First Coast Workforce Development, Inc.
dba CareerSource Northeast Florida
1845 Town Center Blvd., Suite 250, Fleming Island, FL 32003
(904) 213-3800
RFP@careersourcenefl.com

Invitation to Negotiate (ITN) –
Solicitation Number 2021-2022 #4

FINANCIAL AUDITING SERVICES

Issue Date: May 16, 2022

For the period from
July 1, 2022 – June 30, 2023

This ITN allows for the execution of a contract for the specified term with an option of renewal for up to four additional years contingent upon performance and funding availability.

PROPOSERS MUST REVIEW COMPLETE INSTRUCTIONS FOR THE PREPARATION AND SUBMISSION OF PROPOSALS AT:

<table>
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<tr>
<th>Solicitation Timeline</th>
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<td><strong>5/16/2022</strong></td>
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<td><strong>5/20/2022</strong></td>
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<td><strong>5/26/2022</strong></td>
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<td><strong>6/10/2022</strong></td>
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Any changes to this timeline will be posted on our website at the address above.
INVITATION TO NEGOTIATE (ITN) FOR FINANCIAL AUDITING SERVICES

First Coast Workforce Development, Inc. (FCWD), dba CareerSource Northeast Florida, is soliciting proposals for a Provider of Financial Auditing Services to be funded through federal allocations received by the State of Florida and as authorized through federal and state legislation. The successful responder will provide services as identified in this ITN.

Services to be performed under this solicitation will be for the period from July 1, 2022 through June 30, 2023. This contract may be extended, in one-year increments from July 1 through June 30, for four (4) additional years if performance so warrants. Renewal will be at the option of FCWD based on effectiveness of services and funding availability.

FCWD is a not-for-profit corporation organized under the laws of the state of Florida and has been determined exempt by the Internal Revenue Service under the provisions of IRS Code, Section 501(c)(3). We have been certified by the Governor as a Regional Workforce Development Board for the purposes of implementing programs authorized by Temporary Assistance for Needy Families (also known as TANF or Welfare Transition), Wagner-Peyser, the Workforce Innovation and Opportunity Act (WIOA), Public Law No: 113-128, signed into law on July 22, 2014, and related enabling legislation, and the State of Florida Workforce Investment Act. Our principal function is the provision of, oversight of, and policy guidance to the workforce development system in the six counties of Baker, Clay, Duval, Nassau, Putnam, and St. Johns.

FCWD in most cases operates and administers these programs directly, however in some cases, acts as a “pass-through” organization, awarding federal funds to sub-recipients. It is our responsibility to ensure that our organization, as well as sub-recipients, adhere to government wide and program specific requirements set forth in grant agreements using effective monitoring resources.

**Purpose and Scope**

The purpose of this solicitation is to contract the services of a public accounting entity, whose principal officers are independent certified public accountants certified or licensed by a regulatory authority of the state of Florida, to perform FCWD’s financial and compliance audit and prepare the IRS Form 990. We seek responders who have the demonstrated capacity to support FCWD with cost effective financial auditing services and familiarity with the GMS Non-Profit Accounting software utilized by FCWD.
**Intent of This Solicitation**

The intent of this ITN is to contract with a qualified CPA firm to provide services for audit and tax. The selected CPA firm shall conduct an annual audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the Florida Single Audit Act, FS 215.97, and Chapter 10.600, Rules of the Auditor General, most current revisions, as applicable, including:

a) Preparation and issuance of required financial statements, supplemental information, and regulatory reports.

b) Preparation and issuance of required communications to those charged with governance of FCWD.

c) Presentation of the annual audit to FCWD’s Board of Directors.

d) Preparation of the auditor sections of the electronic Data Collection Form SF-SAC and performance of the steps to certify the Form SF-SAC and single audit reporting package.

e) Preparation of IRS Form 990 as well as any supplemental forms required by the state administering agency.

**Additional Information & Expectations**

1. **Required Services**

- Reconciliation of FCWD’s financial records to SERA (Subrecipient Enterprise Resource Application.)
- Test compliance with federal and state cash management requirements and report any material problems.
- Examination of the status of compliance with state and federal laws governing structure, functions, and mission of FCWD and report any material noncompliance.
- Preparation of a Management Letter, addressed to the FCWD Board, for any findings and observations not included in the audit report in addition to the required verbal briefing.

2. **Delivery Schedule**

The Proposer must transmit a draft audit report to the FCWD Vice President of Finance no later than December 31st with final audit reports due once the draft audit report has been finalized by the Vice President of Finance. Once the audit is complete, the Proposer must appear before the full FCWD Board, or an appropriate committee of the Board, to explain
the opinions expressed and to discuss the significance of any audit findings contained in the Management Letter.

Reports may be submitted earlier than the above schedule. However, if the Proposer fails to make delivery of the audit reports within the time schedule specified herein, or if the Proposer delivers audit reports that do not conform to all the provisions of this contract, FCWD may, by written notice of default to the Proposer, terminate the whole or any part of this contract. Under certain extenuating circumstances we may extend this schedule upon written request of the Proposer with sufficient justification.

3. Communication

It is expected that the firm selected will include as a part of its audit a procedure to inform FCWD management of any questions or findings that arise as the audit is being conducted so that where possible issues may be resolved prior to issuance of the report. Findings and recommendations regarding compliance and internal control shall be discussed. The FCWD President or designee shall have the opportunity to respond, orally or in writing, to findings. Any such written responses must be included in the audit report.

4. Workpapers

The Proposer will provide a copy of any work papers pertaining to questioned costs determined in the audit. Work papers must be concise and provide the basis for the questioned costs, as well as an analysis of the problem.

Work papers must be retained by the Proposer for at least three years from the end of the audit period and must be made available for examination by authorized representatives of the cognizant federal or state agency, the General Accounting Office, and FCWD.

5. Confidentiality

The Proposer agrees to keep information related to all contracts in strict confidence. Other than reports submitted to FCWD, the Proposer agrees not to publish, reproduce, or otherwise divulge information in whole or in part, in any manner or form, or authorize or permit others to do so. The Proposer must take reasonable measures to restrict access to information to Proposer’s employees who must have the information on a “need-to-know” basis. The Proposer agrees to immediately notify, in writing, FCWD’s authorized representative in the event the Proposer determines or has reason to suspect a breach of this requirement.
6. **Audit Support**
Throughout the audit engagement the FCWD Vice President of Finance will coordinate and support the audit. This includes but is not limited to coordinating meetings and providing contact information, reports from the Accounting System, and supporting documentation.

**Proposal Response**

Those interested in providing services must include all the following in a written response. Your proposal should demonstrate the qualifications, competence, and capacity of your CPA firm as well as the qualifications of staff assigned and your specific audit approach.

**A. Company/Organization Information Sheet** (Completed online on our website.)

**B. Your qualifications and experience providing financial auditing services including descriptions of your:**
1. Background/experience with the required services outlined above.
2. Experience providing auditing services to governmental and non-profit organizations.
3. Engagements in the workforce development industry and technical capabilities working with workforce development regulations.
4. Engagements with organizations of a similar scale.
5. Approach to customer service and support.

**C. Information on staff to be assigned to the audit:**
1. List of key personnel by level and name including a description of their background, experience auditing non-profit and governmental agencies, auditing experience in general, and any specialized expertise. Please note: Substitution of staff will not be permitted without our prior written approval.
2. The availability of staff in a local office with requisite qualifications and experience to conduct the requested financial and compliance audits and performance reviews.
3. The education and training program(s) provided to, or required of, staff identified for participation in the engagement, particularly with reference to governmental accounting and auditing, governmental practices and procedures, and workforce development regulations.

**D. Additional information:**
1. List any subcontractors that will be used, the work to be performed by them, and total number of hours or percentage of time spent on the project.
2. Describe the proposed management structure and organization of the engagement team. Specifically address your firm’s ability and willingness to commit and maintain staffing to successfully conclude audits on the proposed schedule.
3. Describe your audit approach including an explanation of the audit methodology to be followed to perform the scope of services required. Reference should be made to sources of information and include the:
   a) Proposed segmentation of the engagement.
   b) Level of staff and number of hours assigned to each segment.
   c) Type and extent of sampling techniques used.
4. Provide a copy of the firm’s most recent peer review report. Include a statement and/or explanation of any disciplinary actions taken by the Florida State Board of Accountancy within the last three years.
5. Provide an affirmative statement that your firm is independent of FCWD.
6. Provide an affirmative statement that your firm and all assigned key professional staff are properly registered/licensed to practice in Florida.

E. Other Services
Please indicate if there are other services available that you wish to propose and if these are a requirement to provide the requested services or optional.

F. Pricing
Provide your proposed pricing Including all taxes, fees, and expenses. Include a detailed budget narrative as well as any services not listed above that you propose providing. Include information indicating how the budget was determined (i.e., estimated number of hours by staff level, hourly rates, total cost by staff level, etc.) Contracts awarded under this ITN will be on a flat fee basis. Any out-of-pocket expenses should be detailed. Proposals should include projected increases by contract year. Please include charts of your design showing projected costs for each year of a five-year period.

<table>
<thead>
<tr>
<th>Initial Year</th>
<th>Staff</th>
<th>Hourly Rate</th>
<th>Hours Billed</th>
<th>Total</th>
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<tbody>
<tr>
<td>Partner</td>
<td>$</td>
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<td>$</td>
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<tr>
<td>Manager</td>
<td>$</td>
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<tr>
<td>Senior Staff</td>
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<tr>
<td>Support Staff</td>
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<td>$</td>
<td>$</td>
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<tr>
<td>Taxes/Fees</td>
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<td>$</td>
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<tr>
<td>Other Costs</td>
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<tr>
<td>GRAND TOTAL</td>
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<td>$</td>
<td>$</td>
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Year 2, Year 3, Year 4, and Year 5

G. References
Provide a list of three (3) or more current or previous clients we may contact. Clients listed should be of similar scale to our organization and served by the same staff who
would be assigned for this engagement. Please include specific contact names, email addresses, and telephone numbers.

**H. Other Information**
Please include any additional information not already requested that you consider essential to your response. If there is no additional information, please state “There is no additional information we wish to present.” for this section.

**I. Conflict of Interest**
If a Proposer has any potential conflict of interest, disclosure must be included in this proposal. Proposers should review complete instructions for the preparation and submission of proposals, including notification of potential conflict of interest, at: [https://careersourcenortheastflorida.com/requests-for-proposals/](https://careersourcenortheastflorida.com/requests-for-proposals/). If none, please state “There is no existing nor potential conflict of interest.” for this section.

**Proposal Evaluation**

A team will evaluate each proposal utilizing the Proposal Evaluation Form below. Upon conclusion of the rating process, FCWD may begin negotiations with one or more successful bidders. It is the bidder’s responsibility to present accurate, concise, adequate, and qualitative documentation in each area to be rated, so that the raters can make effective appraisals.

The proposal represents only one factor in the selection process of service providers and may not be the sole basis for selection of a proposal for funding. Other factors, such as the capability of administering and operating these services within the constraints and limitations specified may also be considered in the selection process.
First Coast Workforce Development, Inc.
Proposal Rating Form

Proposer: ________________________________________________________________

<table>
<thead>
<tr>
<th>Did the Proposer:</th>
<th>Yes</th>
<th>No</th>
</tr>
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<tbody>
<tr>
<td>Include all required elements?</td>
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<tr>
<td>Provide references?</td>
<td></td>
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<tr>
<td>Complete the online Company/Organization Information Sheet?</td>
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<td>Acknowledge the required online documents?</td>
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<tr>
<td>If any of the above is answered no, write non-responsive in the adjoining block and proceed no further.</td>
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### Evaluation of Vendor Qualifications and Services Proposed:

<table>
<thead>
<tr>
<th>Evaluation of Vendor Qualifications and Services Proposed:</th>
<th>Points</th>
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<tbody>
<tr>
<td>Recent audit experience</td>
<td>0-30</td>
</tr>
<tr>
<td>Organization and size of firm</td>
<td>0-5</td>
</tr>
<tr>
<td>Qualifications of staff</td>
<td>0-30</td>
</tr>
<tr>
<td>Understanding of work to be performed</td>
<td>0-10</td>
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### Fiscal Evaluation:

<table>
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<tr>
<th>Fiscal Evaluation:</th>
<th>Points</th>
</tr>
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<tbody>
<tr>
<td>Proposed pricing</td>
<td>0-25</td>
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</table>

| Total Points                                            | 0-100  |

Reviewer’s Printed Name: _____________________________________________
Reviewer’s Signature: _______________________________________________
Date: __________________________