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REQUEST FOR PROPOSAL  
FOR EXTERNAL AUDIT SERVICES

Dates Available: February 1, 2017 – March 3, 2017  
Closing Date and Time: March 3, 2017 at 4:00 P.M.

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## **SECTION I - INTRODUCTION**

### **Introduction**

The Early Learning Coalition of Flagler and Volusia Counties, Inc. (the Coalition) invites qualified independent certified public accountants to submit proposals for providing financial and compliance auditing services as described in the attached specifications. In order to be considered, written proposals using the format described herein must be received by 4:00 P.M. Eastern Standard Time on March 3, 2017 at the Coalition's main office located at 135 Executive Circle, Suite 100, Daytona Beach, FL 32114.

### **Background**

In 1999, the Florida Legislature passed the School Readiness (SR) Act. The Act created the Florida Partnership for School Readiness. In addition, the Act called for the creation of local school readiness coalitions whose goals were to improve the readiness of children when they enter school.

With specific membership designated by Florida Statutes, 57 school readiness coalitions were formed throughout the state covering all 67 counties.

In 2001, the Florida Partnership for School Readiness was transferred from the Executive Office of the Governor to the Agency for Workforce Innovation for administrative purposes. The funds for the Pre-Kindergarten, subsidized Child Care, Even Start, First Start, Migrant Pre-Kindergarten, and other programs were managed by the Agency for Workforce Innovation and distributed through the local coalition.

In early 2005, the State passed Voluntary Pre-Kindergarten (VPK) legislation, which placed local responsibility for the VPK program with the local school readiness coalitions. The coalitions have been renamed "Early Learning Coalitions" to reflect their greater role in meeting the early care and education needs of children and their families. Coalitions now fall under the direction and funding of Florida's Office of Early Learning (FOEL).

The Coalition is charged with assessing the early care and education resources available in our community and developing local plans to address identified needs of children and their families. The Coalition funds and administers a system of services designed to help ensure that children are ready for school when they enter kindergarten, in addition, the Coalition helps give parents support services to enable them to be stable and strong.

The Coalition's current budget for SR and VPK combined is over \$25 million. We normally have between 250 and 300 active providers. This budget is funded by a mix of federal, state and local grants. The Coalition is charged with using this funding effectively and efficiently to achieve program goals.

### **History of Organization**

The Volusia County School Readiness Coalition, Inc. (VCSRC) was founded on May 11, 2000 and is governed by applicable state and federal laws, rules, and regulations including, but not limited to the authority for SR and VPK and its related programs originally provided in Part 5 of CH. 1002, F.S., Sections 411.01, F.S., 230.2303, F.S., Part A Title IV of the Social Security Act, 45 CFR Part98, 99, and 260, and Rule 65C-21.01, Florida Administrative Code (F.A.C.).

Effective July 1, 2005 VCSRC merged with the Flagler County School Readiness Coalition, Inc. to become The Early Learning Coalition of Flagler and Volusia Counties, Inc. (ELCFV). ELCFV was the survivor of the merger retaining its FEIN and 501(c)(3) status.

ELCFV is governed by a local volunteer board of directors and programs are administered by ELCFV employees. ELCFV is a private non-profit organization with exempt status under Section 501 (c)(3) of the Internal Revenue Code.

Effective April 1, 2007 with the dissolution of Child Care Resource Network (CCRN), the coalition's contracted central agency, ELCFV absorbed all School Readiness and VPK Services.

### **Statement of Purpose**

The objective of this Request for Proposal ("RFP") is to identify an auditing firm that can provide a high level of service for a reasonable cost to the Coalition. The intent of the RFP is to select an independent certified public accounting firm to provide financial and compliance auditing services. However, the Coalition may also elect to award a contract or contracts to one or more accounting firms for any, or all, optional services.

### **Coalition Organizational Structure**

The Coalition has a Finance Committee that serves as the Audit Task Force and reports to the full Coalition Board of Directors. In performing its duties, the awarded independent certified public accounting firm will have substantial interaction with the Finance Committee. This interaction shall include, but not be limited to: reviewing the scope of services, giving updates on the progress of the audit, discussing the results of the audit, and discussing management letter items. Presentation of the items above shall also be made to the Finance Committee and/or full Coalition Board of Directors at regularly scheduled Coalition meetings.

### **Prohibition of Lobbying**

Any respondent or lobbyist, paid or unpaid, for a respondent is prohibited from having any private communication concerning the procurement process or any response to the procurement process with any Coalition Board Member, the Chief Executive Officer, or any employee of the Coalition after the issuance of this RFP and until completion of the contract award. A proposal from any organization will be disqualified when the respondent (or a lobbyist, paid or unpaid, for the respondent) violates this condition of the procurement process.

### **Conflict of Interest**

All respondents must disclose in their Letter of Certification the name of any officer, director or agent who is also a Coalition employee or board member. All respondents must disclose the name of any Coalition employee who owns, directly or indirectly, any interest in the respondent's business or any of its branches. All respondents must disclose any business relationships or family relations with any officer, board member, subcontractor, or employee of the Coalition.

### **Public Information**

All submitted proposals and included or attached information shall become public record upon their delivery to the Coalition in accordance with Chapter 119, Florida Statutes. The contact person with respect to any or all aspects of this RFP is Melanie Barclay, Finance Manager and she can be reached via e-mail at [mbarclay@elcfv.org](mailto:mbarclay@elcfv.org).

### **Right to reject Proposals and Waive Non-Material Irregularities**

The Coalition reserves the right to accept or reject any or all proposals, waive any irregularities and technicalities contained therein, and may, at its sole discretion request a clarification of other

information to evaluate any or all proposals. Respondents may be required to submit evidence of qualifications or any other information as the Coalition may deem necessary.

## SECTION II – SCOPE OF SERVICES

### Statement of Work

The Coalition desires to receive proposals for the selection of an independent certified public accounting firm to provide financial and compliance auditing services for a period of up to five fiscal years. Following the third year of the service agreement, at the sole discretion of the Coalition, the contract between the Coalition and the winning respondent may be extended for up to two additional years, on a year-by-year basis. The first three years of the agreement shall commence with an audit of the Coalition's financial statements for the fiscal year ending June 30, 2018 and will include fiscal years ending June 30, 2019 and June 30, 2020 respectively. The two additional one-year extensions, if opted for by the Coalition, would provide for a continuation of auditing services by the winning respondent for the fiscal years ending June 30, 2021 and June 30, 2022, respectively.

### Services Desired

Annual Examinations – The respondent selected as a result of this RFP shall examine the Coalition's financial statements beginning with the fiscal year ending June 30, 2018. The annual examination performed by the respondent shall include, but not be limited to the following:

Financial Statement Audit – The examination will be a financial and compliance audit made in accordance with generally accepted government auditing standards. The primary purpose of the audit is to express an opinion on the Coalition's financial statements. The examination includes examining transactions and accounts that support the amounts in the financial statements and includes an overall view of Coalition's financial statements. The audit procedures used shall be sufficient to enable the respondent to express an opinion on the fairness of the Coalition's presentation of its financial position, results of operations, and cash flows in accordance with U.S. generally accepted accounting principles. In addition, such procedures should be adequate to determine whether Coalition operations were conducted in compliance with legal and regulatory requirements including Florida Statutes, Federal Laws, and Coalition policies and procedures.

Review of Internal Controls – The respondent is required to review Coalition internal controls and obtain an understanding of Coalition operations in order to properly plan auditing procedures, identify areas of potential misstatements, and assess fraud risk. In addition, the respondent may need to test internal controls to assess the extent the controls can be relied upon in order 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 (GAAP).

Management Letter – A management letter will be issued for each year audited that will contain significant audit findings. The following are some of the significant items that may be noted during the performance of the audit:

- Whether or not errors or irregularities reported in the preceding audit report have been corrected.
- Whether or not recommendations made in the preceding audit report have been implemented.
- 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.
- 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.
- Violation of laws, rules, and regulations discovered within the scope of the audit.
- Illegal expenditures discovered within the scope of the audit.
- Improper or inadequate accounting procedures.
- Failure to properly record financial transactions.
- Other inaccuracies, irregularities, shortages or declarations, if any, discovered during the audit.
- Recommendations to improve management, accounting procedures, internal controls, and efficiency.

The successful respondent shall make an immediate written report to the Finance Committee of all significant irregularities and any illegal acts as they become known to the respondent.

Single Audit – Each year, the successful respondent will perform a Single Audit in accordance with Generally Accepted Auditing Standards (GAAP), the Single Audit Act Amendments of 1996, the provisions of OMB’s Uniform Guidance, and SAS 115 in addition to the Rules of the Auditor General of the State of Florida.

Each year, the successful respondent will use the guidance noted above to report on the Coalition’s Schedule of Federal Awards and State Assistance, compliance with laws and regulations, compliance with significant provisions of major federal programs and state projects, and internal controls.

Tax Return – The respondent will be required to prepare the Coalition’s tax return (Form 990) for each fiscal year covered under the engagement agreement.

Financial Statements – The respondent will be required to prepare complete financial statements for each fiscal year that is covered by the engagement agreement.

Additional Services – The Coalition may determine that additional services are necessary and may contract with the respondent to perform those services. The respondent shall perform additional services only upon a written request from the Coalition Board or the Chief Executive Officer. Additional services, if offered by the respondent, may include but not be limited to:

- Performance of extended audit procedures

All additional work shall be documented by engagement memorandums to be approved by the Finance Committee. The fee for additional services shall be separately negotiated at the time of the engagement for a not to exceed amount calculated in accordance with the respondent billing rates itemized in this RFP.

## **Time Requirements**

The following is the expected timeline for the start and completion of proposed services:

Commencement of the Audit – The Coalition will have all records prepared for the audit in a timely manner in order to meet our reporting deadline. All appropriate personnel will be available to meet with the successful respondent's audit team upon acceptance of the proposal and execution of a professional contract.

Schedule of the Fiscal Year Audit – Each of the following tasks shall be completed no later than the date indicated.

Audit Plan – The successful respondent shall work with the Coalition's Finance Manager to develop a detailed plan for the audit for the fiscal year ended June 30, 2018 by no later than March 31, 2018 after the execution of a professional services contract. In each succeeding fiscal year for which audit services are provided, a detailed plan will be provided to the Finance Manager by May 31<sup>st</sup> of that year.

Fieldwork – For the fiscal year ending June 30, 2018, and thereafter, fieldwork should commence sufficiently after the end of the fiscal year to ensure that the reporting deadlines outlined in this RFP are met.

Required Notification – The Chief Executive Officer and/or Finance Committee as appropriate under professional guidelines shall be notified immediately for any of following reasons: schedule completion dates are in jeopardy, discovery of possible violations of laws or significant non-compliance with contractual requirements, discovery of the possibility of a fraudulent act, or discovery of a material weakness in internal controls.

Reporting Deadlines – The audit report, in its final form and including the Management letter shall be completed each year no later than the 15<sup>th</sup> of January. The report will be presented to the Finance Committee at its January meeting and/or to the Coalition Board of Directors at its January meeting.

## **Invoicing for Work**

The respondent shall prepare an estimate of total hours required to complete the engagement. Progress will be determined by comparing the hours incurred to date to the estimated total hours for the engagement.

Invoices shall be presented as work is completed at a maximum of one invoice per month. A listing of hours incurred shall accompany the invoice in support of the billing calculation. The final bill payment will be paid upon resolution of any open issues or delivery of any remaining items.

## **Primary Point of Contact**

The respondent shall identify a specific individual as a primary point of contact. This individual will be responsible for the respondent's work product. The individual shall be available within 24 business hours' telephone notice to accomplish the following:

- Attend meetings
- Respond to telephone calls
- Respond to specific inquiries



**Work papers**

The respondent shall retain all work papers for a period of at least 5 years. In addition, the respondent will provide the Coalition and or its assignees access, free of charge, to and copies of any or all work papers for a period of at least 5 years.

**Support Personnel**

Support personnel shall be made available by the Coalition to provide assistance to the respondent by identifying required records and gathering needed information. Support personnel will perform these tasks to expedite the audit under the notice of request for assistance so that they may effectively perform the day-to-day requirements of their position(s).

**Replacement of Personnel**

The Coalition will be accepting the respondent's proposal based upon the audit team listed in the proposal. All changes to the audit team are subject to the Coalition's approval. The replacement team member must have credentials similar to the team member replaced. The Coalition reserves the right to review the new team member's resume and also interview the replacement team member. The respondent will be responsible for briefing all replacement personnel on Coalition operations and on the status of audit work at no expense to the Coalition.

### **SECTION III - SELECTION METHOD AND INSTRUCTIONS**

**Selection Criteria**

In order to be considered for evaluation, a firm:

- Shall be licensed to practice public accounting in the State of Florida
- Shall have performed audits under OMB's Uniform Guidance in the not-for-profit or local government sector for a minimum of each of the last 3 years.
- In order to maintain comparability and enhance the review process, it is requested that responses be completed and organized in the manner specified in Section V – Instructions for the External Auditing Services RFP.
- Respondents may obtain electronic copies of the forms by submitting a request and providing an e-mail address. It is required that one (1) original proposal and five (5) copies of the proposal be submitted. Plus, an electronic copy on a thumb drive.

**Evaluation Process**

The Auditor Selection Committee, consisting of the Finance Committee and Coalition staff, will evaluate the proposals and prepare recommendations to the Coalition Board of Directors. All proposals received will be reviewed in accordance with the criteria listed in this RFP. The Committee may request a presentation by any or all respondents to clarify proposed plans and details, as part of the review and evaluation process. The Committee may also ask additional questions to clarify the submitted proposal(s).

The Coalition Board of Directors shall make the final decision. When the Coalition Board has selected the most successful respondent, contract negotiations will begin. If a contract agreement cannot be reached with the most successful respondent, negotiations with that firm will be formally terminated. The Coalition would then negotiate with the next most successful respondent until an agreement is reached. The Coalition may choose to modify the choice of a selected respondent if the Coalition determines that such a change is in its best interest.

The Coalition reserves the right to reject any and all proposals submitted. The Coalition further reserves the right to inspect the facilities, organization, and review evidence of the financial condition of respondents to assess their ability to perform the contract before awarding a contract.

### **Evaluation Criteria**

Each proposal will be evaluated based on the following criteria, which are listed in their order of importance:

- Prior non-profit and government auditing experience (ELCFV may contact them for reference)
- Audit team members' profiles and qualifications
- Firm profile
- Cost of Services
- Approach to the Engagement

### **Bidding Instructions**

Sealed Proposals – Each respondent shall submit only one proposal. A proposal shall consist of one (1) manually signed original and five (5) photocopies of the completed proposal. They shall be submitted in a sealed envelope or package bearing the title, “THE EARLY LEARNING COALITION OF FLAGLER AND VOLUSIA COUNTIES, INC. – EXTERNAL AUDITING SERVICES” along with the name and address of the organization submitting the proposal. Proposals should include a contact name and an email address for correspondence and shall be submitted no later than 4:00 P.M. EST on March 3, 2017 to Melanie Barclay, Finance Manager, The Early Learning Coalition of Flagler and Volusia Counties, Inc., 135 Executive Circle, Suite 100, Daytona Beach, FL 32114. The respondent is responsible for ensuring that the proposal arrives on time at the correct address. Late proposals will be returned unopened.

In addition to the mailed copy of the RFP, respondents may request an electronic copy of the RFP by sending an email request to [mbarclay@elcfv.org](mailto:mbarclay@elcfv.org).

Inquires – All inquiries related to this RFP are to be directed, via email, to the Finance Manager, at [mbarclay@elcfv.org](mailto:mbarclay@elcfv.org). Inquiries by phone will not be accepted. Information obtained from any other source is not official and should not be relied on.

#### Application Timetable

Dates Advertised/Available: February 1, 2017 – March 3, 2017

Deadline for Receipt of Written Questions: February 15, 2017

Deadline for Answers to Respondent Questions: February 22, 2017

Deadline for Receipt of Proposals (No Exceptions): March 3, 2017 by 4:00 P.M. EST

The Early Learning Coalition of Flagler and Volusia Counties, Inc.  
Attn: Melanie Barclay, Finance Manager  
135 Executive Circle, Suite 100  
Daytona Beach, FL 32114

Evaluation Interviews: March 6, 2017– March 10, 2017

Notification of Intent to Award Contract: May 31, 2017

**Length of Contract Period**

Contract Period/Renewal – The term of the agreement shall be for a period of up to five (5) years from the date of the award. Each year, a professional services contract will be executed by the Coalition and the selected auditing firm. Following the third year of the agreement, at the sole discretion of the Coalition, two additional one-year periods may be awarded if the audit services and costs are satisfactory. Satisfactory performance shall be determined within the sole discretion of the Coalition. A final not-to-exceed amount will be determined each year for the auditing services. If needed, the final contract may be extended for a period of 90 days beyond the expiration date. The selected respondent will be notified when the recommendation has been acted upon by the Coalition Board of Directors.

Cancellation of Contract/Termination – In the event any of the provisions of this proposal are violated by the respondent, the Chief Executive Officer or a designee will give written notice to the auditing firm stating the deficiencies. The auditing firm will have 10 days to correct the deficiencies. If the auditing firm does not make the corrections within 10 days, then recommendation will be made to the Coalition Board of Directors for immediate cancellation of the contract. If the contract is cancelled, the Coalition may pursue any and all legal remedies as provided herein and by law.

The Coalition reserves the right to terminate any contract resulting from this RFP, at any time and for any reason, upon giving 30 day's prior written notice to the other party. If the contract should be terminated without cause the Coalition will be relieved of all obligations under the contract. The Coalition would only be required to pay the auditing firm remuneration for contract services actually performed as of the date of termination. Access to any and all accounting records, tax returns, tax return work papers and audit work papers will be provided to the Coalition immediately after the termination of the contract, at no additional charge.

The auditing firm will have the option to terminate the contract without cause, upon written notice to the Coalition's Chief Executive Officer. The written notice must be received at least 60 days prior to the effective date of the termination. Cancellation of the contract by the auditing firm may result in removal of the firm from consideration for future opportunities to contract with the Coalition for a period of three (3) years.

Default – In the event that the awarded respondent should breach this contract, the Coalition reserves the right to seek remedies in law and or in equity. Default would result in removal of the firm from consideration for additional opportunities for a period of three (3) years.

Award of Contract – All respondents to this RFP will receive written notification of the status of their proposal.

**SECTION IV - TERMS, CONDITIONS AND OTHER REQUIREMENTS****Federal and State Tax**

The Coalition is exempt from federal taxes; in addition, the Coalition is exempt from State and County sales taxes. The Coalition's Chief Executive Officer will sign an exemption certificate submitted by the successful respondent. The respondent doing business with the Coalition will not be exempted from paying sales tax to their suppliers for materials to fulfill contractual obligations with the Coalition, in addition, the successful respondent will not be authorized to use the Coalition's tax exemption number in securing such materials.

## **Legal Requirements**

It shall be the responsibility of the provider to be knowledgeable of all federal, state, county and local laws, ordinances, rules and regulations that in any manner effect the items covered herein. Lack of knowledge by the respondent will in no way be a cause for relief from responsibility.

Respondents doing business with the Coalition will be required to attest to compliance with the following federal and state rules and regulations:

- 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 (EO 12549 and EO 12689)
- Remedies Clause (45 CFR 92.36 (i)(2))
- Energy Policy and Conservation Act (45CFR part 92.36 (i) (13))

## **Agreement**

A professional services agreement will be negotiated for any work to be performed as a result of this RFP. The RFP, the proposal, and the resulting agreement will constitute the complete agreement between the respondent and the Coalition.

## **Trade Secret and Confidential Materials**

If the application includes material which is deemed a trade secret (as defined by Section 812.081, FS) or other confidential material exempt from the provisions of Chapter 119, FS, which the respondent does not wish to become public record, the following statement should be included in the application:

"Trade Secrets as defined by Section 812.081, Florida Statutes, or other confidential materials contained on *applicable* pages of this application shall not be used or disclosed, except for evaluation purposes. However, if a contract is awarded to this offer or as a result in connection with the submission of this program, the Coalition shall have the right to use or disclose the information designated as trade secrets or confidential to the extent provided in the contract. This restriction does not limit the Coalition's right to use or disclose the information designated as trade secrets or designated as confidential which is obtained from another source."

Any exemption claimed will be limited to the pertinent documents and must be supported by a statutory exemption. Notwithstanding anything to the contrary, nothing contained in the application shall be deemed or interpreted to restrict or prevent the Coalition from complying with the disclosure requirements of Chapter 119, Florida Statutes, when material is incorrectly identified as a trade secret or confidential information. By submitting an application, the applicant covenants not to sue the Coalition and waives any claim against the Coalition arising under Chapter 119, Florida Statutes or in connection with or as a result of any disclosures by the Coalition in connection herewith.

## SECTION V – INSTRUCTIONS FOR THE EXTERNAL AUDITING SERVICES RFP

### **Instructions**

The Coalition requires the proposal to be completed in full. The sections to the form are as follows:

#### Table of Contents

The table of contents should include a clear identification of the material by section and by page number.

#### Letter of Certification

This section is a letter of certification on company letterhead to be signed by the auditing firm. This letter should state that the auditing firm can provide the services the Coalition requires, that specific attachments have been included, that any required additional documentation will be forwarded within three (3) days if selected, and that it is understood that all information included in the proposal shall become public record.

#### General Description of the Scope of Work

In this section there should be a brief statement demonstrating the respondent's understanding of the work to be performed and a positive commitment from the respondent to perform the work. There must be discussion of how the respondent will perform each of the desired services that are listed in Section II – Scope of Services starting on page 3 of this RFP.

#### Approach to the Audit

- The respondent should describe the approach that they will use in providing the audit services.
- The respondent should describe the procedures they will use in documenting the internal control environment.
- The respondent should describe its procedures for assessing fraud risk and preparing audit responses in accordance with SAS 99 and SAS 115.
- The respondent should describe how it plans to obtain an understanding of internal controls and the method it plans to use to test the effectiveness of internal controls.
- The respondent should clearly describe its procedures for reporting fraud, illegal acts, or significant internal control deficiencies to its clients.
- The respondent should clearly describe its philosophy and its procedures in formulating management letter comments.

#### Firm Profile and Qualifications

- The respondent should communicate its experience in performing not-for-profit and governmental types of audits including single audits; including specific to other Early Learning Coalitions. The respondent should communicate its experience in preparing financial statements in compliance with authoritative guidance and the GAAP hierarchy.
- The respondent should indicate whether it is a local, regional, or nation firm. In addition, the respondent should give the location of the office from which the work is to be performed and indicate the number of partners, managers, supervisors, seniors, and staff members that are employed by that office.
- This section should provide references from other Florida not-for-profit coalitions or from clients whose audits are similar to the services sought by this RFP.

- This section should describe the types of work offered by the local office such as auditing, write-up, tax, consulting, litigation support, and investment advisory services.
- The respondent must indicate any disciplinary action taken against the respondent or any individual associated with the respondent by that State of Florida, Board of Accountancy within the last three (3) years.
- The respondent must describe all lawsuits that were filed or are pending against the local office within the last three (3) years.
- The respondent must furnish its last peer review report and explain any significant weaknesses that were identified by the report.

#### Audit Team Member Profiles and Qualifications

The respondent must identify the audit team that will be responsible for providing the required audit services, including the partners, managers, supervisors, and staff. Resumes for each partner, manager, supervisor, senior, and staff to be assigned to the audit team should be submitted and the resumes should include the following information:

- Formal Education
- Continuing professional education relative to not-for-profit and governmental accounting and auditing
- Experience in government accounting and auditing
- Experience in public accounting in general
- Experience in auditing not-for-profit entities, including the individual's current position held (partner, manager, supervisor, senior or staff)
- Experience working with Early Learning Coalitions
- Experience in computerized systems
- Membership to various national and state accounting boards, committees, or associations
- Professional recognition such as a Certified Public Accounting license, awards, etc.

The respondent must identify who would serve as the primary point of contact on the engagement.

#### Cost of Services

The respondent shall prepare a schedule of billing rates for the various levels of staff, together with an estimate of the number of hours it anticipates for completing the annual examination of the Coalition's financial statements. Using these estimates, the respondent shall provide a not-to-exceed amount for the proposed audit services. Any extraordinary charges shall be considered as costs associated with annual examinations for the purpose of proposal evaluations.

Illustrative Guide for Reporting Cost of Services

Staff Level	Hourly Billing Rate	Estimated Number of Hours	Estimated Charges	Responsibilities
Staff				
Senior				
Manager				
Partner				
Other				
Total	N/A			N/A

Fiscal Year Ending	Estimated Number of Hours	Amount Not to Exceed
June 30, 2018		
June 30, 2019		
June 30, 2020		
June 30, 2021		
June 30, 2022		

Prior Firm Not-for-Profit and Governmental Experience

List all recent not-for-profit and governmental audit engagements, written references if any, and contact information, should we decide to obtain reference(s).

Certification Affidavit

The Certification Affidavit attests that the organization has made all necessary disclosures and that the organization will provide copies of policies within three (3) days of being selected. This form needs to be signed and notarized and returned with the proposal.

### Example - Letter of Certification

The Early Learning Coalition of Flagler and Volusia Counties, Inc.  
Attention: Melanie Barclay, Finance Manager  
135 Executive Circle, Suite 100  
Daytona Beach, FL 32114

Dear Ms. Barclay:

We have read The Early Learning Coalition of Flagler and Volusia Counties, Inc.'s Request for Proposal and fully understand its intent. We certify that we have adequate personnel, equipment, technology, and facilities to fulfill the requirements of the engagement. We understand that our ability to meet the criteria and provide the required services will be judged by Coalition staff members, members of the Finance Committee. We also understand that final approval for a contract award will come from the Coalition Board.

We have attached the following for your review:

- Auditing Services Proposal
- A signed and notarized copy of the Certification Affidavit
- A completed IRS Form W-9

I, the undersigned respondent, have not divulged, discussed, or compared this proposal with any other respondents and have not colluded with any other respondent in the preparation of this proposal in order to gain an unfair advantage in the award of this proposal.

It is understood that all information included in, attached to, or required by this RFP shall become public record upon their delivery to the Coalition as defined in the Public Records Act, Chapter 119, Florida Statutes.

Submitted by: \_\_\_\_\_

Name of Firm: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Telephone: \_\_\_\_\_



## **CERTIFICATION AFFIDAVIT**

**DIRECTIONS: BY ATTESTING TO THIS FORM, THE RESPONDENT AGREES TO COMPLY WITH ALL FIVE (5) SECTIONS ON THE SWORN AFFIDAVIT. THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS.**

### **APPLICATION ACCURACY**

I do hereby certify that all facts, figures, and representations made in the proposal are true and correct. The filing of this proposal has been authorized by the contracting entity and I have been duly authorized to act as the representative of the organization in connection with this proposal. I also agree to follow all terms, conditions, and applicable federal law and state statutes.

### **PROHIBITION ON LOBBYING**

Applicants are hereby advised and agree to comply with the Coalition's adopted prohibition on lobbying:

No funds granted by the Coalition shall be used by a provider agency to hire a lobbyist or to supplant any funds which would allow for the funding of a lobbyist.

Any respondent or lobbyist, paid or unpaid, for a respondent is prohibited from having any private communication concerning any procurement process or any response to a procurement process with any Coalition Board Member, the Coalition's Chief Executive Officer, or any Coalition employee after the issuance of this RFP and until the completion of the contract award. A proposal from any organization will be disqualified when the respondent or a paid or unpaid lobbyist for the respondent violates this condition of the procurement process.

### **CONFLICT OF INTEREST**

Applicants are hereby advised, and agree to comply with the Coalition's adopted conflict of interest regulations:

All respondents must disclose the name of any officer, director, or agent who is also a Coalition employee. All respondents must disclose the name of any Coalition employee who owns, directly or indirectly, any interest in the respondent's business or any of its branches. All respondents must disclose any business relationships with any officer, director, subcontractor or employee of the Coalition. The disclosures described above must be submitted as a cover letter, included with the RFP, addressed to the Finance Manager, and must be submitted no later than the proposal deadline.

### **AGENCY CERTIFICATION**

I, the undersigned applicant, hereby attest that the following policies, procedures, regulations, and documentation are in effect and agree to provide copies of the following within three working days of notification by the Coalition of intent to award the contract:

- Affirmative Action Policy
- Certified Minority Business Enterprises (if applicable)
- Small Disadvantaged Business Enterprise Policy (if applicable)
- Americans with Disabilities Policy
- Drug Free Workplace Policy

**PUBLIC ENTITY CRIME AFFIDAVIT**

I understand that a “public entity crime” as defined in Paragraph 287.133(l)(g), Florida Statutes means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any entity, agency or political subdivision of any other state or with the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

I understand that “convicted” or “conviction” as defined in Paragraph 287.133(l)(b), Florida Statutes means a finding of guilt or a conviction of a public entity crime with or without adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment after July 1989, or as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.

I understand that an “affiliate” as defined in Section 287.122, Florida Statutes means:

A predecessor or successor of a person convicted of a public entity crime; or an entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term “affiliate” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of the affiliate.

The ownership by one person of shares constituting a controlling interest in another person, or pooling of equipment or income among persons when not for fair market value under an arm’s length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

I understand that a “person” as defined in Section 287.133 Florida Statutes means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term “person” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies.)

\_\_\_\_\_ Neither the entity submitting this sworn statement, nor any officer, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity have been charged and convicted of a public entity crime subsequent to July 1, 1989.

\_\_\_\_\_ The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employee members or agents who are active in management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989, and (Please indicate which additional statement applies)

\_\_\_\_\_ There were proceedings concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer did not place the person or affiliate on the convicted vendor list.

\_\_\_\_\_The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order).

\_\_\_\_\_The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending in the Department of General Services).

**ORGANIZATION'S NAME AND ADDRESS:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**NOTE: AS EVIDENCED BY MY SIGNATURE BELOW, I UNDERSTAND AND WILL COMPLY WITH ALL TERMS AND CONDITIONS STATED HEREIN:**

\_\_\_\_\_  
Type Authorized Official's Name

\_\_\_\_\_  
Authorized Official's Title

\_\_\_\_\_  
Authorized Official's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Federal Employee Identification Number

**FOR NOTARY PUBLIC (OFFICIAL USE ONLY)**

STATE OF \_\_\_\_\_ COUNTY OF \_\_\_\_\_

PERSONALLY APPEARED BEFORE ME, THE UNDERSIGNED AUTHORITY.

\_\_\_\_\_ who, after first being sworn by me, affixed his/her signature in the space.  
(name of individual signing)

Provided above on the \_\_\_\_\_ day of \_\_\_\_\_, 2\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires