHNSTON CHRISTOPHER MICHAEL



March 24, 2026 09:49 AM (ET)

<https://eservices.nysed.gov/professions/verification-search?pscNumber=109311&professionCode=007>

Douglas E. Zimmerman

Partner

Doug has over 39 years of public accounting experience. He currently functions as a Partner of the Firm and has responsibility for providing audit, accounting and consulting services for numerous community action organizations and other nonprofit organizations.

Doug received a Bachelor of Science degree in Accounting from State University of New York College at Geneseo. He is licensed in New York, Florida and Massachusetts as a Certified Public Accountant.

Doug has experience providing audit and related services to Cattaraugus Community Action, Inc., ACCORD Corporation, Delaware Opportunities, Inc., Fulmont Community Action Agency, Inc., Community Action Partnership for Dutchess County, Inc., Opportunities for Otsego, Inc., New York State Community Action Association, and Washington County Economic Opportunity Council, Inc. d/b/a L.E.A.P.

Professional Affiliations

American Institute of Certified Public Accountants (AICPA)
New York State Society of Certified Public Accountants (NYSSCPA)



PRACTICE AREAS

Nonprofit
Governmental Accounting
Construction and Real Estate

EDUCATION

SUNY Geneseo – B.S., Accounting

CONTACT

PHONE (716) 204-5704

CELL (716) 445-4018

FAX (716) 634-0764

E-MAIL

dzimmerman@efpradvisory.com

ZIMMERMAN DOUGLAS EDWARD

LICENSEE INFO

Address

RUSHVILLE NY

Profession

Certified Public Accountancy (007)

License Number

060798

Date of Licensure

March 29, 1989

Status

Registered

Registered through Date

August 31, 2026

Additional Qualifications

- Not applicable in this profession



March 24, 2026 09:49 AM (ET)

<https://eservices.nysed.gov/professions/verification-search?licenseNumber=060798&professionCode=007>



David A. Urban, CPA, MBA

Partner

David has over 39 years of public accounting experience. He currently functions as a Partner of the Firm and has responsibility for providing audit, accounting and consulting services for numerous nonprofit organizations.

David received a Bachelor of Business Administration degree in Accounting and a Master of Business Administration degree in Finance from Niagara University. He is licensed in New York State as a Certified Public Accountant.

David's clients have included cultural organizations, health and human service agencies, Article 28 health clients, nonprofit medical practices, religious entities, HUD insured projects and various Federal, State and local governmental entities. He annually attends the nonprofit training conferences sponsored by the AICPA and NYSSCPA.

David is very active in the Western New York nonprofit community. He has served on various boards and has a special interest in organizations focused on animal welfare. David lectures on current issues facing nonprofit organizations and has focused his career on providing superior professional services to nonprofit organizations throughout Western New York.

David has experience providing audit and related services to Fulmont Community Action, Inc., Warren-Hamilton Counties Action Committee for Economic Opportunity, Inc., Schenectady Community Action Program, Inc., Economic Opportunity Council of Suffolk, Inc., Adirondack Community Action Program, Inc. and Mohawk Valley Community Action Agency, Inc.

Professional Affiliations

American Institute of Certified Public Accountants (AICPA)
New York State Society of Certified Public Accountants (NYSSCPA)
NYSSCPA, Nonprofit Committee

Community Affiliations

Niagara Aquarium Foundation, *former Board Member and Treasurer*
Niagara County SPCA, *former Board Member and Treasurer*
Alzheimer's Association of WNY, *former Board Member and Treasurer*
Community Services for the Developmentally Disabled, *former Finance Committee Member*



PRACTICE AREAS

Nonprofit
Construction and Real Estate

EDUCATION

Niagara University – B.S.,
Accounting
Niagara University - MBA,
Finance

CONTACT

PHONE (716) 204-5722

FAX (716) 634-0764

E-MAIL

durban@efpradvisory.com

URBAN DAVID ANDREW

LICENSEE INFO

Address

WHEATFIELD NY

Profession

Certified Public Accountancy (007)

License Number

073803

Date of Licensure

May 18, 1995

Status

Registered

Registered through Date

July 31, 2026

Additional Qualifications

- Not applicable in this profession



March 24, 2026 09:49 AM (ET)

<https://eservices.nysed.gov/professions/verification-search?licenseNumber=073803&professionCode=007>

Jonathon Gemerek **Manager**

Jon has over eight years of public accounting experience. He currently functions as a Manager of the Firm and has responsibility for providing audit, accounting and consulting services for numerous community action organizations and other nonprofit organizations.

Jon received a Bachelor of Science degree and a Master of Science degree in Accounting from D'Youville College. He is licensed as a Certified Public Accountant in New York State.

Jon has experience providing audit and related services to Opportunities for Otsego, Inc., Delaware Opportunities, Inc., Joint Council for Economic Opportunity of Clinton and Franklin Counties, Inc., Warren-Hamilton Counties Action Committee for Economic Opportunity, Inc., Greater Opportunities for Broome and Chenango, Inc., and Community Action Partnership for Dutchess County, Inc.



PRACTICE AREAS

Nonprofit
Governmental Accounting

EDUCATION

D'Youville College – B.S.,
Accounting
D'Youville College - M.S.,
Accounting

CONTACT

PHONE (716) 204-5711

FAX (716) 634-0764

E-MAIL

jgemerek@efpradvisory.com

GEMEREK JONATHON STEVEN

LICENSEE INFO

Address

CHEEKTOWAGA NY

Profession

Certified Public Accountancy (007)

License Number

139262

Date of Licensure

June 03, 2022

Status

Registered

Registered through Date

March 31, 2028

Additional Qualifications

- Not applicable in this profession



March 24, 2026 09:49 AM (ET)

<https://eservices.nysed.gov/professions/verification-search?licenseNumber=139262&professionCode=007>



Michael Caruso **Senior Accountant**

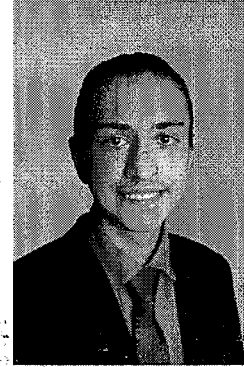
Mike has over four years of public accounting experience. He currently functions as a Senior Accountant of the Firm and has responsibility for providing audit, accounting and consulting services for numerous community action agencies and nonprofit organizations.

Mike received a Bachelor of Science degree in Accounting and Finance from State University of New York College at Fredonia and is working towards a Master of Business Administration degree in Accounting from Liberty University.

Mike has experience providing audit and related services to Fulmont Community Action Agency, Mohawk Community Action Agency, Delaware Opportunities and Opportunities for Otsego.

Community Affiliations

Greater Buffalo Counseling Centers, *Finance Committee Member*,
Social Media Committee Member



PRACTICE AREAS

Nonprofit
Governmental Accounting

EDUCATION

SUNY Fredonia – B.S., Accounting
and Finance
Liberty University - M.B.A.,
Accounting

CONTACT

PHONE (716) 204-5748

FAX (716) 634-0764

E-MAIL

mcaruso@efpradvisory.com



McKenna Steklasa
Senior Accountant

McKenna has over four years of public accounting experience. She currently functions as a Senior Accountant of the Firm and has responsibility for providing audit, accounting and taxation services for numerous nonprofit organizations.

McKenna received a Bachelor of Science degree in Public Accountancy and a Bachelor of Science degree in Finance from State University of New York College at Fredonia.



PRACTICE AREAS
Nonprofit tax fillings

EDUCATION
SUNY Fredonia – B.S., Public
Accountancy
SUNY Fredonia - B.S., Finance

CONTACT
PHONE (716) 204-5709
FAX (716) 634-0764
E-MAIL
msteklasa@efpradvisory.com

Appendix B

Partial Nonprofit Client List

**PARTIAL LISTING OF NONPROFIT
ORGANIZATIONS WHICH ARE OUR CLIENTS**

- 1216 Pacific Avenue Housing Development Fund Corporation
- * 158 Chenango Street Housing Development Fund Company, Inc.
- 233 Stuyvesant Avenue Housing Development Fund Corporation
- * 272 to 280 Linwood Avenue, Inc.
- * 314 Hudson Street Corporation
- * 50-60 Kosciuzko Street Housing Development Fund Company, Inc.
- 529 Exchange Housing Development Fund Company
- * A.C. Ware Housing Development Fund Company, Inc.
- * ACCORD Corporation
- * Action for a Better Community, Inc.
- Action for a Better Community Foundation, Inc.
- * Adirondack Community Action Programs, Inc.
- Adirondack Community Housing Trust
- Adirondack Roots, Inc.
- * Akeley Landing Housing Development Fund Corporation
- Alfred State College Development Fund
- All Our Kin, Inc.
- American Overseas Memorial Day Association Foundation
- Alumni Association of the City College of New York
- * AME-Zion Trinity Housing Development Fund Co., Inc.
- Amherst Chamber of Commerce, Inc.
- * Amsterdam Housing I, Inc.
- * Arbor Development
- AspireHope NY
- Association for a Better New York, Inc.
- Auxiliary Service Corporation of SUNY at Farmingdale
- The Auxiliary Enterprise Board of New York City College of Technology, Inc.
- Auxiliary Enterprises Corporation of Hunter College of the City University of New York
- Auxiliary Enterprises of the City University of New York - Graduate School and University Center
- Fiduciary Accounts
- Baruch College Early Learning Center, Inc.
- Bernard M. Baruch College Association, Inc.
- Bernard M. Baruch College Auxiliary Enterprises Corporation
- BioBAT, Inc.
- Black Achievers Inc.
- * Blossom Village Housing Development Fund Corporation
- Borough of Manhattan Community College Association, Inc.
- Borough of Manhattan Community College Auxiliary Enterprises Corporation

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

**PARTIAL LISTING OF NONPROFIT
ORGANIZATIONS WHICH ARE OUR CLIENTS**

Borough of Manhattan Community College Early Childhood Center

BRASS Foundation

Breakthrough New York, Inc.

Bridge Street Development Corporation

Brockport Child Day Care Center, Inc.

Bronx Community College Association, Inc.

Bronx Community College Auxiliary Enterprises Corporation

Brooklyn College Auxiliary Enterprise Corporation

Brooklyn College Child Care Services, Inc.

Buffalo Academy of Science Charter School

Buffalo District Council 35 of AFSCME, AFL-CIO

Buffalo Fine Arts Academy, Inc. (Buffalo AKG Art Museum)

Buffalo Institute for Medical Research, Inc.

Buffalo Philharmonic Orchestra Society, Inc.

Buffalo Philharmonic Orchestra Society Foundation, Inc.

Buffalo Place, Inc.

Burchacon Housing, Inc.

Burchfield Penney Arts Center (Buffalo State College)

Burnt Hills-Ballston Lake Housing Development Fund Company, Inc.

Cambria Volunteer Fire Company, Inc.

Canandaigua Local Development Corporation

Carousel Society of the Niagara Frontier, Inc.

* CASA-Trinity, Inc.

* Castorland Housing Development Fund Company, Inc.

* Cattaraugus Community Action, Inc.

Center for Elder Law and Justice, Inc.

Champion Place, Inc.

Chartwells at SUNY College at Plattsburgh

Chautauqua Blind Association, Inc.

Chemung County Child Care Council, Inc.

Chemung County Land Bank

Chemung County Property Development Corporation

Chief Administrative Office Agency Fund (SUNY Downstate)

Child Care Coalition of the Niagara Frontier, Inc.

Child and Family Resources, Inc.

Child Development Center at Queens College, Inc.

Children's Center at Brooklyn, Inc.

Children's Center at Purchase College, Inc.

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

**PARTIAL LISTING OF NONPROFIT
ORGANIZATIONS WHICH ARE OUR CLIENTS**

Children's Center at SUNY Oswego, Inc.
Children's Center of John Jay College of Criminal Justice
Children's Guild Foundation, Inc.
Children's Learning Center at Hunter College
Children's Place at the Plaza
Children's Rehabilitation Foundation of the Variety Club of Buffalo, Inc.
* Chittenden Housing Corporation
* Church Alliance of Millbrook Housing Development
City College Auxiliary Enterprise Corporation
City College Child Development Center, Inc.
City College for the Arts, Inc.
City College Student Services Corporation
City University of New York Graduate School of Public Health
City University of New York School of Law Student Association, Inc.
City University of New York Student Senate
Citizens' Opportunity for Development and Equality
* Coats Street Housing Development Fund Corporation
College Association of New York City College of Technology, Inc.
College of Staten Island Association, Inc.
College of Staten Island Auxiliary Services Corporation, Inc.
* Columbia Opportunities, Inc.
Communication Workers of America 51211 CWA NABET Local
Communication Workers of America Local 1122
Communication Workers of America (CWA) Local No. 1168
* Community Action of Orleans & Genesee
* Community Action Partnership of Dutchess County, Inc.
Community Foundation of Tompkins County, Inc.
Community Missions of the Niagara Frontier
Community Progress, Inc.
Community Services Programs, Inc.
Compeer West, Inc.
Comprehensive Interdisciplinary Developmental Services
* Corn Hill Housing Development Fund Corporation
Cortland College Foundation, Inc.
Cortlandt-Peekskill Regional Paramedics Station, Inc.
Coville Bay, Inc.
Cradle Beach, Inc.

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

**PARTIAL LISTING OF NONPROFIT
ORGANIZATIONS WHICH ARE OUR CLIENTS**

- * Delaware Opportunities, Inc.
- * Delta Development of Western New York, Inc.
 - Delta Sigma Theta Sorority, Inc. Buffalo Alumnae Chapter
 - Developmental Disabilities Alliance of Western New York
 - Doctoral and Graduate Students' Council of the City University of New York - Graduate School and University Center Fiduciary Accounts
 - Downstate Technology Center, Inc.
- * Drake Manor Housing Development Fund Corporation
 - Dutchess County Schools Cooperative Workers' Compensation
 - Dutchess County-Poughkeepsie Land Bank
 - Dutchess Educational Health Insurance Consortium
- * East River Road Housing Development Fund Corporation
- * Economic Opportunity Council of Suffolk, Inc.
 - Ella Baker/Charles Romain Child Development Center of Medgar Evers College
 - Emerald Corporate Center Economic Development Corporation
 - Empire Justice Center
 - Empire State College Foundation, Inc.
 - Empire State College Student Activity Fee Fund
- * Ennio Cerquetti Memorial Development Corporation
 - Epilepsy Association of Western New York, Inc.
 - Epilepsy Fund of Western New York, Inc.
 - Episcopal Community Housing Development Organization, Inc.
 - Erie-County Bar Association-Aid to Indigent Prisoners Society, Inc.
 - Erie-Niagara Health Education Center, Inc.
 - Eugenio Maria De Hostos Community College Association, Inc.
 - Eugenio Maria De Hostos Community College Auxiliary Enterprises Corporation, Inc.
 - ETC Housing Corporation
 - Faculty Student Association of Downstate Medical Center, Inc.
 - Faculty Student Association of the State College of Optometry, Inc.
 - Faculty Student Association of SUNY College at Fredonia, New York, Inc.
 - Faculty Student Association of SUNY Stony Brook, Inc.
 - Faculty Student Association of Westchester Community College, Inc.
 - Faculty-Student Association of State University College at Buffalo, Inc.
 - Fairport Educators Association
- * Family Planning of South Central New York
 - Finger Lakes Community Development Corporation
 - Finger Lakes Workforce Investment Board
 - Fiorello H. Laguardia Community College Association, Inc.

**PARTIAL LISTING OF NONPROFIT
ORGANIZATIONS WHICH ARE OUR CLIENTS**

Fiorello H. Laguardia Community College Auxiliary Enterprises Corporation
Foundation 214
Franklin County Community Housing Council, Inc.
Friends of Charles Darwin Foundation
Friends of the Night People, Inc.
Friends of the North Country, Inc.
* Friendship Manor Housing Development Fund Corporation
* Fulmont Community Action Agency, Inc.
* Fulton County Community Heritage Corporation
Genesee Community College Foundation, Inc.
Genesee Community College Foundation Housing Services, Inc.
Genesee Valley Improvement Corporation
* Genesee Valley Rural Preservation Council, Inc.
Gerard Place Housing Development Fund Co., Inc.
Getzville Fire Company, Inc.
Gillam Grant Community Center, Inc.
Girl Scouts of Western New York, Inc.
Gleneida Housing Development Fund Company, Inc.
GLOW Young Men's Christian Association, Inc.
* God City Housing Development Fund Company, Inc.
* Goose II Housing Development Fund Company, Inc.
Gracie Mansion Conservancy
Graduate Student Organization at SUNY Stony Brook, Inc.
Grand Chapter of the State of New York Royal Arch Masons
* Greater Opportunities for Broome and Chenango, Inc.
Groove With Me, Inc.
GSUC Child Development and Learning Center
* Hartford Place Housing Development Fund Corporation
Health Science Center of Brooklyn Foundation, Inc.
Heart of the City Neighborhoods
Herbert H. Lehman College Association for Campus Activities, Inc.
Herbert H. Lehman College Auxiliary Enterprise Corporation, Inc.
Holy Trinity Lutheran Church
Homeless Alliance of Western New York, Inc.
Homespace Corporation
Housing Options Made Easy, Inc.
Hostos Community College Children's Center, Inc.
Hunter's Hope Foundation, Inc.

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

**PARTIAL LISTING OF NONPROFIT
ORGANIZATIONS WHICH ARE OUR CLIENTS**

I.B.E.W. Local Union No. 237

Ibero-American Action League, Inc.

Ibero-American Development Corporation

* Idlewild Terrace Housing Development Fund Corporation

Impact Ministries USA

Insead North America, Inc.

International Union of Operating Engineers

Ithaca Montessori School

* JCEO of Clinton and Franklin Counties, Inc.

John Jay College of Criminal Justice Auxiliary Services Corporation, Inc.

John Jay College of Criminal Justice Student Activities Association, Inc.

Kelly for Kids Foundation, Inc.

* Kennedy Towers Housing Development Fund Corporation

* Kenwood Housing Development Fund Corporation

Keuka Housing Council, Inc.

King Center Charter School

Kingston City Land Bank

Kingston Local Development Corporation

Kingsborough Community College Association, Inc.

Kingsborough Community College Auxiliary Enterprises Corporation

Kleinhans Music Hall Management, Inc.

* La Casa de Los Tainos Housing Development Fund Co., Inc.

LaGuardia Community College Early Childhood Learning Center Programs

Labor Management Healthcare Fund

Lake Champlain-Lake George Regional Development Corporation

Lakeside House, Inc.

Lakeview Housing Development Fund Corporation

Lancaster-Depew Baseball League, Inc.

Land Reutilization Corporation of the Capital Region

Legal Aid Bureau of Buffalo, Inc.

Lehman College Center for the Performing Arts, Inc.

Lehman College Student Child Care Center

Let's Work for Good, Inc.

Liu Shiming Art Foundation

LMHF Strive to Thrive Program, Inc.

Lord of Life Adult and Child Services, Inc.

Lord of Life Lutheran Church

Lothlorien Therapeutic Riding Center

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

PARTIAL LISTING OF NONPROFIT
ORGANIZATIONS WHICH ARE OUR CLIENTS

- Lumber City Development Corporation
Lutheran Service Society of New York
* MAC Housing Development Fund Co., Inc.
* Main-Best Housing Development Fund Company, Inc.
Manhattan Community College Foundation, Inc.
* Margert Community Corporation
* Marion Apartments
Mayor's Fund to Advance New York City
Medgar Evers College Auxiliary Enterprises Corporation
Medgar Evers College Student Faculty Association, Inc.
Mental Health Association in Niagara County, Inc.
Mental Health Association of Erie County, Inc.
Mental Health Association of Franklin County, Inc.
Mental Health Association of Rochester/Monroe, Inc.
Millgrove Volunteer Fire Department, Inc.
* Mohawk Valley Community Action Agency, Inc.
* Monsignor Kirby Apartments Housing Development Fund Company, Inc.
* Mount St. Mary's Housing Development Fund Company, Inc.
Mountain Top Arboretum
My Place Home for the Homeless, Inc.
Nassau Senior Housing Development Fund Corporation
National Association of Transportation Officials, Inc.
National Postal Mail Handlers Union Local No. 309
Neurovascular Diagnostics, Inc.
New Rochelle Downtown Business Improvement District
New York State Community Action Association, Inc.
New York State Head Start Association, Inc.
New York State Rural Housing Coalition, Inc.
Newburgh Community Land Bank
Niagara Charter School
Niagara County Electrical Construction Joint Apprenticeship
* Niagara Community Action Program, Inc.
Niagara Frontier Radio Reading Service, Inc.
Niagara-Orleans Regional Land Improvement Corporation
North East Community Center, Inc.
* Northwest Buffalo Community Center, Inc.
* Northpointe Council, Inc.
Oikos Development Corporation

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

**PARTIAL LISTING OF NONPROFIT
ORGANIZATIONS WHICH ARE OUR CLIENTS**

- * Oneonta Small Family Housing Development Fund Company, Inc.
- * Opportunities for Otsego, Inc.
Oswego County Land Bank Corporation
- * Our Mother of Good Counsel Housing Development Fund Company, Inc.
Plasterers and Cement Masons No. 111 Apprentice Training Fund
- * Pro Action of Steuben & Yates Inc.
Protestant Episcopal Diocese of Western New York, Inc.
Public Realm Improvement Fund Governing Group
Purchase College Association, Inc.
Purchase Student Senate Association, Inc.
Putnam County Economic Development Corporation
Putnam County Housing Corporation
Queens College Association
Queens College Auxiliary Enterprises Association
Queens College Intercollegiate Athletics Program
Queens College Special Project Fund, Inc.
Queensborough Community College Auxiliary Enterprise Corporation, Inc.
Queensborough Community College Student Activity Association
R.O.U.S.E., Rural Preservation Corporation
Rapids Volunteer Fire Company, Inc.
Red Hook Initiative, Inc.
Regional Food Bank of Northeastern NY, Inc.
Rensselaer County Housing Resources
Response to Love Center
Riverside Commons Housing Development Fund Company
- * Riverside Episcopal Housing Development Fund Company, Inc.
Rochester Academy of Science Charter School
Rochester Economic Development Corporation
Rochester Housing Stability Fund Corporation
Rochester Public Library
- * Rouses Point Senior Housing Development Fund Company
Royal Arch Medical Research Foundation
Rural Law Center of New York, Inc.
- * Santa Maria Towers Housing Development Fund Company, Inc.
- * Schenectady Community Action Program, Inc.
Schoharie County Child Development Council, Inc.
Schoharie County Housing Development Fund Company, Inc.
- * Seaway Valley Prevention Council

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**PARTIAL LISTING OF NONPROFIT
ORGANIZATIONS WHICH ARE OUR CLIENTS**

Senior Housing at Mahopac Hills Housing Development Fund Company

* SEPP Housing Development Fund Corporation

SEPP Management Company, Inc.

SEPP Rural Elderly Housing

Sheltering the Homeless is Our Responsibility

Snow Belt Housing Company

South St. Lawrence Planning Corporation

Southold Local Development Corporation

Specialized Early Childhood Center of Western New York, Inc. d/b/a Bornhava

Spectrum Student Periodical, Inc. (SUNY at Buffalo)

* St. Clare Apartments Housing Development Fund Company, Inc.

St. Faith's House Foundation

* St. Lawrence County Community Development Program, Inc.

St. Lawrence Valley Renewal House for Victims of Family Violence

St. Mark's Terrace Dundee Housing Development Fund Corporation

St. Mark's Terrace Housing Development Fund Corporation

* St. Regis Housing Development Fund Co., Inc.

* St. Timothy's Park Villa Housing Development Fund Company, Inc.

Stella and Charles Guttman Community College Association, Inc.

Stella and Charles Guttman Community College Auxiliary Enterprise Corporation

Student Association of the State University College at Fredonia

Student Association of the SUNY at Plattsburgh

Student Government Association of SUNY Maritime College

Student Government Association SUNY at Old Westbury

Suburban Adult Services, Inc.

Suburban Adult Services Foundation, Inc.

Suicide Prevention and Crisis Service, Inc.

SUNY Empire Student Government Association

SUNY College at Old Westbury Auxiliary Service Corporation, Inc.

SUNY College at Oneonta Alumni Association, Inc.

SUNY College at Oneonta Foundation, Inc.

SUNY Plattsburgh College Auxiliary Services, Inc.

Team Hope in Motion, Inc.

Teamsters Joint Council No. 46

Teamsters Local Union No. 118

The Healing Connection, Inc.

The Mountain Top Arboretum, Inc.

The Park School of Buffalo

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PARTIAL LISTING OF NONPROFIT
ORGANIZATIONS WHICH ARE OUR CLIENTS

- * Thurston Housing Development Fund Company, Inc.
- * Timon Towers Housing Development Fund Company, Inc.
- * Tompkins Community Action Agency, Inc.
- Town of Hancock Volunteer Ambulance Corp., Inc.
- Town of Huntington Cultural Affairs Institute
- Town of Huntington Human Services Institute
- Town of Huntington Youth Bureau Development Research Institute
- * Town of Plattsburgh Housing Development Fund Company, Inc.
- Town of Plattsburgh Local Development Corporation
- Town of Union Local Development Corporation
- TRA Group, Inc.
- Trinity Park Housing Development Fund Company, Inc.
- Troy Rehabilitation and Improvement Program, Inc.
- Truck Drivers Union Local 449
- UB Alumni Association
- UConnectCare, Inc.
- Ulster County Community College Association, Inc.
- Ulster County Community College Foundation, Inc.
- Ulster County Economic Development Alliance, Inc.
- Undergraduate and Graduate Student Government of Hunter College of the City University of New York
- Undergraduate Student Government at Stony Brook University, Inc.
- * United Church Manor Housing Development Fund Company, Inc.
- United Students' Government Service Group (Buffalo State College)
- Universal School
- University at Buffalo Dental Student Association, Inc.
- University at Buffalo Graduate Management Student Association
- University at Buffalo Graduate Student Association
- University at Buffalo Medical Student Polity, Inc.
- University at Buffalo Pharmacy Student Association, Inc.
- University at Buffalo Student Association, Inc.
- University at Buffalo Student Bar Association, Inc.
- Upper Mountain Fire Company of Lewiston
- * Urban League of Rochester, Inc.
- War Child USA
- * Warren County Head Start
- * Warren-Hamilton Counties Action Committee for Economic Development
- Warren County Local Development Corporation

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**PARTIAL LISTING OF NONPROFIT
ORGANIZATIONS WHICH ARE OUR CLIENTS**

- Washington County Local Development Corporation
- Waypoint Vets, Inc.
- Wee Care at Labor, Inc.
- * West Henrietta Housing Development Fund Corporation
- Western New York Heritage, Inc.
- * Western New York Independent Living, Inc.
- Western New York Rural Area Health Education Center, Inc.
- Western New York Veteran's Housing Coalition, Inc.
- * Wheatfield Housing Development Fund Company, Inc.
- White-Skipworth Residences Corporation
- WNY Women's Foundation, Inc.
- Women's Prison Association and Home
- * Wyoming County Community Action, Inc.
- York College Association, Inc.
- York College Auxiliary Enterprise Corporation
- York College Child and Family Center
- * YWCA Dayton
- * YWCA of Western New York, Inc.
- * YW-WNY Housing Development Fund Company, Inc.

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

Appendix C

Peer Review Letter



Lisa M. Altschaffl, CPA
 Jeffrey P. Anzovino, CPA, MSA
 Cole F. Beehner, CPA

Joseph E. Petrillo, CPA
 Stacey A. Sanders, CPA, CSEP
 Daniel W. Wilkins, CPA

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

May 25, 2023

To the Partners of EFPR Group LLP
 and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of EFPR Group LLP (the firm) in effect for the year ended November 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of EFPR Group LLP, in effect for the year ended November 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*; *pass with deficiency(ies)* or *fail*. EFPR Group LLP has received a peer review rating of *pass*.

Deluzio & Company LLP

Deluzio & Company LLP

Appendix D

Certifications

Certifications

On behalf of the Offeror:

1. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
2. The individual signing certifies that the Offeror is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Offeror.
3. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
4. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.
5. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
6. The individual signing certifies that the Offeror is a properly licensed certified public accountant, or a public accountant licensed on or before February 1, 2026.
7. The individual signing certifies that the Offeror meets the independence standards of the *Government Auditing Standards*.
8. The individual signing certifies that he/she is aware of and will comply with the GAO Continuing Education Requirement of 80 hours of continuing education every two years; and that 24 hours of the 80 hours education will be in subjects directly related to the government environment and to government auditing for individuals.
9. The individual signing certifies that he/she is aware of and will comply with the GAO requirement of an external quality control (peer) review at least once every three years.
10. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:
 - a. Government Auditing Standards (Yellow Book)
 - b. Title 2 U.S. code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards ("Uniform Guidance")
 - c. Audits for Not-for-Profit Entities (AICPA Audit Guide)
 - d. Audits of State and Local Governments (AICPA Audit Guide)
 - e. New York State division of Housing and Community Renewal and New York State Housing Trust Fund corporation "Audit Guide".

Any other standards and guidelines for our grants and funding sources.

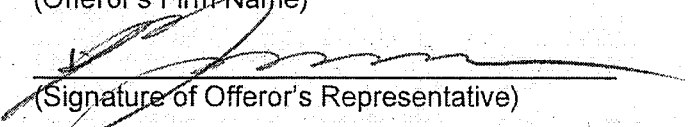
11. The individual signing certifies that he/she has read and understands all of the information in this Request for Proposal, including the information on the programs/grants/contracts to be audited.

12. The individual signing certifies that the Offeror, and any individuals to be assigned to the audits, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal, state or local government. (If the Offeror or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed.)

Dated this 27th day of March, 20 26.

EFPR

(Offeror's Firm Name)


(Signature of Offeror's Representative)

Douglas E. Zimmerman, Partner

(Printed Name and Title of Individual Signing)

