

**Early Learning Coalition of the Big Bend Region, Inc. (ELC)
Financial Audit and Tax Filing Services Request for Proposals (RFP) #2023.2024-0001**

I. Organization Information

The Early Learning Coalition of the Big Bend Region, Inc. (ELC) operates as a not-for-profit corporation and incorporated as the Leon School Readiness Coalition in 2001 as required by the School Readiness Act of 1999 (F.S. 411.01). In response to legislative requirements, ELC has gone through several transitions, mergers as well as name changes, and expanded its service area in 2005 to encompass the seven counties it serves today.

Headquartered in Tallahassee, Florida, ELC currently has 47 employees and proudly serves Gadsden, Jefferson, Leon, Liberty, Madison, Taylor, and Wakulla Counties. A contracted partner with the Florida Department of Education’s (DOE) Division of Early Learning (DEL), ELC is responsible for the administration of the School Readiness (SR) and Voluntary Prekindergarten (VPK) programs.

II. Statement of Need

ELC invites qualified companies that have a demonstrated history of providing financial auditing services for early learning coalitions or similar organizations created by Florida Statute, non-profit organizations primarily funded by state and federal grants or contracts, and government entities, to submit proposals to this solicitation, **Financial Audit and Tax Filing Services Request for Proposals (RFP) #2023.2024-0001**.

The objective of this RFP is to procure a contract for a qualified independent financial auditor to provide financial audit and annual Form 990 tax filing services for ELC for Fiscal Years ending June 30, 2023, 2024, 2025, 2026, and 2027. The desired financial auditor will demonstrate their ability and history providing the services described in the Statement of Work (SOW).

Responsive proposals demonstrate Proposer has a minimum of ten years’ experience conducting audits of annual financial statements with organizations similar to ELC, as described in the SOW, and the staffing capacity to provide these services in a high-quality manner with excellent customer service at a reasonable cost to the organization.

ELC’s online RFP template will only accept timely proposals that include responses to all questions and all required documentation.

III. Contract Term

The original contract term will be for a five-year period. After completion of the first term, ELC may renew the agreement one time contingent upon satisfactory performance and availability of funds.

ELC anticipates the first Term will begin November 2, 2023, or on the date the contract is signed by the last party required to sign (“execution date”), and end November 1, 2028, or five years from the date executed.

ELC may exercise the option to extend any current term for a period of no more than six months, if necessary, to complete any current fiscal year audit in progress. Any approved extension will not change the approved funding amounts allocated for each audit and will only allow the time necessary to complete any current audit in progress.

IV. Definitions

In this RFP, capitalized terms used herein shall have the meanings ascribed thereto in Chapter 287, Florida Statutes, and Section 411.01, Florida Statutes, and, in addition,

the following terms shall have the meanings specified below, unless otherwise expressly provided or unless the context otherwise requires:

Amendment: A document by which substantial changes are made to the terms of an executed Contract. Changes requiring an amendment include, but are not limited to, adjustments in Term, costs, services, and methods of payment. Any amendments will be incorporated as part of the original contract.

**Early Learning Coalition of the Big Bend Region, Inc. (ELC)
Financial Audit and Tax Filing Services Request for Proposals (RFP) #2023.2024-0001**

Attachment: A document or material object added to the contract's proposal.

Board: ELC's governing body.

Board Member: A member of ELC's governing body.

Contract: An agreement between ELC and a Contractor for the procurement of services. A formal contract consists of the core contract, all attachment(s), and any amendments.

Contractor(s): The entity(ies) providing services under the terms of the Contract.

Evaluation Team: The evaluation team (Eval Team) is responsible for reviewing and scoring each proposal.

Executive Committee: Committee consisting of ELC officers and committee chairs from ELC's Board.

Invoice: A standardized form used by Contractor to request payment from ELC.

Proposal: A document submitted by the Proposer in response to this RFP submitted in the required format.

Proposer: A prospective entity that responds to this RFP.

V. RFP Schedule

Procurement Schedule	Due Date	Time (EST)
1. Release RFP	08/03/23	7:30 AM
2. Deadline to e-mail Letter of Intent (LOI) to apply	08/07/23	5:00 PM
3. Deadline to e-mail Technical Questions	08/07/23	5:00 PM
4. Anticipated date to post FAQ's on ELC's website	08/10/23	5:00 PM
5. Proposal due date (E-mail PDFs to ELC)	08/16/23	5:00 PM
6. Public opening of all Proposals (Zoom Meeting)	08/16/23	5:01 PM
7. Formal evaluation period	08/17/23 to 09/19/23	
8. Proposer Presentations to Eval Panel	08/28/23	9:00 AM to 12:00 PM
9. Anticipated date to post Notice of Intent to Award (NOIA)	09/19/23	9:00 AM
10. Anticipated End of 72 Hour (Three Business Day) period to protest NOIA.	09/22/23	9:00 AM
11. Anticipated end of 10 Calendar Day Period for Formal Written Protest with Bond (1% of Contract Value). F.S. 60A-1.021, 287.042(2) (c) and 120.57(3)(b).*	10/2/23	9:00 AM
12. Executive Committee reviews and recommends action on Professional Services Contract	10/19/23	9:00 AM
13. Board of Directors Votes on Executive Committee recommendations for Professional Services Contract.	11/02/23	9:00 AM
14. Anticipated Contract Start Date	11/02/23 or when executed	

*The receipt of a formal written protest stops the solicitation process per 120.57(3)(c) F.S.

**Early Learning Coalition of the Big Bend Region, Inc. (ELC)
Financial Audit and Tax Filing Services Request for Proposals (RFP) #2023.2024-0001**

ELC must receive any formal written protest post-marked or hand-delivered before the end of the ten (10) calendar day period (see above RFP Schedule). Any individual or firm submitting a protest must also submit a bond equal to 1% of the contract value per Florida Statutes 287.042(2) (c) and 120.57(3)(b).

Failure to file a formal written protest within the time prescribed in section 120.57(3)(c), shall constitute a waiver of proceedings under Chapter 120, Florida Statutes.

Each proposal determined to meet all requirements will be evaluated by three (3) Eval Team members. If one member determines he/she has a conflict of interest with a Proposer, that proposal will be reviewed by an alternate reviewer. If two members determine they have conflicts with a Proposer, that proposal will be disqualified. The average score for each proposal will be determined by summing the individual scores and dividing that total by three (3). Scores will be rounded up or down to the nearest hundredth (second decimal). Decimal figures greater than or equal to 5 will be rounded up. Decimal figures less than 5 will be rounded down.

In the event of a tie score, both firms will have an equal rank. If offers have tie scores in first place, the ELC may give preference to Certified Minority Business Enterprises (CMBE). If no CMBEs tie in first place, ELC may negotiate with both firms to determine which firm agrees to the most beneficial terms, conditions, and offers the best price.

Prior to engaging in any agreement for services with the selected Proposer ("Contractor"), ELC will conduct reference checks and verify Contractor is not on any state or federal discriminatory, excluded, convicted felon, or debarred lists that would deem its firm ineligible.

ELC reserves the right to select more than one firm from the RFP and engage with them for any part of the work outlined in the Statement of Work (SOW).

VI. General Instructions to Respondents

Electronic Submission

All Proposers must use the electronic templates provided by ELC to submit their LOI's and proposals and submit them on or before the noted deadline date/times based on the date/time stamp applied by ELC's server.

A. Letter of Intent Form

Letter of Intent (LOI) to apply forms must be received on/before **Monday, August 7, 2023**. The purpose of the **LOI** is to collect the company name, e-mail address, and contact person for each Proposer so ELC can efficiently communicate any notices/updates regarding this RFP to all interested parties.

Complete/submit the Letter of Intent (LOI) form using the following link:

➤ <https://form.jotform.com/232140927453150>

B. Required Proposal Template

Completed proposals must be submitted using the standard template provided by ELC and must be received on or before **5 p.m. Eastern Standard Time (EST), Wednesday, August 16, 2023**.

Plan for possible heavy system traffic and submit your proposals at least a few hours prior to the noticed deadline time to avoid having the system reject any late or incomplete proposals. Use the **Save and Continue Later** option at the bottom of the template to periodically save your work. The system provides error messages for any incomplete sections or sections with errors.

Complete the standard application template by using the following link:

➤ <https://form.jotform.com/232118115116140>

**Early Learning Coalition of the Big Bend Region, Inc. (ELC)
Financial Audit and Tax Filing Services Request for Proposals (RFP) #2023.2024-0001**

VII. Notice of Intent to Award (NOIA)

The Contract shall be awarded to the Proposer whose response is determined to be the most advantageous to ELC, taking into consideration cost and technical merits. All Proposers who submit a timely LOI will receive an e-mail with a link to the NOIA when ELC posts it online.

VIII. Sole Point of Contact

A. Limitations on Contacting Early Learning Coalition Personnel

Cone of Silence – Effective as of the issuance of this solicitation and ending at the end of the 72-hour period following the date ELC releases a Notice of Intent to Award (NOIA), no person, entity, or other organization shall contact and/or discuss any matter pertaining to this RFP with any of the following:

- ELC board members.
- Any persons serving on ELC board and committees.
- Any ELC staff.
- Any proposal evaluation team member.

All inquiries must be directed in **writing via e-mail** to the contact noted below in **Section VIII. B.** Any person, entity, or other organization that violates this provision may be disqualified from this RFP.

B. Sole Point of Contact (“Contact”)

ELC will only respond to written communications regarding this RFP. All communications will be reviewed by the Sole Point of Contact (“Contact”):

Helen Giraitis, M.P. Aff., Contracts and Grants Administrator
Early Learning Coalition of the Big Bend Region, Inc.
2639 North Monroe St., Building C-300
Tallahassee, FL 32303
Email: procurement@elcbigbend.org

All e-mail communications shall include one of the following two subject headers:

- **RFP 2023-2024.0001 – Technical Questions for FAQs**
- **RFP 2023-2024.0001 – Intent to Protest**

ELC will not accept any phone calls regarding this RFP. To submit a formal written protest to a posted NOIA, send all communications to the Contact at the address in **Section VIII B.**

ELC must receive any formal written protest post-marked or hand-delivered on or before the end of the ten (10) calendar day period (see RFP Schedule in **Section V**).

IX. Procurement Information

A. Prohibition of Lobbying

Any Proposer or lobbyist (paid or unpaid) for a Proposer is prohibited from having any private communication concerning any procurement process or any response to the procurement process with any ELC board member, CEO, or any employee who has not been designated by ELC as the Single Point of Contact after the official issuance of the solicitation and until completion of contract award to the selected Proposer. A proposal from any Proposer will be disqualified when the Proposer (or a lobbyist, paid or unpaid, for the Proposer) violates this condition of the procurement process.

B. Frequently Asked Questions (FAQ)

Early Learning Coalition of the Big Bend Region, Inc. (ELC)
Financial Audit and Tax Filing Services Request for Proposals (RFP) #2023.2024-0001

This RFP will not include a bidder's conference. ELC will accept written technical questions via e-mail at procurement@elcbigbend.org by **5 p.m., Monday, August 7, 2023**, and will post a FAQ document on its website on **Thursday, August 10, 2023**.

C. Right to Reject Proposal and Waive Non-material Irregularities

ELC reserves the right to accept or reject any or all proposals and/or to readvertise, waive any non-material irregularities and technicalities contained therein, and may, at its sole discretion, request a clarification of other information to evaluate any or all Offers. Proposers may be required to submit evidence of qualifications or any other information as ELC may deem necessary.

In consideration of ELC's evaluation of submitted proposals, the Proposer expressly waives any claim to damages, of any kind whatsoever, in the event ELC exercises its rights provided for in this section.

D. Conflicts of Interest

Proposers shall disclose with their response the name of any officer, director, or employee or other agent who is also an employee of ELC. Proposers shall also disclose the name of any ELC employee who owns, directly or indirectly, an interest of five percent (5%) or more in the respondent's business or its affiliates. All respondents must disclose any business or family relationships with any officer, director, subcontractor, contractor, or employee of ELC.

E. No Prior Involvement

Vendors, Contractors, Subcontractors, and individuals that have assisted in preparation of the RFP or with project management oversight are precluded from bidding or preparing a reply for this solicitation.

F. Tied Offers/Bids

In the event two companies have tie scores for their proposals and one is a minority-owned business, preference will be given to the minority-owned business. If no minority business submits an offer, preference will be given to the business that is veteran- or women-owned. However, no preference will be given if all top Proposers are women- or veteran-owned businesses and are not minorities. No preference will be given to firms that do not qualify as minority, women, or veteran-owned businesses. See **Section VIII (Diversity)** for additional information.

G. Preparation Costs Associated with Proposal/Bid

All costs incurred in the preparation of a Proposal in response to this solicitation will be the responsibility of the Proposer and will not be reimbursed by ELC.

H. Public Information

All submitted proposals and any included attachments shall become public record upon their delivery to ELC in accordance with Chapter 119, Florida Statutes. You may e-mail questions pertaining to all aspects of this RFP to the **Contact** identified in **Section VIII**.

X. Compliance with Laws

The Successful Proposer ("Contractor") shall for itself, and it shall cause each of its employees, agents, representatives, and contractors and subcontractors to continuously comply with all federal, state, and local laws, rules, regulations, codes, ordinances, statutes, and orders of any public authority bearing on the performance of the awarded contract. Contractor shall ensure throughout the duration of the contract that it, and all its contractors and subcontractors of any tier, shall be properly licensed and certified continuously throughout the duration of all work performed and services provided are in accordance with the resulting contract. All such licensing and certification shall be at the sole cost of each contractor and subcontractor. Upon request, Contractor shall furnish to ELC copies of any licenses, permits or certification required to comply with any law, rule, regulation, code, ordinance, statute, and order referenced herein. Lack of knowledge by the Contractor will in no way be a cause for relief from responsibility. Any Contractor selected to do business with ELC will be required to attest to compliance with the following federal and state rules and regulations:

**Early Learning Coalition of the Big Bend Region, Inc. (ELC)
Financial Audit and Tax Filing Services Request for Proposals (RFP) #2023.2024-0001**

- Equal Employment Opportunity (EO 11246 as amended by EO 11375 and supplemented by regulation 41 CFR part 60)
- Copeland "Anti-Kickback" Act (18 USC 874 and 40 USA 276c)
- Davis-Bacon Act, as amended (40 USC 276a to a-7)
- Contract Work Hours and Safety Standards Act (40 USC 327-333)
- Rights to Inventions Made Under a Contract or Agreement (37 CFR part 401)
- Clean Air Act (42 USC 7401 et seq) and Federal Water Pollution Control Act (33 USC 1251 et seq), as amended
- Byrd Anti-Lobbying Amendment (31 USC 1352)
- Debarment and Suspension (ED 12549 and E0 12689)
- Remedies Clause (45 CFR 92.36 (i)(2))
- Energy Policy and Conservation Act (Pub. L. 94-163 & 45 CFR part 92.36 (i)(13))
- Background Screening Requirements (Sections 435.03 and 435.04, F.S.)

Contractor must comply with antidiscrimination laws and may not exclude any person(s) from participating in, deny any person(s) the proceeds or benefits of, nor otherwise subject any person(s) or Subcontractors to any form of discrimination based on the grounds of race, creed, color, national origin, age, sex, or disability. Any person, who is providing commodities or contractual services, or possible subcontract, must comply with the Americans with Disabilities Act of 1990, Public Law 101-336, as amended. Any person with a qualified disability shall not be denied equal access and effective communication regarding any Reply documents or the attendance at any related meeting or Reply opening. If accommodations are needed because of a disability, please contact the OSCA General Services Office at (850) 410-5300 at least five (5) business days prior to the event.

XI. Diversity

ELC is committed to supporting diverse business industries and populations through ensuring participation by minority-, veteran-, and women-owned business enterprises in the economic life of the state ([Statutes & Constitution :View Statutes : Online Sunshine \(state.fl.us\)](#), **F.S. 287.09451**). Minority, veteran, and women-owned business enterprises are strongly encouraged to participate in this solicitation.

ELC will verify the minority-, veteran-, and women-owned status of all finalists on the State of Florida's Certified Vendor Director at [OSD \(myflorida.com\)](#). Proposers may view the State's certification requirement online at [Get Certified / Office of Supplier Diversity \(OSD\) / Agency Administration / Florida Department of Management Services - DMS \(myflorida.com\)](#).

XII. Procurement Constraints

A. Discriminatory Vendor List

An entity or affiliate, who has been placed on a discriminatory vendor list, pursuant to Section 287.134, FS, is disqualified from submitting a Proposal.

The Florida Department of Management Services (DMS) is responsible for maintaining discriminatory vendor information on its website. An entity or affiliate who has been placed on the Discriminatory Vendor List may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity.

B. Convicted Vendor List

DMS maintains a list of any convicted vendors on its website. A person or affiliate who has been placed on the Convicted Vendor List following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity.

C. Suspended Vendor List

**Early Learning Coalition of the Big Bend Region, Inc. (ELC)
Financial Audit and Tax Filing Services Request for Proposals (RFP) #2023.2024-0001**

DMS maintains a list of suspended vendors on its website. A person or affiliate who has been placed on the Suspended Vendor List for contractual default may be excluded from award of a contract unless the vendor corrects its failure within the time frame provided by the contracting entity, pays any additional cost incurred for re-procuring the services, or is legally excused by the agency from default.

D. IRS Form W-9

ELC is required by federal law to perform "Taxpayer Identification Number" (TIN) matching for all vendors with the United States Internal Revenue Service (IRS). The selected vendor will be required to submit a completed W-9 form.

E. No Lobbying

In accordance with sections 11.062 and 216.347, F.S., no funds from the PO/contract may be used for lobbying the state Legislature, the judicial branch, or any state Agency. Acceptance of these PO/contract terms indicates Contractor is aware of and currently complies with the described lobbying activity restrictions. Contractor shall require all subcontracts include this certification language, which is a material representation of fact upon which the Parties placed reliance when they made or entered into this transaction.

F. Conflicts of Interest/No Prior Involvement

Vendors, Contractors, Subcontractors, and individuals that have assisted in preparation of the RFP or with project management oversight are precluded from bidding or preparing a Reply for this solicitation. The Vendor and/or Contractor shall not compensate in any manner, directly or indirectly, any officer, agent, or employee of ELC for any act or service that he/she may do, or perform for, or on behalf of, any officer, agent, or employee of the vendor and/or Contractor. No officer, agent, or employee of ELC shall have any interest, directly or indirectly, in any Contract or purchase made, or authorized to be made, by anyone for, or on behalf of, ELC. The Contractor shall have no interest and shall not acquire any interest that shall conflict in any manner or degree with the performance of the services required under the Contract resulting from this RFP.

G. Additional Constraints

Failure to have performed any previous contractual obligations with ELC in a manner it deems satisfactory will be sufficient cause for disqualification. To be disqualified under this provision, the Proposer must have:

- 1) Previously failed to adequately perform in a prior contract with ELC, been notified by ELC of the unsatisfactory performance, and failed to correct the inadequate performance to the satisfaction of ELC; or
- 2) Had a contract terminated by ELC, by any State agency, or by any other organization for cause.

Appendix A: Scope of Work (SOW)

Annual Audits for Fiscal Years Ending June 30, 2023, 2024, 2025, 2026, and 2027

The auditor selected as a result of this RFP or “Contractor” will be expected to complete the following Scope of Work (SOW) during the initial term and any renewals:

A. Single Audit

The required audits are to be conducted in accordance with Generally Accepted Auditing Standards (GAAS), applicable auditing standards set forth in the Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States, the Federal Single Audit Act of 1984 (Public Law 98502), the Federal Single Audit Act Amendments of 1996 (Public Law 104-156) and Office of Management (OMB) Uniform Grant Guidance (2 Code of Federal Regulations (CFR), Part 200, previously OMB Circular A-133), the Florida Single Audit Act (215.97 F.S. and Chapter 10.650, Rules of the Auditor General and Chapter 691-5, Rules of the Department of Financial Services).

In addition, the Federal Data Collection Form SF-SAC will be a required part of the Single audit under this audit contract.

B. Audit Report

Independent Auditor’s report by Contractor must include the following financial statements and reports: a) Statement of Financial Position b) Statements of Activities c) Statements of Functional Expenses d) Statement of Cash Flow e) Notes to the Financial Statements f) Schedule of Prior Audit Findings g) Schedule of Expenditures of Federal Awards and State Financial Assistance h) Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance i) Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements performed in accordance with Government Auditing Standards j) Independents Auditor’s Report on Compliance for each Major Federal Program and State project and on Internal Control over Compliance Required by the Uniform Guidance and Chapter 10.650, Rules of the Auditor General k) Schedule of Audit Findings and Questioned Costs l) Management Letter m) Organization’s Response to Management Letter.

C. Financial Statement Audit

The examination will be a financial and compliance audit made in accordance with Generally Accepted Auditing Standards (GAAP). The primary purpose of the audit is to express an opinion on ELC’s financial statements. The examination includes examining transactions and accounts that support the amounts in the financial statements and includes an overall review of ELC’s financial statements. The audit procedures used shall be sufficient to enable the respondent to express an opinion on the fairness of ELC’s presentation of its financial position, results of operations, and cash flows in accordance with United States generally accepted accounting principles. In addition, such procedures should be adequate to determine whether ELC operations were conducted in compliance with legal and regulatory requirements including Florida Statutes, Federal Laws, and ELC policies and procedures.

1) Perform annual audit of financial statements in accordance with:

- a) *Generally Accepted Auditing Standards (GAAS)* as set forth by the American Institute of Certified Public Accountants
- b) *Government Auditing Standards* issued by the Comptroller General of the United States

Appendix A: Scope of Work (SOW)

Annual Audits for Fiscal Years Ending June 30, 2023, 2024, 2025, 2026, and 2027

- c) Title 2, *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)
- d) *Florida Single Audit Act*, Section 215.97, Florida Statutes
- e) Chapter 10.550, *Rules of the Auditor General – Local Government Entity Audits*
- f) Chapter 11.45, Florida Statutes
- g) State of Florida Department of Financial Services regulations
- h) *Audits of State and Local Governmental Units* (Revised) – AICPA
- i) *Generally Accepted Government Auditing Standards* (the “Yellow Book”) – United States Government Accountability Office
- j) Any other applicable federal, state and local laws, regulations, or professional guidance not specifically listed above as well as any additional requirements which may be adopted by these organizations in the future

2) Provide the following opinion letters/reports

- a) Independent Auditor’s Report
- b) Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
- c) Independent Auditor’s Management Letter
- d) Independent Accountant’s Report

3) Review of Coalition’s Financial Controls

Contractor is required to review ELC’s internal controls and obtain an understanding of ELC operations to properly plan auditing procedures, identify areas of potential misstatements, and assess fraud risk. In addition, the Proposer may need to test internal controls to assess the extent the controls can be relied upon to reduce testing procedures. Also, internal control testing will be required as part of the State and Federal Single audits. Internal control management letter comments and reportable conditions shall be communicated in writing in accordance with Generally Accepted Auditing Standards.

4) Draft Report for Fiscal Years ending June 30, 2023, 2024, 2025, and 2026

Contractor shall submit a written draft report of any weaknesses found in internal controls by the date requested, in writing by ELC, but no later than February 1st following the end of a fiscal year

5) Management Letter for Fiscal Years ending June 30, 2023, 2024, 2025, and 2026

Contractor shall submit a draft Management Letter that shall identify management weaknesses observed, assess their effect on financial management, and propose steps to eliminate them by the same date given for the Draft Report in the previous section.

Following are some examples of some significant items that may be noted in the Management Letter.

- a) Whether or not errors or irregularities reported in the preceding audit report have been corrected, if applicable.
- b) Whether or not recommendations made in the preceding audit report have been implemented.

Appendix A: Scope of Work (SOW)

Annual Audits for Fiscal Years Ending June 30, 2023, 2024, 2025, 2026, and 2027

- c) If applicable, whether or not any errors or irregularities reported by the State of Florida Office of the Auditor General concerning the preceding fiscal year have been corrected or implemented.
- d) If applicable, whether or not any recommendations made by the State of Florida Office of the Auditor General concerning the preceding fiscal year have been implemented.
- e) Violation of laws, rules, and regulations discovered within the scope of the audit.
- f) Illegal expenditures discovered within the scope of the audit.
- g) Improper or inadequate accounting procedures.
- h) Failure to properly record financial transactions.
- i) Other inaccuracies, irregularities, shortages, or declarations, if any, discovered during the audit.
- j) Recommendations to improve management, accounting procedures, internal controls, and efficiency.

D. Proposer Response Fees and Price Quoted

ELC maintains the right to negotiate the fees and/or amounts budgeted for each annual audit with the selected Contractor.

The fees and total price quoted in **Section VII** of the Proposal, or the final negotiated budget included in the Agreement, will represent the *maximum contract amount allowable for billing purposes* for all activities included in this SOW, unless both parties complete an amendment to the Agreement that includes new or additional services.

If material problems arise which were not reasonably anticipated during the firm's proposal response, an amendment will be negotiated. Contractor shall perform no additional work not included in this SOW, nor will it be paid, without a written and approved amendment to the Agreement.

E. Preparation of Annual Financial Report for Fiscal Years Ending June 30, 2023, 2024, 2025, 2026, and 2027

1. Prepare and complete the Annual Financial Report and submit it to ELC by the date requested, in writing by ELC, but no later than February 1st following the end of a fiscal year.
2. Provide **six (6) printed copies** of the Annual Financial Report and one (1) electronic version (PDF via e-mail or DVD).

F. Tax Services

Contractor will prepare **Tax Form 990 (Return of Organization Exempt from Income Tax)** for fiscal years ending June 30, 2023, 2024, 2025, 2026, and 2027 and file them electronically.

The **Tax Form 990** shall be completed within 5.5 months of the end of the most recently completed fiscal year (December 15), unless ELC requests an extension. Contractor will be responsible for filing an extension to file the return, if necessary.

G. Invoicing

No advance payments will be made for any work outlined in this SOW.

Appendix A: Scope of Work (SOW)

Annual Audits for Fiscal Years Ending June 30, 2023, 2024, 2025, 2026, and 2027

Payment will be made when ELC has determined that the work and specified deliverables have been satisfactorily completed for the billing period invoiced.

Contractor will be paid on a fixed-cost basis for Tax Services (Form 990) and on a reimbursement basis for financial and auditing services for completed deliverables enumerated in each invoice.

H. Exit Conference

An exit conference with representatives from ELC and Contractor will be held after the fieldwork. Observations and recommendations must be summarized in writing and discussed with ELC's management. It should include internal control and program compliance observations and recommendations.

I. Work Papers

An exit conference with representatives from ELC and Contractor will be held after the fieldwork. Observations and recommendations must be summarized in writing and discussed with ELC's management. It should include internal control and program compliance observations and recommendations.

- 1) Contractor shall make available, at no charge, their work papers to any Federal Agency upon request and in accordance with Federal and State Laws and Regulations
- 2) Upon request, Contractor will provide a copy of the Workpapers pertaining to any questioned costs determined in the audit. The Workpapers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
- 3) All Workpapers will be retained for at least five (5) years from the end of the audit period.
- 4) The Workpapers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the GAO, FOEL and ELC and free of charge.

J. Confidentiality

Contractor agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to ELC, the Contractor agrees not to publish, reproduce, or otherwise divulge such information in whole or in part, in any manner or form, or authorize or permit others to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Contractor's possession, to those employees on the Contractor's staff who must have the information on a "need to know" basis. Contractor agrees to immediately notify, in writing, ELC's authorized representative in the event Contractor determines or has reason to suspect a breach of this requirement.

Appendix B: Scoring Rubric

A. Evaluation:

Each timely proposal determined to meet all minimum requirements will be evaluated by three (3) Reviewers. If one Reviewer determines he/she has a conflict of interest with a Proposer, that proposal will be reviewed by an alternate reviewer. If two Reviewers determine they have conflicts with a Proposer, that proposal will be disqualified. **The total score for each proposal will be determined by summing the individual scores submitted by each reviewer.**

In the event of a tie score, both Proposers will have an equal rank. If Proposers have tie scores in first place, ELC will follow the guidelines outlined in the RFP in **Section VIII. F. (Tied Offers/Bids)**.

B. Scoring Rubric

All proposals will be evaluated by three reviewers using the same criteria and eligible points for each section.

Evaluation Criteria	Proposer Response Criteria	Eligible Points	Evaluator Assigned Points
Fatal Errors:			
Proposal Due Date	Proposer submits application <i>after</i> the posted due date <u>and</u> time per the date and timestamp applied via ELC's e-mail server. Server will <u>not</u> accept any applications after the due date/time.	0	N/A
Cone of Silence	Proposer violates the cone of silence and attempts to call, e-mail, or otherwise contact any of the parties identified in Section VIII A.	N/A	N/A
Proposer Name and Contact Information (Section I)	Proposer does not complete all required information in Section 1.	0	N/A
Required Documentation (Section IX)	Missing Required Documentation. The application will not allow you to submit your proposal if you omit any required documentation.	**	N/A
Incomplete Proposals	The proposal template will not allow user to submit the form if any required sections or requested documents are missing.	0	N/A
Proposal Evaluation:			
Company Organization, Size, and Structure (Section II) (Section IX)	Proposer completes form. Proposer checks off a CMBE designation. Company registered in MFMP. Company registered in Sunbiz.org.	0 – 5	

Appendix B: Scoring Rubric

Evaluation Criteria	Proposer Response Criteria	Eligible Points	Evaluator Assigned Points
	Company organization, size and structure supports work conducting financial audits with organizations like ELC.		
Professional Associations and Awards or Recognitions (Section III)	Proposal lists at least one association, award, or recognition received in the most recent past five years. If blank, enter 0 points.	0 - 5	
Company Experience and Qualifications of Key Staff Who Will Provide the Services Outlined in the SOW (Appendix A) (Section IV)	Proposal identifies areas where Company has at least 10 years' experience. Proposal checks Single Audits, Florida Single Audit, Tax Form 990 at a minimum. Proposal Identifies and describes each auditor assigned to the project with job title, primary responsibilities, degrees, licenses/certifications, and years of experience conducting Financial Audits and/or Tax Form 990 Filing. Proposal demonstrates Company has at least ten years' experience conducting Single Audits and has appropriate skilled staff to complete the project timely and in a high- quality fashion.	0 – 25	
Experience with Different Types of Organizations (Section V. A.)	Proposer describes the auditing and tax services they have provided for government, not-for-profit, early learning or similar coalitions; methodology used to manage each audit and annual tax report; includes the names of organizations in each sector that Proposer contracted with for at least three (3) consecutive years.	0 – 20	
References (Section V. B) (Section IX)	Proposal includes three (3) references with all required information.	0 – 5	
Approach to Audit Engagement (Section VI. A - F)	Proposal identifies who will lead the engagement Proposal provides succinct and thoughtful responses to Questions VI A-F Proposal explains how Company will prioritize ELC's SOW to ensure timely and high-quality work products.	0 – 20	

Appendix B: Scoring Rubric

Evaluation Criteria	Proposer Response Criteria	Eligible Points	Evaluator Assigned Points
Peer Review (Section VI. G) (Section IX)	Proposer uploads a copy of its most recent peer review.	0 - 5	
Proposer Budget (Section VII)	Proposer offers reasonable/competitive hourly rates for each position. All budget line items support the required deliverables outlined in the SOW. Proposer describes and justifies Technology/Overhead and/or Other Costs. All line items and their quoted prices appear reasonable, allowable, allocable, and necessary. Proposer enters the same fixed costs for each fiscal year included in the project. Proposer calculations are accurate.	0 – 10	
Value-Added Services Section VIII	Proposal describes what distinguishes his/her firm from others that also provide Financial Audit and Form 990 Tax Filing Services to organizations like ELC. Proposal identifies all value-added services offered at no additional cost.	0 - 5	
Required Documentation (Section IX)	The required documentation supports the referenced sections in the proposal. **Some required documentation may be counted towards points in their respective sections. The application will not allow you to submit your proposal if you omit any required documentation.	**	N/A
	Proposal Total Points	0 – 100	
Proposers may earn up to 10 additional points by fulfilling the panel presentation requirements. (Section X)	Proposer’s Project Lead or Primary Auditor conducts the scheduled presentation. Proposer Adheres to the Time Limit. Presentation addresses all points included in outline provided by ELC.	0 - 10	
	Proposal and Panel Presentation Combined Score	0 - 110	