



**Early Learning Coalition
of Palm Beach County**
Ready to Learn. Ready for Life.

REQUEST FOR PROPOSAL FOR EXTERNAL AUDITING SERVICES

RFP 2016-01

Release Date: April 11, 2016



Early Learning Coalition of Palm Beach County

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Early Learning Coalition of Palm Beach County

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Vision and Mission



Our vision: Every child in Palm Beach County is ready to succeed in school and life.

Our mission: Building community-wide commitment for comprehensive, high-quality early learning environments that benefit the children and families of Palm Beach County.

About the ELCPBC: Early childhood is an important time in every child's life. Experiences during the first five years of a child's life provide the foundation for success in school and chart a course for future success. As a result, the Early Learning Coalition of Palm Beach County, Inc. strives to ensure that children and their families have access to high-quality, affordable early learning programs and services in our community. As a local 501(c) (3) non-profit organization, we are funded through state and federal dollars; in addition we receive local funding through our partnership with the Children's Services Council of Palm Beach County.

Administrative Office

2300 High Ridge Road; Suite 115

Boynton Beach, Fl. 33426

Service Area Offices

3111 South Dixie Hwy., Suite 142

West Palm Beach, Fl. 33405

2051 Martin Luther King Jr. Blvd., Suite 300

Riviera Beach, Fl. 33404

401 SE 2nd St.

Belle Glade, Fl. 33430

Parents' line: 561-514-3300

Providers' Line: 561-214-8000



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2 INTRODUCTION

The Early Learning ELCPBC of Palm Beach County, Inc. (ELCPBC) invites qualified external independent auditing firms to submit proposals for providing external auditing services as described in the attached specifications. In order to be considered, written proposals using the format described herein must be received by 5:00 P.M. Eastern Standard Time on April 29, 2016, at the Early Learning ELCPBC's office at 2300 High Ridge Road, Suite 115, Boynton Beach, FL 33426.

3 BACKGROUND

In 1999, the Legislature enacted the School Readiness Act (s. 411.01, Florida Statutes since replaced by Chapter 1002, Part VI, Florida Statutes), which consolidated the state's early care and education and child care programs into one integrated program of school readiness services. The Act directed that school readiness programs would be overseen by school readiness coalitions (now known as the Early Learning Coalitions) at the county or multi-county level. The ELCPBC is coordinated by the State of Florida's Office of Early Learning, a division of the Department of Education, and is one of 30 Coalitions in the state.

The ELCPBC is a 501(c) (3), not-for-profit organization dedicated to ensuring quality early care and education for children in Palm Beach County. Through a variety of affordable and innovative early care and education programs, the ELCPBC serves more than 20,000 children age's birth to 12 years old and their families through approximately 800 contracted child-care providers. The ELCPBC also provides training and quality programs to advance the skills of early care and education providers and staff, enhancing their ability to inspire learning and prepare children for future academic success. Prior to the fiscal year ending June 30, 2015, the ELCPBC ensured service delivery of child care resource and referral, eligibility and enrollment and attendance payment processing through a contract with a sub-recipient. The Board of Directors voted not to renew the sub-recipient contract and effective July 1, 2015, the ELCPBC assumed direct management over all services listed above that had been contracted to the sub-recipient. Audit fees for the fiscal year ending June 30, 2015, including preparation of the informational tax return was \$43,550.



4 PURPOSE OF REQUEST FOR RFP

4.1 STATEMENT OF PURPOSE

The objective of this Request for Proposal (“RFP”) is to contract for required financial and compliance audits as specified in Section 9 – Scope of Services.

4.2 TERM OF CONTRACT RESULTING FROM THIS RFP

This ‘REQUEST FOR PROPOSAL’ Solicitation Number: ELCPBC 2016-001 (referred hereinafter as the “RFP”) is designed to secure a contract from a qualified firm that will provide the services as described in this RFP. The ELCPBC may enter into a contract for services for the fiscal year ending June 30, 2016 for a period of three years, with an option to renew the contract for two additional one year periods at the sole discretion of the ELCPBC. Renewals are subject to (a) funding availability, (b) satisfactory evaluation by the ELCPBC.

The ELCPBC reserves the right to make any and all determinations exclusively which it deems necessary to protect the best interests of its early learning program and the families who are served by the ELCPBC either directly or through any one of its subcontractors.

4.3 CONFLICT OF INTEREST

The ELCPBC and its employees, its representatives or agents are bound by the Conflict of Interest attestation policy, state regulations, and/or local ELCPBC Board regulations. All respondents must disclose in their Letter of Certification the name of any officer, director or agent who is affiliated with the ELCPBC as an employee, board member, provider or other stakeholder. All respondents must disclose the name of any stakeholder 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, director, subcontractor, contracted provider or employee of the ELCPBC.

4.4 DESCRIPTION OF OPERATIONS

The ELCPBC is authorized under Chapter 1002, Part VI, Florida Statutes and is incorporated as a not-for-profit entity approved for 501(c)(3) tax-exempt status. The ELCPBC administers and oversees the early care and education programs in Palm Beach County and is governed by a Board of Directors. The Board of Directors is comprised of a maximum of 30 members with membership per Chapter 1002, Section 83, Florida Statutes which mandates certain members from partnering agencies in our community. The ELCPBC’s 120 employees provide community services through 3 office locations in Palm Beach County, with centralized administrative and contractual operations. The ELCPBC uses fund accounting to account for various grant requirements using Abila MIP Accounting software. In addition, the ELCPBC utilizes required State systems for certain calculations and tracking, however all financial information is entered into the Accounting system. The ELCPBC maintains a \$100 million budget funded solely with federal, state and local grants comprised of the following:



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Federal Awards:	CFDA
Department of Health and Human Services	
Head Start	93.600
Pass-through from the State of Florida	
Florida's Office of Early Learning	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596
Child Care and Development Block Grant	93.575
Temporary Assistance For Needy Families	93.558
Social Services Block Grant	93.667
Florida's Department of Children and Families	
Refugee and Entrant Assistance-State Administered Programs	93.566
Pass-through from Career Source	
WIA/WIOA Youth Activities	17.259
WIA/WIOA Adult Program	17.258
WIA/WIOA Dislocated Workers	17.260

State Financial Assistance:	CSFA
Florida's Office of Early Learning	
Voluntary Pre-Kindergarten Education Program	48108

Local Financial Assistance:	
Children's Services Council	N/A

The ELCPCB's most recent prior year audited financial statements can be found on the website at www.elcpalmbeach.org.



5 RFP PROCESS - GENERAL INFORMATION

5.1 SINGLE POINT OF CONTACT

The single point of contact is the staff member identified by the ELCPBC to manage the process of the RFP. The single point of contact is responsible for acting as the liaison to the Review Committee, managing the activities as specified in Section 5.3, Proposed Schedule.

Andrew McAusland
Early Learning Coalition of Palm Beach County, Inc.
2300 High Ridge Road
Boynton Beach, Florida 33426
Andy.mcausland@elcpalmbeach.org
Phone: (561) 231-5857

5.2 CONE OF SILENCE – LIMITATIONS ON CONTACTING ELCPBC PERSONNEL AND OTHERS

Effective as of the issuance of this RFP and ending at the end of the 24-hour period following the ELCPBC's award and execution of an Agreement with a Proposer, no person, entity or other organization shall contact and or discuss, with any member of the ELCPBC's Board, Audit Committee, or ELCPBC Staff, any matter that pertains to this RFP, except with the designated single point of contact for the RFP. Any person, entity, or other organization that violates this provision may be disqualified from responding to this RFP.

5.3 PROPOSED SCHEDULE

All times, meetings and subject matters are subject to change within the sole discretion of the ELCPBC.

Date of Activity	Activity
April 6, 2016	Review Committee educated as to RFP protocols, conflict of interest, timeline, grievance procedure, schedule, scoring methodology and all other topics that both protect and encourage the integrity and efficiency of the RFP process.
April 11, 2016	RFP released and posted on the Procurement tab of the ELCPBC's website: www.elcpalmbeach.org .
April 11-29, 2016	Proposer questions received and posted on the ELCPBC website with responses between date of RFP release and date sealed proposals are due.
April 29, 2016 at 5:00 PM	Sealed proposals are due to ELCPBC.



April 29, 2016 from 5:00PM- 5:30PM	All sealed proposals opened and reviewed by the SPOC with witness.
May 2, 2016	Disqualified proposers (if any) are formally notified that the submitted proposal does not qualify for the review phase.
May 2, 2016	Proposals accepted for the review phase are delivered to the Review Committee.
May 2, 2016	Proposers accepted for the review phase are posted on the ELCPBC website
May 2-9, 2016	Proposals accepted for the review phase are evaluated and rated by Review Committee
May 10, 2016	Review Committee meets to select proposals qualifying for the interview phase based upon scores and rankings.
May 11, 2016	Proposers are formally notified if they are being invited to the interview phase or not.
May 11, 2016	ELCPBC website updated with location, date, time and proposers selected to participate in the interview phase.
May 13, 2016	Interview phase is conducted. Interviews will last no longer than 30 minutes per proposer. There will be a 10-15 minute break in between interviews.
May 13, 2016	Review Committee meets to select the proposer to whom the contract will be awarded
May 16, 2016	Review Committee decision is posted on the ELCPBC website
May 16, 2016	Proposers participating in the interview phase are notified of their standing.
May 16-20, 2016	Negotiation Phase
May 30, 2016	Contract Awarded

5.4 PROPOSERS' INQUIRIES/QUESTIONS

This RFP will not include a Proposer's conference in the process. Proposers may submit written inquiries to the ELCPBC for the purpose of obtaining clarification or responses to questions concerning any matter relating to this RFP on or before 5:00 p.m. (EST) on the date set forth in the Proposed Schedule in Section 5.3 above. All questions and requests for clarification regarding this RFP must be forwarded, via e-mail, to the single point of contact and will be posted on the ELCPBC website prior to the date Sealed Proposals are due to the ELCPBC as set forth in the Proposed Schedule.



5.5 ADDENDA

The ELCPBC has the absolute right to cancel, amend, modify, supplement or clarify this RFP at any time in its sole discretion. If any revisions become necessary or appropriate, as determined in the sole discretion of the ELCPBC, the ELCPBC will post the same on its Website. Any addendum issued by the ELCPBC will include a receipt acknowledgment, which must be executed and submitted to the ELCPBC along with the Proposal on the date Sealed Proposals are due to the ELCPBC. All Proposers should contact the ELCPBC's single point of contact for this solicitation in addition to reviewing the website, before the RFP deadline to ascertain whether any addenda have been issued. Failure to do so could result in a determination that the Proposal is non-responsive.

5.6 COMPLIANCE WITH LAWS/RULES/REGULATIONS

The Successful Respondent shall for itself, and it shall cause each of its employees, agents, representatives, contractors and subcontractors to continuously comply with any and 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. The Successful Respondent shall ensure throughout the duration of the Contract that it, and all of its contractors and subcontractors of any tier, shall be properly licensed and certified continuously throughout the duration of all work performed and services provided in accordance with the resulting Contract. All such licensing and certification shall be at the sole cost of each contractor and subcontractor. Upon request, Respondent shall furnish to the ELCPBC copies of any licenses, permits or certifications required to comply with any law, rule, regulation, code, ordinance, statute and order referenced herein.

5.7 PUBLIC RECORDS/PROPOSER TRADE SECRETS

Article 1, Section 24 of the Florida Constitution and Chapter 119, Florida Statutes, guarantees every person access to all public records. All information contained within each Proposal submitted to the ELCPBC pursuant to this RFP is part of the public domain, consistent with Chapter, 119, Florida Statutes. Proposers must invoke the exemptions to disclosure provided by law, in their Proposals by providing the specific statutory authority for the claimed exemption, identifying the data or other materials to be protected, and state the reason, in writing, why the exclusion from public disclosure is necessary. Such claimed exempt information shall be segregated from the remainder of the Proposal. All Proposals will be open for public inspection in accordance with Chapter 119, Florida Statutes, except for any information that qualifies as exempt information under Florida Statutes and which have been identified by the Proposer. The ELCPBC will attempt to afford protection from disclosure of any trade secret as defined in Section 812.081, Florida Statutes, where identifies as such in the response to this RFP, to the extent permitted under Section 815.04, Florida Statutes. Any prospective Proposer acknowledges, however, that the protection afforded by Section 815.04, Florida Statutes, is incomplete, and it is hereby agreed by the Proposer and the ELCPBC that no right or remedy for damages arises from any disclosure. Proposer agrees that no right or remedy shall be had against the ELCPBC that arises from any disclosure made by ELCPBC herein, in good faith, pursuant to Chapter 119, Florida Statutes. Further, Proposer agrees that it shall indemnify, defend and hold the ELCPBC harmless from and against any losses,



expenses, liabilities, costs, (including court costs and reasonable attorney's fees and costs), claims or actions by a third party that relates to Proposer's claimed exemptions herein.

5.8 ACCEPTANCE/REJECTION OF PROPOSALS AND WAIVER OF IRREGULARITIES

The ELCPBC reserves the right to reject any and all Proposals, and/or to re-advertise, to waive any defects, irregularities, informalities or technicalities therein, to negotiate Contract terms with the successful Proposer, to disregard all non-conforming or non-responsive parts of a Proposal, or to accept any Proposal which, in the ELCPBC's sole judgment will best serve its interests. The ELCPBC may supplement, amend, modify and/or expand the solicitation requirements, accept Proposals from one or more Proposers, in whole or in part, and award only a portion of this solicitation. The ELCPBC reserves the right to cancel this RFP solicitation at any time without any liability and to cancel the award of any Contract at any time before execution of said Contract by all parties without any liability to the ELCPBC. In consideration of the ELCPBC's evaluation of submitted Proposals, the Proposer, by submitting its Proposal, expressly waives any claim to damages, of any kind whatsoever, in the event the ELCPBC exercises its rights provided for in this Section.

On the date and time for acceptance of Proposals specified in the Schedule set forth in Section 5.3, the Proposals shall be opened by the ELCPBC and reviewed to ensure that the Proposal contains the required, properly executed submittals.

No Proposal shall be permitted to be withdrawn once it is submitted to the ELCPBC in accordance herewith.

5.9 DISQUALIFICATION

The Proposal and the Proposer shall be disqualified under the following conditions:

1. The Proposer or affiliate has been placed in the discriminatory vendor list pursuant to Section 287.134, Florida Statutes.
2. The Proposer or affiliate has been placed on the federal suspension and debarment list,
3. The Proposer or affiliate has not complied with an official order of any agency of the State of Florida or the United States Department of Labor to repay disallowed costs incurred during its conduct or projects or services.
4. The Proposer or affiliate has failed to perform any contractual obligation with the ELCPBC in a manner satisfactory to the ELCPBC; or has failed to correct unsatisfactory performance to the satisfaction of the ELCPBC.
5. The Proposer or affiliate had a contract terminated by the ELCPBC, by any other Early Learning Coalition, State agency or by any Children's Services Council for cause
6. The Proposer or affiliate or any of its staff make contact in violation of the provisions of the Cone of Silence as set forth in Section 5.2 above.



7. The Proposer or affiliate or any of its staff have participated in the development of the RFP documents for this Solicitation.
8. The Proposer fails to maintain a valid license in the State of Florida to practice public accounting.
9. The Proposer fails to fill out the table titled **Illustrative Guide for Reporting Cost of Services**, found in Section 6.3.h, Proposal Content, Cost of Services, in its entirety.
10. Engagement shareholders and/or Partners presented possess the required continuing professional education requirements per Government Auditing Standards.

5.10 NO DISCRIMINATION

The ELCPBC, in accordance with Title VII of the Civil Rights Act of 1964, ensures that in any Contract entered into pursuant to this RFP, minority business enterprises will be afforded full opportunity to submit Proposals and will not be discriminated against on the grounds of race, color, or national origin in consideration of award.

5.11 SMALL AND MINORITY OWNED BUSINESSES

Efforts will be made by ELCPBC to utilize small businesses and minority-owned businesses. A proposer qualifies as a small business firm if it meets the definition of a small business as established by the Small Business Administration (13 CFR 121.201) and/or a minority-owned business as defined by F.S. 287.057 (12),

5.12 IDENTICAL OR TIE RESPONSES

When evaluating identical responses from multiple Proposers, if two equal responses to an RFP are received and only one response is from a certified minority business enterprise, the Contract shall be awarded to the certified minority business enterprise pursuant to § 287.057(12), Fla. Stat. Whenever proposals are equal in price, quality and services a proposal received from a business that certifies that it has implements a drug free workplace program shall be given preference in the award process.

5.13 NOTICE OF CONTRACT AWARD

The ELCPBC anticipates awarding a single Contract to the responsible and responsive Proposer whose Proposal is determined, in writing, to be the most advantageous to the ELCPBC, taking into consideration the price and the other criteria set forth in this RFP. The ELCPBC will electronically post a Notice of its Intended Award at the ELCPBC's website and State's website, following the ELCPBC Board's selection of the Successful Proposer. If the notice of award is delayed, in lieu of posting the notice of intended award, the ELCPBC will post a notice of the delay and a revised date for posting the notice of intended award.



5.14 PROTESTS AND DISPUTES

The protest procedures set forth in Chapter 120, Florida Statutes, do NOT apply to the ELCPBC or to this RFP. By submitting a Proposal herein, Proposer shall comply with the following ELCPBC Protest Policy for this RFP. A Notice of Intent to Protest, before award, must be submitted, in writing, to the ELCPBC's Chief Executive Officer, at the address listed in Section 2, no later than three (3) calendar days after the date Sealed Proposals are due to the ELCPBC. A Notice of Intent to Protest, after award, must be submitted within three (3) calendar days after the posting of the Notice of Award. Failure to protest, before award, those issues which could have been raised at such time including, without limitation, protest to the form of this RFP, any ELCPBC policy and/or procedure set out in this RFP, or of any term(s) or condition(s) of this RFP, are barred from being raised as a protest, after award. Within three (3) days of the submission of a timely Notice of Intent to Protest, either before award or after award, the Proposer shall file with the ELCPBC's Chief Executive Officer, a formal written protest describing, in detail, the nature of the protest. The ELCPBC's Chief Executive Officer shall have authority to evaluate and rule on the protest which decision shall be made, in writing, within Five (5) business days from the date of receipt of the formal written request.

If it is determined that the solicitation or award is in violation of law, the solicitation or award shall be canceled or revised. If it is determined that the solicitation or award should be upheld, the Chief Executive Officer shall promptly issue a decision in writing stating the reason for the action with a copy furnished to the protester. The decision of the Chief Executive Officer shall be final and conclusive as to the ELCPBC. Nothing in this policy is intended to affect the power of the ELCPBC Board to settle actions pending before the courts. In the event of a timely protest, the ELCPBC shall not proceed further with the solicitation or with the pending award of the Contract until a ruling is made on the protest unless the ELCPBC, with the advice of the ELCPBC's attorney, makes a determination that the award of the Contract, without delay, is necessary to protect the substantial interests of the ELCPBC.

5.15 COST OF PREPARATION OF PROPOSAL

The ELCPBC is not liable for any costs incurred by Proposer in responding to this RFP.

6 INSTRUCTIONS FOR PREPARING AND SUBMITTING A PROPOSAL

6.1 PROPOSAL FORMAT

The Proposal shall conform to the content and format requirements described herein. Responses shall be on 8.5"x11" white paper, in (12) point type, in a bound document and sealed in an envelope. The document shall conform to the format and sections as specified in item 6.3, Proposal Content, below including a Title Page and all required exhibits. Pages must be numbered consecutively within each section. All supporting documentation or exhibits shall be clearly referenced. The Proposal and all inclusions shall be properly executed and notarized by an individual who is legally authorized to submit the Proposal on behalf of and bind the Proposer.



6.2 SUBMISSION

The Proposal submission shall contain one (1) original, (5) copies and an electronic copy of the Proposal in PDF format on a flash drive. The original, all copies and the electronic copy must be in a SEALED envelope(s), and received by the Early Learning ELCPCB of Palm Beach County, Inc., Attention: Andy McAusland., 2300 High Ridge Road, Suite 115 Boynton Beach, Florida 33426, on or before 5:00 p.m. (EST) April 29, 2016. The outside cover of the original shall be clearly marked as “ORIGINAL, RESPONSE TO ELCPCB RFP 2016-001.” Proposals and modifications to Proposals received after the time and date specified herein for Proposal submission will not be considered. Submissions by e-mail or facsimile will not be accepted. Any Proposal submitted shall remain a valid offer for at least One Hundred Twenty (120) days after the submission deadline.

6.3 PROPOSAL CONTENT

Responses to this RFP shall be prepared in a concise manner designed to address the ELCPCB’s anticipated needs and requirements. All prices and quotations shall be typewritten, no erasures will be accepted. No Proposal may be transferred or assigned by a Proposer. A completed Proposal consists of the following sections in the order prescribed below:

1. Section 1 – Table of Contents

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

2. Section 2 – 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 service the ELCPCB requires, that specific attachments have been included, that any required additional documentation will be forwarded within three days if selected, and that it is understood that all information included in the proposal shall become public record. See Section 7; Example Letter of Certification.

3. Section 3 – 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 a discussion of how the respondent will perform each of the desired services that are listed in Section 9 – Scope of Services.

4. Section 4 – Approach to the Audit

The respondent shall describe the following:

- a. Approach used in providing the audit services, including the use and type of statistical sampling techniques as well as analytical procedures.



- b. Procedures used in documenting the internal control environment.
 - c. Procedures used for assessing fraud risk and preparing audit responses in accordance with SAS 99.
 - d. Approach to obtain an understanding of internal controls and the method it plans to use to test the effectiveness of internal controls.
 - e. Procedures for reporting fraud, illegal acts, or significant internal control deficiencies to its clients.
 - f. Firm Philosophy and its procedures in formulating management letter comments.
 - g. Extent of use of technology and automation during the audit process.
5. Section 5 – Firm Profile and Qualifications
- a. The respondent must be licensed to practice public accounting in the State of Florida and furnish documentation.
 - b. The respondent should communicate its experience in performing not-for-profit and governmental types of audits and including the following categories:
 - i. Experience in preparing financial statements in compliance with FASB Pronouncements and the GAAP hierarchy.
 - ii. Experience auditing similar entities and programs operated by the ELCPBC.
 - iii. Experience performing state and federal single audits, identifying specific funding sources.
 - c. The respondent should describe its organization in accordance with the following outline:
 - i. Size of the respondent,
 - ii. Whether it is a local, regional or national firm.
 - iii. Number of office locations, including number of staff by level (Partners, Manager, Supervisors, Seniors and Staff members).
 - iv. The office location where the work is to be performed for this contract.
 - v. Types of services offered by the local office in addition to attestation services.
 - d. 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 years.
 - e. All lawsuits that were filed or are pending the last three years.



- f. The respondent must furnish its last peer review report and explain any significant weaknesses that were identified by the report.
6. Section 6 – Audit Team Members Profiles and Qualifications
 - a. The respondent must identify the audit team that will be assigned to this engagement and 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:
 - i. Formal education,
 - ii. Detail listing of required continuing professional education per Government Auditing Standards,
 - iii. Detail listing of training on the recent Uniform Guidance (2 CFR Part 200 “Super Circular”),
 - iv. Experience in public accounting in general,
 - v. Experience in auditing not-for-profit and/or government entities, including the individual’s current position held (partner, manager, supervisor, senior, or staff)
 - vi. Experience in computerized systems and technology,
 - vii. Membership to various national and state accounting boards, committees or associations,
 - viii. Professional licenses, such as a Certified Public Accountant,
 - ix. Professional recognition such as community service, awards, etc.
 - x. The respondent must identify who would serve as the primary point of contact on the engagement.
 7. Section 7 – References

The respondent must provide at least three references of current clients within the not-for-profit industry and/or clients whose funding sources are similar to the ELCBPC. The name and contact information of a responsible member of management, including but not limited to the chief financial manager and/or chief executive officers shall be provided.
 8. Section 8 – 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 ELCPBC’s financial statements and tax services separately. The rates and hours should be extended to present the total cost by level. Using these estimates, the respondent shall provide a not-to-exceed amount for the proposed audit services. The final contract will be based on the not-to-exceed amount. The table below must be filled out in its entirety.

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, 2016		
June 30, 2017		
June 30, 2018		

9. Section 9 – Not-for-Profit and Governmental Experience

List all recent not-for-profit and governmental audit engagements and specify the federal, state and local programs audited in those engagements.

10. Section 10 – Certification Affidavit

The respondent must provide certain certifications that attest that the organization has made all necessary disclosures. Those forms can be found as exhibits to this document and shall be signed and notarized and returned with the proposal.



7 EXAMPLE LETTER OF CERTIFICATION

Early Learning ELCPBC of Palm Beach County, Inc.
Attention: Warren Eldridge, Chief Executive Officer
2300 High Ridge Road, Suite 115
Boynton Beach, FL 33426

Dear Mr. Eldridge:

We have read the Early Learning of Palm Beach County's Request for Proposal No. 2016-01 and fully understand its intent. We certify that the following:

1. We have adequate personnel, equipment, technology, and facilities to fulfill the requirements and due dates of the engagement.
2. We understand that our ability to meet the criteria and provide the required services will be judged by ELCPBC staff members, and members of the Audit Committee.
3. We also understand that final approval for a contract award will come from the ELCPBC.
4. The individual signing certifies that he/she is authorized to contract on behalf of the Proposer.
5. The individual signing certifies that the Proposer is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Proposer.
6. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition.
7. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Proposer prior to an award to any other Proper or potential Proposer.
8. The individual signing certifies that there has been no attempt by the Proposer to discourage any potential Proposer from submitting a proposal.
9. The individual signing certifies that I/we have not divulged, discussed, or compared this proposal with any other proposer and have not colluded with any other proposer in the preparation of this proposal in order to gain an unfair advantage in the award of this proposal.
10. The individual signing certifies that the Proposer is a properly licensed to practice public accounting in the State of Florida.



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11. The individual signing certifies that the Proposer meets the independence standards of the Government Auditing Standards.
12. The individual signing certifies that he/she is aware of and will comply with continuing education requirements for firms that perform audits under the GAO's *Government Auditing Standards (Yellow Book)*. This requirement includes auditors that perform any planning, directing, or performing audit procedures or reporting should complete 24 hours of continuing education directly related to governmental auditing, the government environment or the specific unique environment in which the audited entity operates. In addition auditors who complete any amount of planning, directing or reporting on Yellow Book audits and auditors who are not involved in those activities, but charge at least 20% of their time annually to Yellow Book audits should also obtain at least another 56 hours of continuing education in the areas already stated.
13. The individual signing certifies that he/she is aware of and will comply with the GAO requirement of an external quality control (peer) review at least once every three years.]
14. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:
 - a. Government Auditing Standards (Yellow Book)
 - b. OMB Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions
 - c. OMB Circular A-133 – Compliance Supplement
 - d. AICPA Government Auditing Standards and Single Audits-Audit Guide
 - e. OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations
 - f. OMB Circular A-122, Cost Principles for Nonprofit Organizations
 - g. AICPA Not-For-Profit Entities-Audit and Accounting Guide
 - h. Uniform Guidance 2 CFR Part 200 (“Super Circular”)
15. The individual signing certifies that he/she has read and understands all of the information in this Request for Proposal, including the information on the programs/grants/contracts to be audited.
16. The individual signing certifies that the Proposer, and any individuals to be assigned to the audit, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal, state, or local government.
17. We have attached the following for your review:



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- a. Auditing Services Proposal
- b. A signed and notarized copy of the Certification Affidavit
- c. A completed IRS form W-9

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

Submitted by:

(AUDITING FIRM)

(AUTHORIZED SIGNATURE)

(TITLE)

(E-MAIL)

(DATE)

(TELEPHONE)



8 CERTIFICATION AFFIDAVIT

DIRECTIONS:

BY ATTESTING TO THIS FORM, THE RESPONDENT AGREES TO COMPLY WITH ALL 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 ELCPBC's adopted prohibition on lobbying:

No funds granted by the ELCPBC 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 ELCPBC member or the ELCPBC's Chief Executive Officer 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 ELCPBC's adopted conflict of interest regulations:

All respondents must disclose the name of any officer, director, or agent who is also an ELCPBC employee. All respondents must disclose the name of any ELCPBC 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 ELCPBC. The disclosures described above must be submitted as a cover letter, included with the RFP, addressed to the ELCPBC Board Chair, and must be submitted no later than the proposal deadline.



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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 ELCPCB of intent to award the contract:

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

POLICY ENTITY CRIME AFFIDAVIT

I understand that a “public entity crime” as defined in Paragraph 287.1 33(1)(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 287.1 33(1)(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 287.133, Florida Statutes means:

A predecessor or successor of a person convicted of a public entity crime; or

An entity under 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,



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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 officers, directors, executives, partners, shareholders, employees, members, or agents who are active in 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, employees, 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.)

DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

I/We understand this certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 29 CFR Part 98, Section 98.510, Participant's Responsibilities. The regulations were published as Part VII of the May 26, 1988, Federal Register (pages 19160-19211).

The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:

Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by the Federal department or agency;

Have not within a three year period preceding this Proposal been convicted of, 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;

Are not presently indicted for, or otherwise criminally or civilly charged by a government entity (Federal, State or local) with commission of any offenses enumerated in paragraph (a)(ii) of this certification; and have not within a three year



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period preceding this application/proposal had one or more public transactions (Federal, State, or local) terminated for cause or default.

CONE OF SILENCE

The Proposer has read the Cone of Silence provision in Section 5.2 and understands that the Cone of Silence for this competitive solicitation shall be in effect beginning upon the posting of this Request for Proposals for communication regarding this RFP with the ELCPCB Board, Audit Committee, Review Committee, Coalition Staff and any other person appointed to evaluate or recommend selection in this RFP process, and ending at the end of the 24 hour period following the Coalition’s award and execution of an Agreement with a Proposer.

Where the respondent is unable to certify to any of these statements in this certification, such prospective participant shall attach an explanation to this Proposal.

ORGANIZATION’S NAME AND ADDRESS:

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

Print Authorized Official’s Name

Authorized Official’s Title

Authorized Official’s Signature

Date

Federal Employer 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 provided above) on the _____ day of _____, 2____.

NOTARY PUBLIC

My Commission Expires _____



9 SCOPE OF SERVICES

9.1 STATEMENT OF WORK

1. Statement of Work

The ELCPBC desires to receive proposals for the selection of an independent certified public accounting firm to provide external auditing services. The successful respondent will audit the statement of financial position of the ELCPBC and the related statements of activities, functional expenses, and cash flows for the year then ended. Also, the document the successful respondent will submit will include a schedule of expenditures of federal programs and state projects that will be subjected to the auditing procedures applied in the successful respondent's audit of the financial statements.

2. Audit Services

Beginning with the fiscal year ending June 30, 2016, the objectives of the external audit is to perform the following:

- a. Financial Statement Audit – An expression of opinion about whether the ELCPBC's financial statements are fairly presented, in all material respects, in conformity with *U.S. generally accepted accounting principles*. The audit procedures used shall be in accordance with U.S. generally accepted auditing standards and be sufficient to enable the respondent to express an opinion regarding the fair presentation, in all material respects, the financial position of the ELCPBC, including the Statement of Financial Position, Statement of Activities and Statement of Cash Flows, including an appropriate statement regarding the sufficiency of the Schedule of Federal Awards and State Projects.
- b. Government Auditing Standards – An audit conducted in accordance with standard applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the objective of which is to issue a report on the selected proposer's consideration of the ELCPBC's internal control over financial reporting and on tests of the ELCPBC's compliance with certain provisions of laws, regulations, contracts and grants.
- c. Single Audit – An audit conducted in accordance with the Single Audit Act Amendments of 1996, and the provisions of OMB Circular A-133. The Single Audit act requires the Auditor to issue a report on the consideration of the ELCPBC's internal control over financial reporting applicable to Federal programs and on tests of the ELCPBC's compliance with certain provisions of laws, regulations, contracts and grants applicable to major federal programs. Completion of the Single Audit procedures will also include the successful, electronic submission of the Data Collection Form.
- d. Florida Single Audit Act and Rules of the Auditor General 10.650– Section 215.97 of the Florida Statutes prescribes the requirements for the Florida Single Audit Act for Non-state entities that expend State Financial Assistance for certain thresholds. The Florida Single Audit act requires the Auditor's to



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issue a report on the consideration of the ELCPBC's internal control over financial reporting applicable to State projects and on tests of the ELCPBC's compliance with certain provisions of laws, regulations, contracts and grants applicable to major State projects.

- e. Tax Services– The successful respondent will be required to prepare the required information return Form 990-Return of Organization Exempt from Income Tax, for all fiscal years covered under the engagement contract.
3. Time Requirements and Schedule of the Fiscal Year Audit– Below is the expected timeline for the start and completion of proposed services. Each of the following tasks shall be completed no later than the date indicated.
- a. Audit Plan – The successful respondent shall work with the ELCPBC's Chief Financial Officer, or designee, to develop a detailed plan for the audit for the fiscal year ended June 30, 2016 within 30 days of the execution of a professional services contract. In each succeeding fiscal year for which audit services are provided, a detailed plan will be arranged with the Chief Financial Officer, or designee by April 30th of that year.
 - b. Fieldwork – For the fiscal year ending June 30, 2016, and thereafter, fieldwork should commence sufficiently after the end of the fiscal year after all ELCPBC records and grants are closed, to ensure that the reporting deadlines outlined below are met.
 - c. Communication – The successful respondent shall communicate sufficiently with management and/or the Board, as necessary, scheduling conflicts, changes to the agreed upon audit delivery date, the detection of violations of laws or agreements, fraud, or significant internal control weaknesses.
 - d. Reporting Deadlines – The audit report (s) and audited financial statements (financial reporting package), in its final form including the management letter, if any, and informational tax returns shall be completed each year, with adequate time for management review, in order to be presented to the Audit Committee at a November meeting and then to the full Board of Directors at a scheduled December meeting.
 - e. Invoicing for Work – Invoices shall be presented to the ELCPBC periodically as work progresses with sufficient detail based on the work completed, engagement progress and fee proposed.
 - f. 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 hours telephone notice to accomplish the following:
 - i. Attend meetings
 - ii. Respond to telephone calls
 - iii. Respond to specific inquiries



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- g. Working Papers – The successful respondent shall retain all working papers for a period of at least five years. In addition, the successful respondent will provide the ELCPBC and or its assignees access, free of charge, to any or all work papers for a period of at least five years.
- h. Support Personnel – Support personnel shall be made available by the ELCPBC to provide assistance to the respondent by identifying required records and gathering need information. Support personnel will perform these tasks to expedite the audit under the understanding that these support personnel also must be given consideration to effectively perform the day-to-day requirements of their position.
- i. Replacement Personnel – The audit team listed in the proposal is a factor in determining a successful respondent. As such, all changes to the audit team are subject to the ELCPBC’s approval. The replacement team member must have credentials similar to the team member he or she replaced. The ELCPBC reserves the right to review the new team member’s resume and also interview the replacement team member. The successful respondent will be responsible for briefing all replacement personnel on ELCPBC operations and on the status of audit work at no expense to the ELCPBC.

10 EVALUATION CRITERIA AND RATING

10.1 EVALUATION AND DECISION

The Review Committee, comprised of members of the Audit Committee and ELCPBC staff, will evaluate the proposals in accordance with the criteria listed below. The Review 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 also may ask additional questions to clarify the proposal submitted.

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

The ELCPBC reserves the right to reject any or all proposals submitted. The ELCPBC further reserves the right to further research any respondent to assess the ability to perform the contract before awarding a contract.



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10.2 PROPOSAL RATING MATRIX

Scoring Responses: Each evaluator is to assign a raw score for each evaluation criteria based upon his/her assessment of the response. The assignment of any individual score should be based upon the maximum points allowed for each individual area.

APPROACH TO THE AUDIT	Maximum Points	Percentage	Points Awarded
How well does the respondent describe the auditing process to obtain and analyze necessary information, in accordance with all applicable standards?			
Approach used in providing audit services, including the use of statistical sampling techniques as well as analytical procedures. Extent of use of technology and automation during the audit process.	6	30%	
Approach to obtain an understanding of internal controls and the method it plans to use to test the effectiveness of internal controls and procedures used in documenting the internal control environment	5	25%	
Procedures used for assessing fraud risk in accordance with SAS 99 and reporting fraud, illegal acts, or significant internal control deficiencies to clients.	5	25%	
Firm philosophy and procedures for formulating management letter comments.	4	20%	
TOTAL POINTS: APPROACH TO AUDIT	20	100%	

FIRM PROFILE AND QUALIFICATIONS	Maximum Points	Percentage	Points Awarded
Does the respondent's background and work experience demonstrate their ability to meet the needs of ELCPC?			
The respondent has experience in performing not-for-profit and governmental audits including: preparing financials statements in accordance with GAAP; experience auditing similar entities and programs operated by ELCPC; experience performing state and federal single audits.	5	33%	
The respondent's organization structure is sufficient to provide services as requested. The services provided by the specific office can meet the needs of this proposal.	5	33%	
The respondent or any individual associated with the respondent has not been involved in a disciplinary action by the State of Florida Board of Accountancy or law suits pending or filed within the last 3 years. The respondent has a recent satisfactory peer review.	5	33%	
TOTAL POINTS: FIRM PROFILE AND QUALIFICATIONS	15	100%	



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PROFILES AND QUALIFICATIONS OF AUDIT TEAM MEMBERS	Maximum Points	Percentage	Points Awarded
Does the team presented by the proposer demonstrate ability to meet the needs of ELCPCB with regard to audit and other professional services?			
The team members presented have adequate formal education, professional licensure.	5	33%	
The team members presented possess the required continuing professional education requirements per Government Auditing Standards, as well as recent training regarding the Uniform Guidance (2 CFR Part 200 "Super Circular")	5	33%	
The team members possess sufficient experience in public accounting, experience with auditing not-for-profit and/or government entities, as well as federal and state programs.	3	20%	
The team members included have memberships in various national and state accounting boards, committees or association, as well as professional recognition and community service.	2	13%	
TOTAL POINTS: PROFILES AND QUALIFICATIONS OF AUDIT TEAM MEMBERS	15	100%	

COST OF SERVICES	Maximum Points	Percentage	Points Awarded
Are the proposed costs reasonable for the services provided?	23	77%	
Are the hours and cost by staff level reasonable and appropriate for the proposed services?	7	23%	
TOTAL POINTS: COST OF SERVICES	30	100%	

PRIOR NOT-FOR-PROFIT AND GOVERNMENTAL AUDITING EXPERIENCE	Maximum Points	Percentage	Points Awarded
Does the firm and team's background and work experience demonstrate ability to meet the needs of the ELCPCB and provide applicable expertise for our industry?			
Are the clients presented sufficiently recent?	4	20%	
Do the clients presented have similar types of programs and dollar amounts?	8	40%	



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Are the clients presented in similar not-for-profit industries as the ELCPBC?	8	40%
TOTAL POINTS: PRIOR NOT-FOR-PROFIT AND GOVERNMENTAL AUDITING EXPERIENCE	20	100%

SCORING TABLE	Maximum Points	Percentage	Points Awarded
APPROACH TO AUDIT	20	20%	
FIRM PROFILE AND QUALIFICATIONS	15	15%	
PROFILES AND QUALIFICATIONS OF AUDIT TEAM MEMBERS	15	15%	
COST OF SERVICES	30	30%	
PRIOR NOT-FOR-PROFIT AND GOVERNMENTAL AUDITING EXPERIENCE	20	20%	
TOTAL POINTS AWARDED	100	100%	