REQUEST FOR PROPOSALS

FOR

Independent Audit Services

Issued by the

Community College System of New Hampshire

RFP #SYS27-03

Date of Issue: November 9, 2026

Proposals must be received no later than
3:00 PM on November 27, 2026

All questions related to the RFP should be submitted via e-mail to:

System Office Procurement Department at CCSNHPurchasing@ccsnh.edu

The full content of this Request for Proposals, Attachments, Appendices, Response to Questions and all Addenda via CCSNH website located at:

CCSNH RFP Bidding

The RFP contains specific protocols relating to discussion and other communications regarding this RFP. Any violations of these provisions may result in immediate disqualification of a firm's submission.

Prospective firms are encouraged to promptly notify CCSNH of any apparent inconsistencies, problems, or ambiguities in the RFP.

OVERVIEW

The Community College System of New Hampshire, CCSNH, is requesting proposals from independent qualified public accounting firms for financial and compliance audits and single audits of federal funds. The contract will run for three years with option to extend an additional two years and will include, at a minimum, the fiscal years ending on June 30, 2027, June 30, 2028, and June 30, 2029. The proposals shall be in accordance with the conditions and specifications in the request for proposal available online at https://www.ccsnh.edu/about-ccsnh/bidding-rfp/ . All proposals must be delivered by email in the format specified and clearly identified with proposal title, name of firms and date of proposal deadline.

CCSNH will attempt to administer the proposal process in accordance with the terms and dates outlined in the Request for Proposal. CCSNH reserves the right to modify the activities, timeline, or any other aspect of the process as deemed necessary.

By requesting proposals, CCSNH is in no way obligated to award a contract or pay the expenses of proposing institutions in connection with the preparation or submission of a proposal. The award of the contract is contingent on approval from the CCSNH Board of Trustees.

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I - PURPOSE

The purpose of the Community College System of New Hampshire issuing this RFP, is to obtain thorough, complete and timely audit services from qualified independent public accounting firms for financial and compliance audits and single audits. Items not expressly stated herein, but necessary to achieve the intent, are understood to be covered by the general specifications or instructions.

II - ANTICIPATED SCHEDULE OF EVENTS

Description	Date
RFP Issued	November 9, 2026
Deadline for Bidder Questions	November 20, 2026
Proposal Due Date	November 27, 2026
Notification to Bidders Selected for Presentations	December 2nd
Bidder Presentation Meetings	December 7th – 9th
Notification to Winning Bidder	December 18, 2026

II - BACKGROUND

Governance

CCSNH is a public system of seven community colleges dispersed across the State of New Hampshire, and a central system office that provides coordination, back-office support and some centralization of functions. The system is governed by a single board of trustees and led by a Chancellor. Each college is independently accredited and is led by a President.

For most of its history, the college system was a department within the State of NH and was subject to State administration and management, and the colleges were known as technical institutes or community-technical colleges. However, over time the colleges developed into comprehensive community colleges and have responded to a broadening array of demands, including preparing the skilled workforce for the evolving needs of NH industry, providing transfer pathways to baccalaureate institutions, and offering a range of campus activities.

System leadership recognized that a more flexible governance structure, outside the State bureaucracy, was needed for the college system to thrive and appropriately serve NH residents, employers and the state economy. Major legislation in 2007 changed the governance of the system by establishing CCSNH outside of State government, and transitioning to an independent, self-governing, public system of comprehensive community colleges under a Board of Trustees. With this change in 2007, CCSNH rebranded, restructured its operations, and each college changed its name to reflect a regional identity.

CCSNH serves about 24,000 students annually. These students are taking credit courses on a part-time or full-time basis. In addition, high school students can take dual credit courses through Early College Programs. CCSNH also offers non-credit offerings designed to meet specific professional needs.

The Community College System of New Hampshire, CCSNH, was transferred from a state agency and established as a body politic and corporate under the terms of RSA 188-F in 2007. The governance was transferred from the State of New Hampshire and vested in a single Board of Trustees. The Board is its policy-making and operational authority.

The Board of Trustees has 24 voting members who are appointed by the Governor of New Hampshire and confirmed by the State of New Hampshire, Executive Council.

Campuses

CCSNH includes 7 colleges, 3 academic centers and an administrative system office. The colleges are located in Berlin, Claremont, Concord, Laconia, Manchester, Nashua and Portsmouth. The academic centers are located in Keene, Lebanon and Littleton. The administrative system office is located in Concord. Housing for students is available at NHTI, Concord's Community College and at Lakes Region Community College in Laconia.

Employees

CCSNH employs approximately 604 full-time, 188 part-time personnel and 1,250 adjunct faculty. All colleges are accredited.

Enrollment

Full time equivalent enrollment by college, for Fall 2026, is shown below.

White Mountains Community College	379
River Valley Community College	426
NHTI, Concord's Community College	1623
Lakes Region Community College	441
Manchester Community College	1284
Nashua Community College	988
Great Bay Community College	879
Total Full Time Equivalent	6,020

Finance

The fiscal year 2025 annual operating budget totaled $123 million and includes $55 million in tuition, fees and other revenue, $67 million in State of New Hampshire general fund appropriations and $1 million in capital project appropriations.

In order to present an overall picture of CCSNH financial activity we have included a link to the CCSNH Financial and Uniform Guidance Audits for FY 2025.

The link is: https://www.ccsnh.edu/about-ccsnh/financials-and-reports/

Software

CCSNH utilizes Ellucian Banner software in all aspects of its operations. There is one accounts receivable/student registration/financial aid database that feeds into a separate finance database.

Banking

CCSNH operates its own banking system apart from the State of New Hampshire.

Payroll

CCSNH utilizes ADP for its payroll services.

Audit

CCSNH is included as a component unit in the comprehensive annual financial report (CAFR) and the single audit for the State of New Hampshire. The State of New Hampshire CAFR can be found here: https://das.nh.gov/accounting/cafr.asp

General

The governance of CCSNH was transferred to the Board of Trustees in 2007 however, CCSNH, by statute, was allowed to continue to use state services in the areas of treasury, financial data management, budgeting, risk management, accounting, and personnel, in essence all administrative services. By June 30, 2011, CCSNH had assumed responsibility for all these functions. Over the past few years, CCSNH has enhanced computer systems, implemented several new Board and System policies and has changed day-to-day procedures to increase the efficiency of its operations.

IV – SERVICES REQUIRED

The Community College System of New Hampshire, CCSNH, is requesting proposals from independent qualified public accounting firms for financial and compliance audits and single audits of federal funds. The contract will run for three years with option to extend an additional 2 years and will include, at a minimum, the fiscal years ending on June 30, 2027, June 30, 2028, and June 30, 2029.

CCSNH is required to have a A-133 Uniform Guidance audit performed on an annual basis as the colleges spend more than $1,000,000 per year in federal funding.

The comprehensive financial and compliance audits and the single audit shall be performed in accordance with applicable auditing standards including,

- Generally accepted auditing standards
- Generally accepted governmental auditing standards
- The Single Audit Act Amendments of 1996
- OMB Circular A-133 as revised
- OMB Circular A-133 Compliance Supplement
- Perkins Loan Closeout Audits

These audits shall include unrestricted funds, restricted funds, auxiliary funds, student activity funds, capital project funds and benefit/retirement plans.

Upon completion of the audits, the firm will be required to attend a meeting with the Board of Trustees Finance Committee and the full Board of Trustees to present the audit reports and management letters.

V - PREPARATION OF PROPOSAL

General Requirements

Proposals

Proposals shall be delivered via email to CCSNHpurchasing@ccsnh.edu. The proposals shall be received by 2:00pm on November 27, 2026, for a firm to be considered for this RFP. Bid results may be viewed when available, once the award has been made, on our web site only at: https://www.ccsnh.edu/about-ccsnh/bidding-rfp/

Late proposals will be returned unopened.

The proposal shall be signed by an individual authorized to sign for the firm.

The proposal shall present information in the same sequence as asked for in the RFP.

Any erasures or handwritten changes on the proposal shall be initialed by the individual signing the proposal.

Modifications to Proposal

CCSNH may modify the RFP before the scheduled due date. If so, modifications will be posted to the CCSNH website.

Firms will be allowed to modify their proposals, if necessary, through the due date.

Firms may withdraw their proposals prior to the submission deadline.

Right to Reject

CCSNH reserves the right to reject any and all proposals or to negotiate separately with any firm when it is in the best interest of CCSNH to do so.

Oral Presentations

The top three firms whose proposals score the highest based on the evaluation criteria below will be invited to make an oral presentation to the CCSNH review committee. The meetings will be virtual and are intended as an opportunity for bidders to provide an overview of their proposal and touch on any key points that would be beneficial to the group. Firms may also be asked to prepare answers to specific questions from the

committee sent in advance of the meetings. Presentation should be about 30-45 minutes. The committee may ask additional questions during and after presentations.

Cost of Proposal

CCSNH will not be responsible for expenses incurred preparing and submitting the proposal. Such costs shall not be included in the proposal.

Communications

All communication in connection with this RFP shall be in writing and directed to the CCSNH Procurement team by email to CCSNHpurchasing@ccsnh.edu. Please reference bid #SYS27-03 in all correspondence. All questions and responses shall be posted on the CCSNH website via an RFP addendum. The name of the firm inquiring will not be disclosed.

Validity of Proposal

The proposal shall include language indicating the proposal is valid for at least 60 days from the RFP due date.

Specific Requirements

The purpose of the proposal is to demonstrate the qualifications, competence and capacity of firms seeking to undertake an independent audit of CCSNH. The technical proposal should demonstrate the qualifications of the firm and the staff to be assigned. It should also specify an approach that will meet the RFP requirements. The proposal should address all the points outlined in the RFP and be prepared simply and economically providing straightforward and concise description of the firm's capabilities to satisfy the terms of the RFP.

The proposal shall include the following:

Conflict of Interest

An affirmative statement that the firm is independent and has no conflict of interest with CCSNH.

License to Practice

An affirmative statement that the firm is licensed to practice in New Hampshire.

Deliverables

A statement of the firm's understanding of the services and deliverables to be provided.

Firm Profile

The proposal shall state the size of the firm, the size of the firm's higher education audit staff, the number and level of staff to be employed on the engagement on a full time and part time basis.

The office(s) from which personnel will be assigned to work on audits and that office's recent experience with higher education audits.

Results of any federal, state or peer reviews of its audits during the past three years. In addition, the firm shall provide information on any disciplinary action taken or pending against the firm during the past three years by any regulatory bodies or organizations.

The firm shall identify the principal supervisory and management staff and other supervisors and specialists who would be assigned to the engagement and their experience with higher education audits and Banner software.

Prior firms used by CCSNH are welcome to submit a proposal, however the managing partner must be different from the past.

Workplan

A workplan to accomplish the auditing services requested in the RFP including time estimates for each significant segment of work, number and level of staff to be assigned and any specialists required.

References

A list of references to include recent clients that we may contact to determine the firm's ability to provide the audit services requested in the RFP. Provide the type of audit performed, the number of hours worked and level of assigned staff.

Cost

Dollar cost bid - include all pricing information relative to performing the audit broken down by significant segment and by fiscal year. The bid should include all direct and indirect costs. The bid should include all costs for each of the three years including rates by partner, manager, specialist and staff and out-of-pocket expenses.

Identification of Potential Audit Problems

The proposal should identify and describe any potential audit problems, the firm's approach to resolving them and any special assistance that will be requested from CCNSH.

VI - TERMS AND CONDITIONS

Payment and Compensation

Payment terms: 100% due within 30 days after satisfactory completion of work invoiced, receipt of the invoice, approval, and acceptance by the Community College System of NH. Partial payments are allowed.

Assignment/Subcontracting

The firm shall not assign or otherwise transfer any interest in this agreement without the prior written consent of CCSNH. None of the services shall be delegated or subcontracted by the firm without the prior written consent of CCSNH.

Indemnification/Hold Harmless

The firm shall defend, indemnify and hold harmless CCSNH, its officers and employees, from and against any and all losses suffered by the CCSNH, its officers and employees, and any and all claims, liabilities or penalties asserted against the CCSNH, its officers and employees, by or on behalf of any person, on account of, based or resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the firm.

Insurance

The firm shall, at its sole expense, obtain and maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, both for the benefit of the CCSNH, comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than $1,000,000 per occurrence and $3,000,000 aggregate.

The insurance policies described above shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to CCSNH, and authorized to do business in the State of New Hampshire. Each policy shall contain a clause prohibiting cancellation or modifications of the policy earlier than 10 days after written notice thereof has been received by CCSNH.

Amendments

The resulting contract stemming from this RFP may be amended, waived or discharged only by an instrument in writing signed by the parties thereto.

Legal Venue

The resulting contract shall be construed in accordance with the laws of the State of New Hampshire and is binding upon and inures to the benefit of the parties and their respective successors and assigns.

Working Papers

Working papers shall be retained for a period of not less than three years at firm's cost.

Status of Firm

In the performance of the audits the firm will be considered in all respects an independent contractor and is neither an agent nor an employee of CCSNH.

Compliance with Laws

In connection with the performance of the services required by the RFP, the firm shall comply with all statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the firm, including, but not limited to civil rights and equal opportunity laws. This includes the Civil Rights Act of 1964 as amended. In addition, the vendor shall comply with all applicable copyright laws.

During the term of this Agreement, the firm shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap or national origin and will take affirmative action to prevent such discrimination.

If this agreement is funded in any part by monies of the United States, the firm shall comply with any rules, regulations and guidelines of the State of New Hampshire or the United States. The firm further agrees to permit the State or United States, access to any of the firm's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants and conditions of this Agreement.

The firm agrees to comply with all applicable federal, state and local laws, rules and regulations.

Non-debarment

By submitting a proposal, the firm certifies that the firm is not debarred, suspended or otherwise prohibited from professional practice by any federal, state or local agency.

Contingent Fees

By submitting a proposal, the firm warrants that no person or agency has been employed or retained to solicit or secure the contract to be executed as a result of this RFP.

Ownership of Material

Ownership of data, materials and documentation originated and prepared for CCSNH pursuant to this RFP shall belong exclusively to CCSNH.

VII– EVALUATION

The proposals will be evaluated by a CCSNH committee formed for that purpose.

The selection team will review and evaluate all submissions on the following basis:

Higher education experience and qualifications– 40%

Costs – 20%

Workplan – 20%

References - 20%

The top three firms whose proposals score the highest based on the evaluation criteria above will be invited to make an oral presentation to the CCSNH review committee.

Firms will receive a separate score for their presentations based on the criteria below:

Ability to Demonstrate Understanding of CCSNH & its Audit Requirements – 33%

Completeness and Succinctness of Responses to Committee Questions – 33%

Communication & Professionalism – 33%

The top three firms' final score will be determined by a combination of their written proposal and oral presentation.

Written Proposal Score – 80%

Oral Presentation Score – 20%

CCSNH may negotiate with the awarded firm to determine final price and contract form. The committee will then present its recommendation to the Board of Trustees for final approval.