



Early Learning
Coalition of the
Big Bend Region

- 1. Who were the previous auditors?**
Moss, Krusick & Associates (Fiscal years ending June 30, 2020, 2021, and 2022)
- 2. Were there any disputes with management?**
No.
- 3. What are the budgeted fees [for the previous auditor]?**
\$17,750/year for auditing services and \$1,500/year for Tax Filing (Form 990).
- 4. What was the last audit completed?**
Fiscal Year ending June 30, 2022.
- 5. Can you provide us with an electronic copy of the 6/30/22 audited financial statements and the most recently completed Form 990?**
The financial statements and Form 990 are included as downloadable documents on the current RFP website at <https://elcbigbend.org/procurement/financial-audit-and-tax-filing-services-request-for-proposals-rfp-2023-2024-000>
- 6. How long has the current or previous auditor been performing ELC's audits?**
Three years.
- 7. Will the current or previous audit firm be allowed to submit a proposal?**
Yes.
- 8. Does ELC have an auditor rotation policy? If so, what is the policy?**
Yes. The Auditor Selection policy states ELC shall review the selection of its independent auditor *"every 5 years to ensure competitive pricing and a high quality of service (this is not a requirement to change auditors every five years; simply to re-evaluate the selection)."* ELC may issue an RFP sooner if the current auditor has a shorter-term contract.
- 9. What is the reason for the RFP?**
ELC's previous auditor recently completed its most recent contract that included Fiscal Years ending June 30, 2020, 2021, and 2022. ELC's new multi-year contract will exceed Florida's Category II threshold (\$35,000) and requires ELC to employ a competitive procurement methodology.
- 10. Do you prefer for the auditor to perform their work on-site or remotely?**
Remotely. However, ELC will arrange for the selected auditor to perform work on-site when necessary.
- 11. What accounting system is currently being used by ELC? Are any significant changes expected in the next three years?**
ELC currently uses Abila MIP and has not made any plans to change the accounting system in the foreseeable future.
- 12. Is the prior auditor being considered for re-appointment?**
All interested CPAs and auditing firms, including ELC's most recent auditor, who submit timely proposals, will be considered for an appointment. ELC will publicly open proposals received timely at **5:01 P.M. on August 16, 2023.**
- 13. Are all accounting functions performed in one office, on one system? If not, how many accounting systems and locations are involved?**
Yes—ELC uses Abila MIP for its accounting functions.