

**RFP# 26-200 External Auditing Services**

This addendum shall modify, clarify, change, or add information and clarification and become part of the above referenced RFP.

**Questions & Answers:**

#	Question	Answer
1	I have been reviewing the RFP and would appreciate it if you could clarify any specific criteria we should be aware of or direct me to the section regarding firm qualifications.	Please see SECTION 4 - INSTRUCTIONS FOR PREPARING AND SUBMITTING A PROPOSAL of the RFP document.
2	What were the fees the entity paid for the FY2025 Financial Audit, Compliance audits and 990 form?	\$39,000
3	What is the earliest date after June 30, 2026 that the Coalition would be prepared for auditors to begin preliminary audit procedures, including walkthroughs and testing of internal controls and key processes, before final grant closeout and year-end close?	Preliminary work usually begins in August
4	By what date does the Coalition expect to have records and grants closed and to provide an audit-ready trial balance, supporting schedules, and finalized SEFA/state financial assistance schedules for year-end audit fieldwork?	The Final Trial Balance and schedules are usually ready in November. We must wait for the Florida's Division of Early Learning to generate the revenue confirmation to complete the SEFA; this usually occurs in December.
5	Please provide the FY2025 form 990	We are working on the FY 2025 990 now (from an approved extension) but FY2024 form is available.
6	Please provide the audit fees paid to the external auditor for each of the past three fiscal years, including a breakdown by service category (e.g., financial statement audit, single audit, programmatic reviews, agreed-upon procedures, or other services).	Fees were not broken down by particular function of services category, but as a total per engagement. Year 1 \$37,000; Year 2 \$37,500; Year 3 \$38,000; Year 4 \$38,500, Year 5 \$39,000

7	Does the Coalition anticipate any additional services outside the core audit scope for FY 2026-2028 that proposers should factor into their fee structure?	Please refer to the RFP.
8	Will the selected auditor be expected to assist in preparing the financial statements, or will management prepare the statements internally?	Statements are prepared internally and submitted to auditor
9	Is the incumbent auditor permitted to submit a proposal under this RFP?	Yes. The Request for Proposals is open to all qualified firms, including the incumbent auditor, provided they meet all minimum qualifications, submit a responsive proposal, and comply with all requirements of this competitive solicitation process established under Chapter 287, Florida Statutes
10	The RFP response window is two weeks, which is shorter than typical procurement timelines for audit services. Can the Coalition clarify the reason for the shortened submission period?	The Coalition has established a two-week response period in compliance with Chapter 287, Florida Statutes, which requires electronic posting of competitive solicitations for at least 10 days before proposals are due, unless a shorter period is justified in writing to protect the interests of the state. This response window exceeds the statutory minimum posting period and allows the Coalition to align the award and contracting of audit services with time sensitive fiscal and reporting deadlines while maintaining fair and open competition.
11	Does the Coalition anticipate extending the deadline if vendors request additional time to prepare a complete proposal?	Not at this time.
12	What accounting software or ERP system does the Coalition currently use for general ledger, accounts payable, payroll, and grant management?	MIP Fund Accounting

13	Does the Coalition use any third-party platforms for attendance tracking, provider payments, or VPK/School Readiness reporting that the auditor should be familiar with?	The Coalition is required to utilize the Florida's Office of Early Learning EFS Mod system.
14	Are there any planned system changes or upgrades during the contract period that may affect audit procedures?	Not that we are aware of.
15	Will the audit be conducted fully onsite, fully remote, or in a hybrid format?	We have conducted our audits in all three scenarios, but traditionally most of the work is remote.
16	What is the expected timeline for year-end close, trial balance availability, and readiness for audit fieldwork?	Please see Answer 3 & 4
17	Are there any known changes in funding sources, program requirements, or internal processes that may impact audit risk or scope?	Not at this time.
18	I have a follow-up question regarding section 2.9 #7 page 6 of the RFP concerning maintaining a valid license in the State of Florida. My firm and I hold individual and firm licenses in Kentucky, Ohio, Arkansas, and Georgia. Florida currently allows practice mobility for firms that are in good standing in these states and do not maintain a physical office in Florida. Although I live part-time in Brevard County, I do not have an office in the state. Could you please confirm if this arrangement would suffice for the requirements? I want to ensure this is acceptable before we proceed with preparing a proposal.	While the mobility option allows an out-of-state CPA firm to practice in Florida, we are funded with state and federal dollars, requiring a single audit. Auditing services paid by the State of Florida, specifically under the Florida Single Audit Act, generally cannot be performed by an entity not licensed in Florida.
19	Are there any known or anticipated significant changes planned for the Coalition for the years covered by the RFP?	Not at this time.
20	Does the Coalition expect to issue any new debt soon?	No.

21	Does the Coalition expect to receive any significant new funding for fiscal year 2026?	Not at this time; budget proceedings are still ongoing in Tallahassee.						
22	Has the Coalition used a software to track leases and subscriptions in the past or has this been tracked in excel?	Most supporting schedules are tracked in Excel using data from accounting system						
23	Is there a preference for on-site, remote or hybrid work for audit services?	See Answer 15.						
24	Do you anticipate any changes in accounting software in the next few years?	Not at this time.						
25	Please share the audit fees for the prior two years.	Please see question/Answer #6						
26	Were there any out-of-scope billings (i.e., FASB implementations, overages, consulting work) during the past two years? If applicable, please specify the nature of these additional fees and provide the corresponding amounts.	No.						
27	Please indicate any nonattest services that were provided by the independent auditor for the previous year, or that would be anticipated going forward.	None.						
28	Are there any areas for improvement in the level of service expected by the Coalition?	No areas of improvement have been identified .						
29	When are year-end books closed by annually for audit work to begin?	Please see Question/Answer #3						
30	Did the Coalition receive any management letter comments and/or recommendations during the audit of fiscal year ended June 30, 2025? If so, please provide copies of these letters/ recommendations, if available.	No.						
31	Did the Coalition issue its financial statements for FY2025 yet? If not, when is issuance expected	The Audited Financial Statements have been issued; the 990 is pending.						
32	Please provide a copy of all proposed and passed audit adjustments for the year ended June 30, 2025.	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Lease Liability</td> <td style="width: 15%; text-align: right;">121,805.00</td> <td style="width: 15%; text-align: right;">0.00</td> </tr> <tr> <td>Current Portion Lease Liability</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">121,805.00</td> </tr> </table>	Lease Liability	121,805.00	0.00	Current Portion Lease Liability	0.00	121,805.00
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33	Can the Coalition confirm if there is an expected change in the federal and state programs it currently receives funding from and if there are any expected changes in the levels of funding between federal or state programs	Not at this time; budget proceedings are still ongoing in Tallahassee.
34	Why is the Coalition going out to bid?	The Coalition is issuing this competitive solicitation in accordance with Chapter 287, Florida Statutes, which recognizes fair and open competition as a basic tenet of public procurement and requires the use of competitive sealed bids, proposals, or replies for commodities and contractual services exceeding the applicable threshold. This process ensures that the Coalition secures needed services in a manner that is equitable, transparent, and in the best economic interest of the state.
35	What were total fees (broken out by audit and tax) billed to the Coalition over the last 5 years?	Please see question/Answer #6
36	Is the prior auditor allowed to bid?	Please see Answer 9.
37	Please indicate whether there are any known transition considerations, including prior audit adjustments, uncorrected misstatements, or management letter comments.	There are no such considerations.
38	What is management's expected timeline for closing the books each fiscal year, and to what extent are audit schedules typically prepared and available at the start of fieldwork?	Please see Answer 3 & 4.
39	Have there been any significant changes in the internal control environment, financial reporting processes, or key finance personnel within the past two to three years?	Change of CFO in January 2023 ; an existing staff member was promoted.

40	<p>What level of assistance does the Coalition expect from the selected auditor in preparing the financial statements, Schedule of Expenditures of Federal Awards (SEFA), Schedule of State Financial Assistance, and Form 990?</p>	<p>Our Finance Team is very experienced with items to be prepared by client for the auditors .</p>
41	<p>Can you describe the availability, experience level, and stability of the finance team that will support the audit process, including any recent turnover</p>	<p>The management of the Finance team includes long-term employees with over 30 years of accounting experience, undergoing several different types of audits each fiscal year.</p>
42	<p>Beyond the required audit and Form 990 preparation services, does the Coalition anticipate requesting any advisory services, internal control recommendations, or technical accounting guidance during the engagement?</p>	<p>Not at this time.</p>