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CLARIFICATION QUESTIONS AND RESPONSES

Financial Audit of U.S. Federal Awards spending for Financial Year 2026

GRC/RFP/P26-048

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CLARIFICATION QUESTIONS AND RESPONSES

The following questions were received from prospective offerors during the clarification period. Questions have been anonymised to preserve the integrity, fairness and confidentiality of the procurement process. GRC's responses are set out below each question:

Question 1:

Please provide a schedule of all federal awards active during FY2026, including:

a. assistance Listing Number (ALN), formerly Catalog of Federal Domestic Assistance (CFDA) number;
b. Award or contract number to specifically identify the grant;
c. Award period;
d. Total award amount;
e. FY2026 expenditures by award, as well as any contract award amount expended prior to FY2026 and remaining contract award;
f. Identification if the awards are cost-reimbursed after expenditure is occurred, or advanced, or otherwise other special funding arrangement (g) Federal agency and pass-through entity (if applicable); and
g. Number of U.S. Federal Grants expected to be audited as major programs in FY2026

Answer 1:

GRC responds to each sub-element as follows:

a. All awards active during FY2026 are issued under ALN 19.345.
b. Specific award and contract numbers constitute commercially sensitive and confidential procurement information. This information will be

disclosed in full to the appointed firm following contract award and execution of the engagement agreement and any applicable non-disclosure arrangements.

c. GRC confirms that the scope of this engagement is limited to expenditure incurred during the period 1 January 2026 to 31 December 2026. For the avoidance of doubt, GRC has previously completed Single Audits for financial years 2023, 2024, and 2025. This procurement is exclusively for the FY2026 Single Audit.

d. The overall financial parameters of the engagement are set out in the RFP. Specific award-level financial information is commercially sensitive and confidential and will be disclosed to the appointed firm following contract award and execution of the engagement agreement.

e. The overall financial information is provided in the RFP. Award-level expenditure detail, including amounts expended prior to FY2026 and remaining balances, is confidential and will be disclosed to the appointed firm following contract award and execution of the engagement agreement.

f. GRC confirms that awards are funded through the SF-270 funds request mechanism, constituting an advance payment arrangement under the manual payment method. Awards are not processed through the (PMS).

g. The federal awarding agency is the Bureau of Democracy, Human Rights and Labor (DRL). Prospective offerors should note this in preparing their technical proposals and fee estimates.

h. GRC refers prospective offerors to Paragraph Four of the RFP, which sets out the relevant information on the expected number of U.S. Federal Grants to be audited as major programs in FY2026.

Question 2:

Has the organization previously undergone a U.S. Financial and Single Audit under 2 CFR 200 Subpart F?

a. If yes, could you please provide the most recent audit reports?

b. If yes, were there any prior audit findings, questioned costs, material weaknesses, significant deficiencies, or compliance findings in prior years? If yes, can you please provide information pertaining to the finding and any completed corrective action plans

Answer 2:

GRC confirms that it has previously undergone U.S. Single Audits under 2 CFR Part 200, Subpart F:

a. GRC has completed Single Audits for financial years 2023, 2024, and 2025. Full copies of the audit reports constitute confidential internal audit documentation and will only be disclosed to the successful offeror following contract award and execution of the engagement agreement and any applicable non-disclosure arrangements.

b. GRC confirms that there were no adverse comments, audit findings, questioned costs, significant deficiencies, or compliance findings in any of the prior year Single Audits for FY2023, FY2024, or FY2025. No corrective action plans were required or issued in connection with any prior year audit.

Question 3:

What is the expected report issuance deadlines for the financial statements, Single Audit reports, and management letter? Both any hard deadlines or internal anticipated dates.

Answer 3:

GRC confirms the following timeline for the FY2026 Single Audit engagement:

Preliminary information disbursement to the appointed firm will commence upon execution of the engagement agreement and will continue through 31 January 2027, at which time FY2026 year-end financial information will be available and provided to the appointed firm.

Time is of the essence for this engagement. GRC's required completion date is **31 March 2027.** Prospective offerors must demonstrate sufficient capacity and resources to meet this deadline. Any proposed timeline or work plan submitted as part of the technical proposal must demonstrate that all deliverables, including the Single Audit report, financial statements audit opinion, and management letter where applicable, can be completed and issued by 31 March 2027.

Question 4:

Is the engagement intended as a one-year engagement or how many years does GRC anticipate needing the U.S. Federal Single Audit that it would like included in the proposal?

Answer 4:

GRC refers prospective offerors to the RFP. For the avoidance of doubt, this engagement is a one-year engagement only, covering the Single Audit of U.S. Federal Awards spending for the period 1 January 2026 to 31 December 2026. Proposals should be prepared and priced on this basis. Multi-year proposals are not required and will not be evaluated as part of this procurement process.

Question 5:

Does the organization already receive a financial statement audit of the financials of the organization? 2 CFR Subpart F provides an election for organizations to received program specific audits rather than a full Federal Single Audit. If the financial statements of the organization are already audited, in order to not have to also receive a full financial statement audit again along with the federal grant audits, there is another option if the organization has not considered whether a program specific audit would be sufficient for their grant audit purposes. We do this for another Nederland based not-for-profit organization and would be able to assist in discussing this option and can provide a quote under this option, which may be more cost effective and reduce duplicate audit work over the financial statements. Has the organization considered whether program specific audits would be sufficient for their purposes and like a quote for this option?

Answer 5:

GRC acknowledges this question and thanks the prospective offeror for raising the programme-specific audit option under 2 CFR Part 200, Subpart F.

GRC confirms that it will continue to undergo a Single Audit where applicable, as well as any project-specific audits required under the terms of individual donor funding agreements. This decision reflects GRC's assessment of its overall audit compliance framework and donor obligations. The Foundation considers a full Single Audit to provide a consistent and efficient assurance framework across its U.S. Federal portfolio and to support compliance with the applicable requirements governing Federal awards. Nothing in this procurement shall be interpreted as inviting alternative audit methodologies. The scope of services sought under this RFP is limited exclusively to a full Single Audit engagement for FY2026.

For the avoidance of doubt, GRC confirms that the Foundation is not currently subject to a foundation-wide statutory audit under Dutch law. However, all donor-funded grant projects remain subject to the applicable audit requirements under their respective funding agreements, which in certain cases require audit procedures beyond the scope of a programme-specific audit alone.

On the basis of the above, GRC has considered the programme-specific audit option and has determined that a full Federal Single Audit under 2 CFR Part 200, Subpart F remains the appropriate and required audit approach for FY2026. Proposals must accordingly be prepared on the basis of a full Single Audit engagement. Separate quotes for a programme-specific audit are not required under this RFP and will not form part of the evaluation.

This document constitutes the complete and authoritative record of clarifications issued under procurement reference **GRC/RFP/P26-048** as of 07 August 2026. It supersedes any informal clarifications provided prior to this publication. All prospective offerors are bound by the content of this document in the preparation of their proposals. All other terms and conditions of the original RFP remain unchanged and in full force and effect.

Prospective offerors remain responsible for satisfying themselves as to the scope of the Services and for preparing their proposals on the basis of the RFP and this Clarification Notice. GRC shall not be responsible for any assumptions made by an offeror that are inconsistent with the procurement documentation.

This Clarification Notice has been issued solely for the purposes of this procurement process. It does not constitute an amendment to any future contract except to the extent expressly incorporated into the final executed agreement between GRC and the successful offeror.