



**THE CHILDREN'S HOME SOCIETY OF FLORIDA AND THE  
CHILDREN'S HOME SOCIETY OF FLORIDA FOUNDATION, INC.**

**REQUEST FOR PROPOSALS  
FOR  
EXTERNAL AUDITING SERVICES  
RFP#: FIN-7073-2024-RFP-001**

**Closing Date & Time: January 5, 2025 @ 5:00 p.m.**

## Table of Contents

<b>Section I - Introduction</b>	<b>Page</b>
1. Introduction	4
2. Background	4
3. Statement of Purpose	5
4. Conflict of Interest	4-5
5. Right to Reject Proposals and Waive Informalities	5
<b>Section II – Scope of Services</b>	
1. Statement of Work	6
2. Services Desired	6
A. Annual Examinations	6
a. Financial Audit	6
b. Review of Internal Controls	6
c. Management Letter	6-7
B. Single Audit	7
C. Single Audit Working Papers	7
D. Tax Return	7
E. Additional Services	7
F. Time Requirements	7-8
G. Invoicing for Work	9
H. Primary Point of Contact	9
I. Working Papers	9
J. Support Personnel	9
3. Organizational Structure of CHS and the Foundation	9
4. Selection Criteria	9-10
5. Evaluation Process	10
6. Evaluation Criteria	10
7. Bidding Submissions and Instruction Inquiry	11
a. Inquires	11
b. Application Timetable	11-12
8. Length of Contract Period	12
a. Contract Period/Renewal	12
b. Cancellation of Award/Termination	12-13
c. Default	13
d. Award of Contract	13
<b>Section III - Terms, Conditions, and Other Requirements</b>	
1. Federal and State Tax	14
2. Legal Requirements	14
3. Agreement	14
4. Trade Secrets	14-15
5. Disqualification	15

## **Section IV - Instructions for External Auditing Services RFP**

1. Instructions	
Section 1 – Table of Contents	16
Section 2 – Letter of Certification	16
Section 3 – General Description of the Scope of Work	16
Section 4 – Approach to Audit	16
Section 5 – Profile and Qualifications – Firm	17
Section 6 – Cost of Services	17-18
Section 7 – Prior Not for Profit/Governmental Experience	18
Section 8 – Letter of Certification	18
Example of Letter of Certification	18-19
Section 9 – Certification Affidavit	20
2. Certification Affidavit	21-22

## SECTION I - INTRODUCTION

### 1. Introduction

Children's Home Society of Florida ("CHS") and The Children's Home Society of Florida Foundation ("Foundation") invites qualified external independent auditing firms ("Respondent") to submit proposals in response to this request for proposal ("RFP") for external auditing services as described in the attached specifications. Written proposals in response to the RFP must utilize the format described herein and must be received by 5:00 p.m. Eastern Standard Time ("EST") on **January 5, 2025**, by e-mail at **Amanda.funk@chsfl.org**.

### 2. Background

#### CHS

Since 1902, CHS has been a non-profit leader in providing support services for children and families throughout the state of Florida. For over 122 years, CHS has cared for more than one million children as part of its ongoing mission to serve children and families. As the state's largest and most reputable non-profit organization in the realm of children and families services, CHS continues to deliver innovative solutions in the areas of child welfare, early childhood services, mental health, including, job training and youth outreach. CHS also provides prevention services through its various partnerships with school districts and community schools that support families in the areas of early childhood, behavioral health, counseling, and mentoring services. CHS's 1,100 employees throughout the state of Florida constantly and tirelessly work towards a common goal of creating a world where all children have the necessary tools and support to realize their full potential, no matter their background or economic status.

#### The Foundation

The Foundation was established as a separate entity and was incorporated on December 18, 1990. Operations begin April 1, 1991, upon the initial transfer of assets from CHS to the Foundation. The Foundation is organized to operate exclusively for the benefit of CHS and may receive contributions designated by the donor as restricted for specified purposes or restricted in perpetuity – endowment funds from any source acceptable to its Board of Directors.

### 3. Statement of Purpose

The objective of this RFP is to identify an auditing firm that can provide a high level of service at a reasonable cost to CHS and the Foundation. The intent of the RFP is to select an external independent auditing firm to provide basic auditing services. However, CHS may also elect to award contract(s) to one or more auditing firms for any, or all, any optional and/or related auditing services.

### 4. Conflict Of Interest

All Respondents must disclose in their Letter of Certification, as identified in this RFP, the name of any officer, director, or agent who is also an employee of CHS or the Foundation. All Respondents must disclose the name of any CHS or Foundation employee, director officer or

agent who owns, directly or indirectly, any interest in the Respondent's business or any of its branches. All Respondents must disclose any business or financial relationships with any officer, director, contractor, subcontractor, vendor or employee of CHS or the Foundation.

#### **5. Right to Reject Proposals, Seek Clarification and Waive Non-Material Irregularities**

CHS reserves the right to accept or reject any or all proposals, waive any non-material irregularities and technicalities and may, at its sole discretion, request clarification or other additional information to evaluate or confirm information contained in any or all proposals when to do so would be in the best interest of CHS or the Foundation. A non-material irregularity is defined as a variation from the RFP terms and conditions that does not affect the price of the competitive reply to the RFP nor give the Respondent an advantage or benefit not enjoyed by other Respondents nor adversely impact the interest of CHS and the Foundation. CHS reserves the right, before awarding the contract, to require Respondent(s) to submit evidence of qualifications or any additional other information CHS and the Foundation may deem necessary. CHS reserves the right to determine at any point in this process that further procurement and negotiations are not in its best interest and will provide notice thereof through email and posting on CHS and/or the Foundation's website.

## SECTION II – SCOPE OF SERVICES

### 1. Statement of Work

CHS desires to receive proposals for the selection of an independent certified public accounting firm to provide external independent auditing services for a three (3) year term beginning with an audit of CHS and the Foundation's financial statements for fiscal year ending June 30, 2025. The contract between the parties may be extended for another term for up to two (2) years, which shall be within the sole discretion of CHS and the Foundation.

### 2. Services Desired

- A. Annual Examinations - The Respondent selected as a result of this RFP shall provide external independent auditing services to CHS and the Foundation, to examine the financial statements of CHS and the Foundation and the Foundation beginning with the financial statements for fiscal year ending June 30, 2025.

The annual examinations by the Respondent shall include, but not be limited to, the following:

1. Financial Audit - The examination will be a financial audit made in accordance with generally accepted auditing standards. The primary purpose of this audit is to express an opinion on the financial statements of CHS and the Foundation. The examination and procedures related hereto contemplate the review of the financial statements prepared by CHS and the Foundation. The audit procedures used should be sufficient to enable the Respondent to express an opinion on the fairness with which the financial statements present the financial position of CHS and the Foundation and the results of its operations and the cash flows in accordance with generally accepted accounting principles. In addition, such procedures should be adequate to determine whether the operations of CHS and the Foundation were properly conducted in accordance with legal and regulatory requirements, including Florida Statutes, Federal laws and CHS and the Foundation policies and procedures.
2. Review of Internal Controls - An evaluation is to be made of the system of internal controls, including the control environment, accounting systems and specific control procedures, to assess the extent to which the controls can be relied upon to ensure accurate information, to ensure compliance with the law and regulations, and to provide for efficient and effective operations. In order to assess the control risk, the Respondent is to perform tests of controls and properly document its assessment. Reportable conditions shall be communicated in writing in accordance with generally accepted auditing standards.
3. Management Letter - A management letter will be issued that will contain significant audit findings that, among other matters, may include the following material items noted during the performance of the audit:
  - a. Whether errors or irregularities reported in the preceding audit report have been corrected;
  - b. Whether recommendations made in the preceding audit report have been implemented;

- c. If applicable, whether any errors or irregularities reported by or any recommendations made by the State of Florida Office of the Auditor General concerning the preceding fiscal year have been corrected or implemented.
- d. Violation of the laws, rules, regulations, policies and procedures discovered within the scope of the audit;
- e. Illegal expenditures discovered within the scope of the audit;
- f. Improper or inadequate accounting procedures;
- g. Failure to properly record financial transactions;
- h. Other inaccuracies, irregularities, shortages or defalcations, if any, discovered by the firm; and
- i. Recommendations to improve management, accounting procedures and internal controls and to increase efficiency.

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

- B. Single Audit** - The Respondent will perform a Single Audit in accordance with generally accepted auditing standards, the Single Audit Act Amendments of 2013, the provisions of Uniform Guidance, Audits of States, Local Governments and Non-Profit Organizations; and the Rules of the Auditor General of the State of Florida in order to report on the Schedule of Federal Financial Assistance, on the compliance of CHS and the Foundation with laws and regulations and on internal controls, as required by the Single Audit Act.
- C.** Audit for Children’s Trust (nonprofit agency providing funding to CHS for children programs) that is a requirement for the funder for CHS programs. This is a program audit that is due on December 31 of each year.
- D. Tax Return** – The Respondent will prepare CHS and the Foundation’s tax return (Form 990) for the fiscal year(s) including the submission of the Uniform Guidance form SF–SAC into the Federal Audit Clearinghouse and the IRS Form 8868 if applicable.
- E. Additional Services** - If, during the contractual period, additional services are needed, the Respondent may, at the option of CHS or THE FOUNDATION, be engaged to perform these services. The Respondent shall, upon receipt of a written request from CHS or THE FOUNDATION CFO or CEO, perform such additional services. Such services, if offered by the Respondent, may include, but not be limited to:
  - 1. Management advisory services;
  - 2. Tax consulting services;
  - 3. Actuarial consulting services;
  - 4. Assistance in the preparation of or performance of extended audit procedures;
 

All additional work shall be documented by engagement memorandums to be approved by the Audit Committee. The Respondent shall be compensated in accordance with the schedule of fees established as a result of the RFP. The fee for additional services shall be separately negotiated at the time of the engagement.
  - 5. Ad hoc meetings (phone, Teams, Zoom, etc.) and support as needed.
- F. Time Requirements**
  - 1. Commencement of the Audit - CHS and the Foundation will have all records for the audit, all appropriate management personnel, as well as the Audit Committee

available to meet with the audit team of the successful Respondent upon acceptance of the proposal and execution of a professional services contract between CHS and the Foundation and the Respondent.

2. Schedule of the Fiscal Year Audit - Each of the following shall be completed no later than the date indicated:

- a. Fieldwork - For the fiscal year ending June 30, 2025, and thereafter, fieldwork should commence sufficiently after the end of the fiscal year to ensure that the reporting deadlines outlined below can be met. CHS wants to make sure there is the ability to provide information in a remote manner via a portal and does not require an onsite presence.
- b. Progress Discussions - Progress discussions will be held with the Chief Financial Officer or designee at least monthly during the course of the engagement. Such discussions will be held at any time that it appears that: scheduled completion dates may be in jeopardy; the audit detects apparent violations of law or apparent instances of misfeasance, malfeasance or nonfeasance by an employee; information is discovered that indicates that defalcations may reasonably be anticipated; or material weaknesses in internal controls are detected.

c. Reporting Deadlines

Financial Audit:—CHS draft audit report must be completed and delivered no later than November 1 with the final issued by December first of each year so that it may be delivered to the bank by December 1 in accordance with our loan agreements and to our funding sources and the federal audit-clearing house no later than March 31. The final schedule will be a negotiated part of the audit contract with the selected vendor.

Single Audit: The final audit report must be available to our funding sources and federal audit clearing house no later than March 31.

Tax Return (990s): The final returns must be filed no later than the extension deadline of May 15<sup>th</sup>.

The children's Trust audit must be available to our funding sources no later than December.

The Foundation audit must be available for the Board no later than December 31. – I made this up, but we want this done.

- d. Provide periodic reports to the CFO or designee assessing the impact of any significant regulatory (e.g. generally accepted accounting standards) or compliance changes as well as any accounting or reporting developments proposed by the Financial Accounting Standards Board or any other significant financial/accounting matters that may affect the organization.



- G. 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 – not to exceed once per month. A listing of hours incurred shall accompany the invoice in support of this calculation. The final payment shall be paid upon resolution of any open issues or delivery of any remaining items.

- H. Primary Point of Contact – The Respondent shall identify a specific individual as a primary point of contact who shall be responsible for the work product of the Respondent. The individual identified shall be available within a reasonable time to accomplish the following:
- Attend meetings
  - Respond to telephone calls
  - Respond to specific inquiries

- I. Support Personnel - Support personnel shall be made available by CHS in order to provide assistance and support, such as identifying required records, gathering needed documentation and supporting information and such other tasks that will serve to expedite the audit, with the understanding that support personnel must be given consideration to effectively perform or deliver the day-to-day requirements of their positions.

- J. Location - Audit firm must have the ability to perform ALL services in a remote setting.

### 3. **Organizational Structure of CHS and the Foundation**

CHS and the Foundation are separate, nonprofit Florida entities that are governed by separate board of directors. CHS has established an Audit Committee that reports to the Board of CHS. It is expected that, in performing its duties, the awarded independent certified public accounting firm will have interaction with CHS Audit Committee. This interaction shall include, but not be limited to, reviewing the scope of services, discussing the results of the audit, discussing the findings presented in the management letter issued by the firm and the responses of management thereto and other matters as determined by the Audit Committee. Presentation of the items mentioned above shall also be presented to CHS Audit Committee at a regularly scheduled Audit Committee meeting.

The Foundation has contracted with CHS to manage the Foundation's financial affairs. As a result, CHS has been given authority under said contract to manage and oversee the Foundation's auditing obligations and function and as a result, initiate this RFP on behalf of the Foundation.

### 4. **Selection Criteria**

Minimum Eligibility Requirements. In order to be considered for evaluation, a firm:

- a. Shall be licensed to practice public accounting within the State of Florida
- b. Shall be a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants; and
- c. Shall have performed continuous CPA services in the not-for-profit/government sector for a minimum of three (3) years.

Information To Be Included In The Submitted Proposal. 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 IV – Instructions for External Auditing Services RFP. Respondents may obtain electronic copies of the forms from CHS by submitting your request and providing an e-mail address to the contact person set forth in the RFP. Include all requested information in your submitted proposal.

## 5. Evaluation Process

A committee consisting of members from CHS management and the Procurement Committee will evaluate the quotes and prepare recommendations for CHS and the Foundation. The quotes received will be reviewed in accordance with the evaluation criteria listed below. The Procurement Committee may also ask additional questions to clarify the quote submitted by the Respondents. The information will be presented to CHS Audit Committee with the data organized from highest to lowest rating.

The proposals received will be reviewed in accordance with the evaluation criteria listed below. The Procurement Committee may request a presentation by any or all Respondents to clarify proposed plans and details as part of the review and evaluation process. They may also ask additional questions to clarify the proposal submitted by the Respondents. The information and recommendation will be presented to CHS with the data organized from highest to lowest rating.

The Audit Committee of CHS shall make the final decision as the award of the RFP to the Awardee. When CHS has selected the Awardee, contract negotiations will begin between the parties. If a contract cannot be reached between CHS and the Awardee, negotiations with that firm shall be formally terminated, and CHS shall negotiate with the Respondent who was ranked second by the Audit Committee until agreement is reached between the parties. At any time during the negotiations, CHS may choose to modify the choice of an Awardee if CHS determines that such a change is in the best interest of CHS and the Foundation.

CHS reserves the right to reject any and all replies to the RFP in whole or in part, if CHS determines, in its sole and absolute discretion, that such action is in the best interest of CHS. CHS reserves the right before recommending any award of this request for proposal to inspect the facilities, organization, and financial condition as well as take any other action necessary to determine the ability to perform in accordance with specifications, terms and conditions. CHS reserves the right to award more than one contract for any area, combining the offering, or parts thereof, of one or more Respondents.

## 6. Evaluation Criteria

	<b>Description of Service</b>	<b>Points</b>
a.	Approach to the engagement	0-20
b.	Profile and Qualifications of the Firm	0-20
c.	Profile and Qualifications of Individuals Assigned	0-20
d.	Cost of Services	0-25
e.	Prior not-for-profit/governmental auditing experience	0-15
	<b>Maximum Points</b>	<b>100</b>

## 7. Bid Submission and Inquiry Instructions

- a. **Proposals** Each Respondent shall submit only one (1) proposal per bid solicitation. A proposal shall consist of one (1) signed original of the completed proposal. Respondent's proposal must be submitted via email bearing the title "Response to CHS and the Foundation RFP for Auditing Services" along with the name and address of the organization submitting the proposal. Proposals should include a contact name and an e-mail address for correspondence and **shall be submitted no later than 5:00 p.m. EST on January 5, 2025, to Amanda Funk, Senior Vice President of Finance and Accounting, and Beth Batten, Director of Contract Management** at the following email addresses: [amanda.funk@chsfl.org](mailto:amanda.funk@chsfl.org) and [beth.batten@chaf1.org](mailto:beth.batten@chaf1.org). It is the responsibility of the Respondent to ensure that the proposal is submitted on time to CHS. Late proposals will not be considered and will be returned unopened to the Respondent.
- b. All inquiries related to this RFP are to be directed in writing via e-mail to **Amanda Funk, Senior Vice President of Finance and Accounting, and Beth Batten, Director of Contract Management** at the following email addresses: [amanda.funk@chsfl.org](mailto:amanda.funk@chsfl.org) and [beth.batten@chaf1.org](mailto:beth.batten@chaf1.org). In order for such written inquiries to be answered in a timely fashion, they must be received no later than the deadline stated herein. No person may rely on any oral statements by the contact person for this RFP or any other officer, employee or agent of CHS and the Foundation will not be bound by any responses to any written, emailed inquiries except those inquiries issued in accordance hereunder. The contact person for this RFP has no authority to interpret, amend, or otherwise change the provisions of the RFP.
- c. Individuals or entities responding to this RFP or persons acting on their behalf may not contact, between the release of the first draft of the solicitation and the notice of intended award, any employee, committee or board member of CHS and the Foundation, or any other entity involved in the evaluation of the competitive responses of the Respondents concerning any aspect of this RFP, with the exception of (1) written request regarding information or clarification to the official contact person, or (2) written or contract negotiations with the Procurement Committee, Audit Committee, or CHS and the Foundation. Violation of this provision may be grounds for rejecting a Respondent's reply to the RFP

## 8. Anticipated Schedule Of Events And Deadlines (All Times Are Eastern Standard Time)

- ◆ Dates Advertised/Available:  
November 19, 2024 – January 5, 2025
- ◆ Deadline for Receipt of Written Questions  
December 10, 2024
- ◆ Answers to Questions Distributed to All  
December 20, 2024
- ◆ Deadline for Receipt of Proposals (no exceptions)  
January 5, 2025 by 5:00 p.m., Eastern Standard Time

- ◆ Evaluation of Proposals by Procurement Committee  
January 10-17, 2025
- ◆ Interviews of Successful Respondents by Procurement Committee  
January 18 – January 30, 2025
- ◆ Determination of Award by Procurement Committee and Prepared recommendation to the Audit Committee  
February 10, 2025
- ◆ Audit Committee Meeting – Selection of Awardee  
February 19, 2025
- ◆ Contract begins  
TBD

**All dates set forth above are subject to change with notice provided.**

## **9. Award of the Contract**

- a. *Contract Period / Renewal:* The term of the contract between CHS and the Foundation and the selected Respondent (“Awardee”) is expected to be for one (3) year (“Term”) to commence from date of award to the Awardee by CHS and the Foundation (hereinafter referred to as the “Contract”). two additional one-year (1) periods (“Renewal Term”) may be awarded if the cost and services are satisfactorily performed during the Term of the Contract between CHS and Awardee. Satisfactory performance shall be determined within the sole discretion of CHS. A final not-to-exceed amount will be determined each year for the auditing services. If needed, the Contract may be extended for a period of ninety (90) days beyond the expiration date (“Extension Period”). The Contract and any Renewal Term are subject to the availability of funds as determined by CHS in its sole discretion.
- b. *Cancellation or Termination of the Award of the Contract:* In the event any of the provisions of this RFP are violated by the Awardee, the Chief Executive Officer, or designee may allow the Awardee to cure said deficiencies by giving written notice to the Respondent and setting forth the deficiencies of the Awardee. Unless said deficiencies are corrected by the Respondent or Awardee within ten (10) days of being notified by CHS and the Foundation, a recommendation will be made by the Audit Committee to CHS and the Foundation for immediate withdrawal of the award of the Contract to the Awardee or if applicable, cancellation of the Contract. If CHS discovers any misrepresentations concerning the information provided to CHS by the Awardee in response to this RFP after mutual execution of the Contract by CHS and the Awardee, the Contract will be terminated immediately upon written notice to the Awardee and said Contract and any obligations to the Awardee by CHS as set forth thereunder shall be not be binding and shall not have any force or effect.

In addition, upon the discovery of said misrepresentations, CHS may report the Awardee to the appropriate governing government entities regarding said misrepresentations.

Upon cancellation hereunder, CHS and the Foundation may pursue any and all legal remedies as provided herein and by law. CHS reserves the right to terminate the award of the Contract to the Awardee, at any time and for any reason prior to its mutual execution by CHS and the Awardee upon giving thirty (30) days prior written notice to the other party. If said award of the Contract should be terminated without cause prior to execution by CHS and the Awardee as provided herein, CHS and the Foundation will be relieved of all obligations under said Contract. CHS will only be required to pay to the Awardee that amount of the Contract actually performed to the date of termination. Access to any and all accounting and auditing information will be provided to CHS and the Foundation after the termination of the Contract.

The Awardee will have the option to terminate the award of the Contract without cause upon written notice to the Chief Executive Officer. Such written notice must be received at least thirty 30 days prior to the effective date of termination under the Contract. Cancellation of an award of the Contract by an Awardee may result in the removal of the Awardee from bidders/Respondents list for a period of three (3) years.

Provisions regarding the termination of the Contract after mutual execution by CHS and the Awardee shall be set forth in the Contract and the Contract shall be the only document governing termination thereunder.

- c. Default: In the event that the Awardee should breach this RFP after award of the Contract, CHS reserves the right to seek remedies in law and/or in equity. Default under the RFP and the Contract may result in removal from the bidders/Respondents list for a period of three (3) years. Default hereunder means that the Awardee failed to meet the terms, conditions and requirements of the RFP.
- d. Award of Contract: The Contract is expected to be awarded at CHS Audit Committee Meeting
- e. Withdrawal of Proposal Prior to Award of the Contract: A Respondent may withdraw its proposal any time prior to an award of the Contract without cause upon written notice to the Chief Financial officer. Such written notice must be received prior to the award of the Contract.

## **SECTION III - TERMS, CONDITIONS AND OTHER REQUIREMENTS**

### **1. Federal And State Tax**

CHS and the Foundation are exempt from federal and state taxes for tangible personal property, sales taxes, and intangible taxes. The Chief Executive Officer will sign an exemption certificate submitted by the successful Respondent(s). Respondent(s) doing business with CHS and the Foundation will not be exempted from paying sales tax to their suppliers for materials to fulfill contractual obligations with CHS and the Foundation, nor will any Respondent be authorized to use CHS and the Foundation's tax exemption number in securing such materials.

### **2. Legal Requirements**

It shall be the responsibility of the Respondent to be knowledgeable of all federal, state, county and local laws, ordinances, rules and regulations that in any manner affect the items covered herein which may apply. Lack of knowledge by the Respondent(s) will in no way be a cause for relief from responsibility.

Respondent(s) doing business with CHS and the Foundation are prohibited from discriminating against any employee, applicant, or client because of race, creed, color, national origin, gender, sexual orientation, disability or age with regard to but not limited to the following: employment practices, rates of pay or other compensation methods, and training selection.

### **3. Agreement**

A contract will be negotiated after the award for any work to be performed as a result of this RFP. The RFP, the written proposal of the Respondent in response to the RFP, and the resulting Contract will constitute the complete agreement between Respondent and CHS and the Foundation.

### **4. Trade Secret and Confidential Materials**

If a Respondent's proposal includes material, data or other information that is deemed to be a trade secret (as defined by Section 812.081, Florida Statutes) or other confidential/proprietary material exempt from the provisions of Chapter 119, FS, which the applicant 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 Council 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 Council's right to use or disclose the information designated as trade secrets or confidential which is obtained from another source."

Any exemption claimed by a Respondent will be limited to the pertinent data, documents and/or records contained in the Respondent's proposal, and must be supported by a statutory exemption. Notwithstanding anything to the contrary, nothing contained in a Respondent's proposal shall be deemed or interpreted to restrict or prevent CHS and the Foundation from complying with the disclosure requirements of Chapter 119, FS, when material is incorrectly identified as a trade secret or confidential information. Upon submission of a proposal by a Respondent for the RFP, the applicant covenants not to sue CHS and the Foundation as a result of said submission, review and dissemination of said proposal and waives any claim against CHS and the Foundation arising under Chapter 119, Florida Statutes or in connection with or as a result of any disclosures by CHS and the Foundation in connection herewith.

## **5. Disqualification**

An entity, person, or affiliate who has been placed on a convicted vendor list or the discriminatory vendor list pursuant to Sections 287.133 and 287.134, Florida Statutes, is disqualified from submitting a response to the RFP or being awarded a Contract. This restriction also includes Respondents that are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any federal department or agency. The federal Excluded Parties list is currently located at <https://www.epls.gov>.

Failure to have performed any material contractual obligations with CHS in a manner satisfactory to CHS will be sufficient cause for disqualification from this RFP. To be disqualified as a Respondent or Awardee under this provision, the Service Provider must have previously failed to satisfactorily perform in a contract with CHS and the Foundation, been notified by CHS of the unsatisfactory performance, and failed to correct the unsatisfactory performance to the satisfaction of CHS. Contract termination by default by CHS, by any other state agency or its designee may be sufficient cause for disqualification.

## **SECTION IV - INSTRUCTIONS FOR EXTERNAL AUDITING SERVICES RFP**

CHS requires the proposal to be completed in full. The Respondent must follow the instructions contained in the sections listed below as part of this Section IV of the RFP. The sections are as follows:

### Section 1 – Table of Contents

Table of Contents: Include a clear identification of the material by section and by page number.

### Section 2 – General Description of the Scope of Work

- a. Briefly state the understanding of the Respondent regarding the work to be done and make a positive commitment to performing the work.
- b. Discussion of how the Respondent will meet each of the services desired as described in Section II - Scope of Services. At a minimum, this section should include an explanation concerning each of the points outlined below.

### Section 3 - Approach to the Audit

- a. Clearly describe the approach that the Respondent will use in providing the auditing services.
- b. Describe the procedures of the Respondent for ensuring and documenting the internal controls environment.
- c. Describe the proposed approach to the ensuing timelines so that all reports, as well as the Management Letter, are issued on time.

Describe the method used to request information, how client will submit information, how said information will be organized and tracked throughout the audit process.

### Section 4 - Profile and Qualifications - Experience and Qualifications of the Firm

- a. Describe the experience of the Respondent in performing audits of not for profit/governmental entities, including preparing financial statements in conformance with FASB Pronouncements, Statements and Interpretations; in performing Single Audits.
- b. State whether the Respondent is local, regional or national. Give the location of the office from which the work is to be done, and the number of partners, managers, supervisors, seniors and other professional staff employed at that office.
- c. Provide references from other Florida not for profit clients or similar agencies for work similar to that contemplated by this RFP.
- b. Describe the range of services offered by the local office, such as audit, accounting and/or tax services.
- c. Describe any disciplinary action taken against the Respondent or any individual associated with the Respondent by the State of Florida Board of Accountancy within the last three (3) years.
- d. Briefly describe all lawsuits that are pending / filed against the local office of the



Respondent over the last three (3) years.

**Section 5 - Profile and Qualifications – Experience and Qualifications of individuals assigned**

- a. The Respondent must identify the audit team or individual(s) that will be responsible for providing the required audit services, including the partners, managers, supervisors and staff, as well as staff from other than the local office, if necessary, for this audit. Resumes for each partner, manager and supervisor to be assigned to the audit team should be submitted and include the following information:
  - Formal education
  - Continuing professional education relative to not for profit/governmental accounting and auditing
  - Experience in private business or government
  - Experience in public accounting in general
  - Experience in auditing not for profits, including the position held (i.e., partner, manager, supervisor, senior or other position in the engagement)
  - Experience in computerized systems
  - Membership in various national and state accounting boards, committees or associations (past and present)
  - Professional recognition, such as Certified Public Accounting licenses, awards, etc.
- b. Identify the specific individual who would serve CHS and the Foundation as a primary point of contact.

**Section 6 - Cost of Services**

- a. Annual Examination - 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 financial statements of CHS and the Foundation. 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 evaluation.
- b. Rate and Billing Schedule

**Illustrative Guide For Proposing Cost of Services**

<b>Staff Level</b>	<b>Hourly Billing Rate</b>	<b>Est. Number of Hours</b>	<b>Qualifications</b>	<b>Responsibilities</b>
Junior				
Senior				
Manager				
Partner				

Other (explain)				
<b>Total</b>	<b>N/A</b>	<b>_____</b>	<b>N/A</b>	<b>N/A</b>

<b><i>Fiscal Year Ending</i></b>	<b><u>Est. Number of Hours</u></b>	<b><u>Not to Exceed Amount</u></b>
June 30, 2025	_____	\$ _____
June 30, 2026	_____	\$ _____
June 30, 2027	_____	\$ _____

- c. Additional Services - It is anticipated that the Respondent would use staff with a variety of skills and experience levels in providing additional services, depending upon the type and complexity of the services. Therefore, Respondents should also propose a comprehensive hourly rate for each type of staff, using the generic matrix as outlined above where applicable. The Respondent may propose a separate schedule for each type of additional service offered by the Respondent. It is expected that CHS and the Foundation would authorize additional services on an individual basis. CHS and the Foundation would jointly determine with the Respondent a not-to-exceed price for each project, using the contractually established rates.
- d. All fees and charges should be included in the prices/rates in this Section. However, if the Respondent anticipates any extraordinary charges, they shall be detailed in the proposal.
- e. Audit firms must have the ability to perform ALL services in a remote setting.

**Section 7- Prior Not for profit/Governmental auditing experience**

- a. List all recent not for profit/governmental engagements.

**Section 8 - Letter of Certification**

This section is a letter of certification on the Respondent’s letterhead to be signed by an authorized representative and signatory of the Respondent. The letter should state that the Respondent can provide the service CHS and the Foundation requires, that specific attachments have been included, that any required additional documentation will be forwarded within three (3) days to CHS and the Foundation if selected, and that it is understood that all information included in the response may become public record. **See the example of the Letter of Certification below**

***Example of Letter of Certification***

*Barbara McDonald  
Chief Financial Officer  
The Children’s Home Society of Florida, Inc.*

5768 S Semoran Blvd  
Orlando FL 32833  
Barbara.McDonald@chsfl.org

Dear Ms. McDonald:

*The undersigned have read the Request for Proposal (“RFP”) and fully understand the terms, conditions and requirements of the RFP. The undersigned on behalf of the auditing firm (“Respondent”) hereby certifies that the Respondent has adequate personnel, equipment, technology, and facilities to fulfill the requirements set forth under the RFP. The Respondent further certifies that to the best of its knowledge that it is not currently, nor anticipates that it will be from the date of this certification to the time of the award of the RFP, in violation of any applicable federal or state that would prevent or affect the award of this RFP to the Respondent.*

*The Respondent further certifies that it has conducted the appropriate due diligence and that to the best of its knowledge, neither the Respondent nor if applicable, its employees have an unallowable conflict of interest with CHS and the Foundation as set forth under the RFP. The undersigned acknowledge and understand that our ability to meet the criteria and provide the required services shall be judged by members of the Committee with final approval from the Board of CHS and the Foundation.*

*We have attached the following:*

- 1. Auditing Services Proposal*
- 2. Signed and notarized copy of the Certification Affidavit*
- 3. Completed W-9 IRS Form (See attached form)*

*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.*

*Submitted by:*

---

*(AUDITING FRIM)*

---

*(AUTHORIZED SIGNATURE)*

---

*(DATE)*

---

*(TITLE)*

---

*(E-MAIL)*

---

*(TELEPHONE)*

Section 9 – Certification Affidavit

The Certification Affidavit is attached as part of this RFP. The Certification I attached as part of this RFP certifies that the organization has made all necessary disclosures. This form needs to be signed and notarized and returned with the proposal. **See Affidavit on next page of RFP**

# CERTIFICATION **AFFIDAVIT**

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

## **1. 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 other requirements as set forth in Section II of this Agreement as well as applicable federal and state statutes.

## **2. CONFLICT OF INTEREST**

Applicants are hereby advised, and agree to comply with CHS and the Foundation's adopted conflict of interest policy and procedure:

All Respondents must disclose the name of any officer, director, or agent who is also an employee of CHS and the Foundation. All Respondents must disclose the name of any CHS and the Foundation employee who owns, directly or indirectly, any interest in the Respondent's business or any of its branches. All Respondents must disclose any business or financial relationships with any officer, director, contractor, subcontractor, vendor or employee of CHS and the Foundation. Such disclosure must be submitted as a cover letter included with the RFP, addressed to CHS and the Foundation Chair, no later than the proposal deadline.

## **3. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS – PRIMARY COVERED TRANSACTION**

The prospective Respondent, through the duly appointed undersigned representative, certifies to the best of its knowledge and belief, that it and its principles:

1. Are not presently debarred, suspended, proposed for debarment, and declared ineligible or voluntarily excluded by any Federal department or agency. The Federal Excluded Parties list is currently located at <https://www.epls.gov/> and also available passing through the Florida Department of Management Services website at [http://dms.myflorida.com/business/operations/state\\_purchasing/vendor\\_information/convicted\\_suspended\\_discriminatory\\_complaints\\_vendor\\_lists/convicted\\_vendor\\_list](http://dms.myflorida.com/business/operations/state_purchasing/vendor_information/convicted_suspended_discriminatory_complaints_vendor_lists/convicted_vendor_list). The United States Department of Agriculture Food Program's National Disqualification List is available through the Florida Department of Health.
2. Have not, within a three-year period preceding the certification, been convicted or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;



