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**Hope. Heal. Recover.**

Interval Brotherhood Homes, Inc., d.b.a. IBH Addiction Recovery (IBH) and I.B.H. Foundation, Inc. (Foundation) are requesting proposals for auditing and related services for one annual reporting period ending June 30, 2025, and December 31, 2024, respectively.

### Scope of Engagement

IBH and Foundation expect the audit and 990 reports to be conducted in accordance with applicable auditing standards and to include an opinion on the financial statements as well as the issuance of a management letter and required governance communications as appropriate.

The reports to be issued include:

- An audit of the financial statements of **IBH** to be performed in accordance with Generally Accepted Auditing Standards and Government Auditing Standards (if applicable).
- Preparation of an agreed upon procedures report as required by contract with the County of Summit ADM Board.
- Presentation of the **IBH** audited financial statements, management letters and governance communications to the respective Boards.
- Preparation & Filing of the **IBH** and **Foundation** 990's and Ohio Attorney General Filings.
- Filing with the Federal Audit Clearinghouse (SF-SAC) if required.
- A 29 CFR 2520.103-8 limited scope audit of **IBH's** 401(k) plan.
- An audit of **IBH's** Credible EHR system in scope and design similar to that conducted by the Auditor of the State of Ohio to prepare IBH for upcoming Medicaid related audits by this entity.

Your firm is invited to submit a written proposal, including a description of the benefits of selecting your firm.

To obtain cost savings, the Foundation is willing to have its work for a 990 conducted at the same time as IBH, acknowledging that a 6-month extension of Form 990 will be required.

### Information to Be Included in The Proposal

In order to maintain comparability and enhance the review process, the contents of the proposal should include the following information:

Profile of The Firm:

- Description of the firm's background and mission statements.



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- Summarize the firm’s qualifications regarding non-profit organizations and single audits.
- Describe your local audit staff experience and how you would provide continuity of personnel on the engagement.
- Please include the results of the firm’s most recent peer review (not older than 3 years).
- Describe the firm’s community involvement.

#### Quality of The Audit:

- Describe the firm’s audit approach, including review of internal controls.
- Describe how your firm will obtain a basic understanding of respective operations and activities for audit planning purposes.
- Describe the firm’s local experience in dealing with other non-profit clients, including those non-profits operating in the publicly financed behavioral health field.
- Describe any relationships with your existing clients that might jeopardize your objectivity or independence.
- If the firm will conduct operations related to this audit across multiple locations, describe how these communications will take place and how frequently they will take place.
- Submit local nonprofit references.

#### Terms of Services:

- Please submit your proposed fee broken down by engagement, including a breakdown of approximate hours and billing rates for staff, managers, and partners anticipated to be part of the engagements.
- Estimate the “first time through” hours which would be required of your firm and our staff, along with how these costs related to those hours will be included in the annual fee proposals.
- IBH Board meetings occur on the third Tuesday of the month. IBH anticipates audit work and audited financial statements for each fiscal year to be complete in time for presentation at the November meetings. IBH anticipates the Form 990 shall be complete for review at its November Board of Trustees meeting, and the Foundation anticipates its Form 990 shall also be completed by November.
- Drafts of the financial statements and other reports should be submitted ten days prior to the scheduled meetings to allow for adequate review prior to submission to the Board.
- Please submit a timeline for audit work and completion.
- Hourly rate for additional consultation.
- IBH and Foundation plan to commit to one year of auditing services, and are open to considering continued use of services on a year to year basis. Initial commitment is one year.

#### Information About IBH and Foundation



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We realize that the process of preparing this proposal requires you to obtain a thorough understanding of our financial organizational structure. Therefore, we would like to inform you that the following documents are available:

- Copies of June 30, 2024 audited financial statements for IBH
- Copies of June 30, 2024 and December 31, 2023 Form 990s for the IBH and Foundation, respectively
- Copies of June 30, 2023 limited scope 401(k) audit and Form 5500 for IBH

Information listed above, and any other additional questions which you require to prepare your proposal may be obtained by contacting me directly at 330-237-6878 or AnthonyH@ibh.org.

The main users of our financial statements are our board of directors, donors, and other grant and third-party funding sources.

Please provide your written proposal to our office by March 21, 2025. It is anticipated that a final decision will be made no later than April 11, 2025.

IBH and I.B.H. Foundation reserves the right to reject any or all proposals submitted and to make the award where it appears it will be in the best interest of Interval Brotherhood Homes, Inc. and I.B.H. Foundation, Inc. Thank you in advance for your interest. Please do not hesitate to contact me if there are any questions regarding this request.

Thank you for your consideration of our request for proposal.

Sincerely,

A handwritten signature in black ink, appearing to read "Anthony Henderson", written over a horizontal line.

Anthony Henderson  
IBH – Chief Financial Officer  
IBH Foundation – Foundation Administrator  
O: 330-237-6878  
AnthonyH@ibh.org