

Center for Applied Linguistics

Request for Proposal

For audit and tax services

For a three-year period

Beginning October 1, 2025

Inquiries and proposals should be directed to:

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Vice President of Finance
lhewett-king@cal.org

"Promoting access, equity, and mutual understanding for linguistically and culturally diverse people around the world."

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I. General Information

A. Introduction

The Center for Applied Linguistics (CAL), a not-for-profit organization, is soliciting proposals from licensed CPA firms to provide audit and tax services. This Request for Proposal (RFP) includes background information on CAL and details the requirements for proposal submissions. All submitted materials will become the property of CAL and will not be returned to the proposer.

Proposals must be submitted electronically to **finance@cal.org** by **5:00 PM EST, March 3, 2025**.

B. Background

CAL is a national organization dedicated to promoting language learning and cultural understanding. CAL serves as a trusted source for research, resources, and policy analysis, addressing language and cultural issues related to access and equity in education and society worldwide.

CAL is a tax-exempt organization under **IRC Section 501(c)(3)** and is funded primarily through government grants and contracts, service fees, and publication and test sales. Additional information about CAL can be found on our website: www.cal.org.

C. Purpose

This RFP seeks a contract for audit and tax services for the three fiscal years ending **September 30, 2025, 2026, and 2027**, including:

1. **Audit Services:** Examination of the statement of financial position, statements of activities, functional expenses, and cash flows.
2. **Tax Services:**
 - Preparation of Form **990**
 - Preparation of Form **990-T** (if required)

D. Eligibility Requirements

Only licensed Certified Public Accounting firms specifically invited by CAL may respond to this RFP.

E. Proposal Submission Instructions

1. **Submission Deadline:** Proposals must be submitted electronically by **5:00 PM EST on March 3, 2025**, to **finance@cal.org**. Late submissions will not be considered.
2. **Request for RFP Copies:** Interested parties may obtain copies of this RFP by contacting **Lolita Hewett-King** at **finance@cal.org**.
3. **Inquiries:** Questions regarding this RFP should be directed to **Lolita Hewett-King** via email at **finance@cal.org** or phone at **(202) 362-0700**.
4. **Proposal Costs:** All costs associated with preparing a proposal in response to this RFP are the responsibility of the Offeror and will not be reimbursed by CAL.
5. **Right to Reject:** CAL reserves the right to reject any or all proposals received. The award will be based on evaluation criteria outlined in this RFP.
6. **Notification of Award:**
 - The selected firm will be notified within **two weeks** following the submission deadline.
 - All Offerors will be informed electronically regarding the final decision.
 - The contract will be for a **three-year term**, with the option of two additional one-year extensions.

II. Organizational Overview and Audit Scope

A. Entity Description

CAL is a private, nonprofit educational corporation governed by a **12-member Board of Directors**, including **President and CEO Dr. Diep Nguyen**. CAL's financial operations include:

- **Bank Accounts:** One operating account, one zero-based payroll account, one money market account, and two investment accounts.
- **Transactions:** Approximately **seventy-five monthly accounts payable disbursements**, primarily via ACH, with limited check and wire transactions.
- **Revenue Streams:** Annual revenue of approximately **\$12 million**, primarily from **government grants, private grants, publication sales, and service fees**.
- **Financial Oversight:** Managed by a **three-person finance team**.
- **Payroll Services:** Processed through an external payroll service for **approximately sixty-five full-time employees**.
- **Accounting System:** Currently maintained in **SL 2018** at CAL's Washington, D.C. office.

B. Scope of Services

The selected Offeror will provide the following services:

1. **Financial Audit**
 - Conduct an audit in accordance with **U.S. Generally Accepted Auditing Standards (GAAS)**.
 - Ensure compliance with applicable **Government Auditing Standards**.
2. **Tax Preparation**
 - Prepare and electronically file **Form 990** and **Form 990-T** (if applicable).
 - Provide draft and final versions of tax returns per agreed-upon deadlines.

C. Reporting Deadlines

- **Draft audit report: February 28**
- **Final audit report presentation: April 30**
- **Draft 990 tax return: August 1**
- **Final 990 tax return & electronic filing: August 15**

D. Compliance Audits (If Applicable)

Should CAL expand its federal awards program, the Offeror may be required to perform a **Uniform Guidance Compliance Audit** per **2 CFR Part 200**. CAL will notify the Offeror in advance to discuss modifications in fees and scope.

III. Proposal Evaluation Criteria

A. Evaluation Process

Each proposal will be reviewed and scored based on the following factors:

| Evaluation Criteria | Point Range |
|---|--------------------|
| Prior experience auditing nonprofits and similar entities | 0 - 30 |
| Firm size, structure, and minority/small business status | 0 - 10 |
| Qualifications of assigned staff, supervision, contingency planning | 0 - 25 |
| Understanding of audit scope and timeline feasibility | 0 - 15 |
| Cost Proposal | 0 - 20 |
| Total Possible Points | 100 |

B. Review Process

CAL reserves the right to:

- Request presentations or meetings for clarification.
- Award the contract based solely on submitted proposals.

The contract will be awarded to the Offeror with the **highest total score**.

IV. Contract Terms & Confidentiality

A. Contract Duration

The initial contract term will be **three years** with the option of **two additional one-year extensions** at CAL's discretion.

B. Confidentiality

All Offerors must maintain the confidentiality of CAL's financial and organizational information. Breaches of confidentiality will result in contract termination.

C. Professional Standards Compliance

The Offeror must adhere to **AICPA Professional Standards**, **GAO Government Audit Standards**, and all applicable **federal and state regulations**.

V. Submission Requirements

To be considered, Offerors must submit:

1. **Technical Qualifications** (experience, firm background, staff qualifications).
2. **Pricing Proposal** (hourly rates, estimated hours, total cost, out-of-pocket expenses).
3. **Recent Peer Review Reports** from the **AICPA Peer Review Program**.
4. **Signed Certifications** affirming compliance with applicable standards.

Failure to include any of the required elements may result in disqualification.

For questions or additional information, please contact:

Lolita Hewett-King

Email: finance@cal.org

Phone: **(202) 362-0700**

We appreciate your interest in working with CAL and look forward to reviewing your proposal.