



**REQUEST FOR PROPOSAL (RFP)**  
**2018-19-RFP-AUDIT-TAX**  
FOR  
AUDIT AND TAX PREPARATION SERVICES

ISSUED ON JANUARY 4, 2019

**RESPONSES DUE BY: JANUARY 18, 2019, 5:00 pm, EST**

RESPONSES DUE TO:

CareerSource Florida  
ATTN: Jamaal R. Dickens, Contracts Director  
2308 Killearn Center Blvd.  
Bldg. B, Suite 1  
Tallahassee, Florida 32309

Any alteration of the language of this RFP or any representation of modified language as the officially released RFP will not be permitted and will be sufficient cause for rejection of a proposal. In case of any dispute concerning the terms or language in this document, the CareerSource Florida printed file copy of this RFP will prevail.

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## **SECTION A - INTRODUCTION**

### **A.1 STATEMENT OF PURPOSE/NEED**

This is a Request for Proposal (“RFP”) for an independent certified public accounting firm (the “proposer”, “contractor”, “contractor”, or “respondent”) to provide external independent auditing and tax return preparation services for CareerSource Florida, Inc. referred to as (the “Company” or “CSF”). Audit and tax return services will be performed for the fiscal year ending June 30th for the Company. An Evaluation Team for this RFP will review the proposals received in response to this RFP and the winning independent certified public accounting firm(s) will be recommended to the CareerSource Florida Finance Council.

These documents constitute the complete set of specifications, requirements, and/or proposal forms.

All terms and conditions of this RFP, any addenda, proposer’s submissions and negotiated terms, are incorporated into the contract by reference as set forth herein.

### **A.2 GENERAL INFORMATION ABOUT THE COMPANY**

CareerSource Florida, Inc. (CSF), a blended component unit of the State of Florida, is a not-for-profit corporation created by Chapter 445 of the Florida Statutes. Chapter 2000-165, Laws of Florida, known as the Workforce Innovation Act of 2000, created the corporation, which became effective July 1, 2000.

CSF is required to be registered, incorporated, organized, and operated in compliance with Chapter 617, Florida Statutes, as a nonentity of state government. CSF is the principal workforce policy organization for the state of Florida and the twenty-four local workforce development boards (LWDBs) located throughout Florida. CSF is administratively housed within the Florida Department of Economic Opportunity (DEO). CSF operates under a performance-based contract negotiated with DEO that defines the administrative roles and responsibility for federal and state workforce programs and initiatives. CSF is governed by a Board of Directors (the “Board”), whose membership and appointment is determined by the Governor of the State of Florida and must be consistent with Public Law No. 105-220, Title I, section 111(b) since it serves as the state’s Workforce Investment Board pursuant to public law. Due to the nomination of the Board members by the Governor and the dependency of CSF on the state for operating grants, CSF is considered a blended component unit of the State of Florida and as such is included in the State of Florida’s financial statements. Using the component unit criteria for GASB Statement No. 39, CSF has no component units. CSF was created with the purpose and mission to design and implement strategies that help Florida residents enter, remain in, and advance in the workplace, becoming more highly skilled and successful, benefiting these Floridians, Florida businesses, and the entire state, and to assist in developing the state’s business climate. CSF receives an appropriation from the State of Florida, which constitutes approximately ninety-nine percent of its revenue. The remaining revenue is generated mainly through sponsorships, other state of Florida grants, corporate contributions, and private revenue sources.

For the fiscal year ending June 30, 2019, the total budget of CSF is \$18 million, including \$4 million in Incumbent Worker Training Federal Grant Funds and \$9 million in Quick Response Training State Grant Funds.

CSF utilizes a third-party processor to produce its financial statements and another third-party processor to handle human resources tasks and payroll. The third-party processor for financial statements is located in Gainesville, FL, and the third-party processor for CSF's human resources tasks is located in Orlando, FL. For the first year, respondent may deem it necessary to travel as needed to Gainesville, Florida, to perform cash and accounts payable testing in addition to performing testing procedures in CSF's office in Tallahassee. However, if respondent is capable, testing for both third-party processors may be completed electronically.

Copies of the company's prior year audit reports and tax returns are available upon request and proposers are encouraged to contact Lisa Wiggins, Director of Finance-Controller, [lwiggins@careersourceflorida.com](mailto:lwiggins@careersourceflorida.com) for copies. Proposers are encouraged to thoroughly review the information contained therein in order to become familiar with the company and its operations.

### **A.3 AUDIT AND TAX RETURN PREPARATION SERVICES**

The company wishes to receive proposals for selection of an independent certified public accounting firm to provide external independent auditing and tax return preparation services to the company for a period of three (3) years, beginning with the fiscal year end June 30, 2019 and ending after the completion and submission of the audit report and tax returns for the fiscal year ending June 30, 2021.

### **A.4 SCHEDULE OF EVENTS**

All times listed reflect Eastern Standard Time (EST). These dates are estimates only and are subject to change by CSF without recourse.

Release of Request for Proposals	Friday, January 4, 2019
Period for technical questions/inquiries and CSF's response to technical questions/inquiries	Monday, January 7, 2019 – Wednesday, January 16, 2019
RFP Responses due	Friday, January 18, 2019 (no later than 5:00pm, EST)
Evaluation Team Conducts Proposal Reviews	Monday, January 21, 2019 – Monday, January 28, 2019
RFP Respondent Interviews if necessary	Wednesday, January 30, 2019 – Friday, February 1, 2019
CSF selects Contractor(s) for services	Week of February 4 – 8, 2019
Summary of Proposal Tabulation Available	Available upon request

### **A.5 QUALIFICATIONS OF THE PROPOSER**

In order to be considered for evaluation, a proposer:

1. Shall be licensed to practice public accounting within the State of Florida;
2. Shall be a member in good standing of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants; and

3. Shall have performed continuous CPA services in the not-for-profit/governmental industry for a minimum of five (5) years.
4. The individuals who will be primarily responsible for the audit must have 24 hours of governmental accounting and auditing CPE.
5. The firm should indicate its approach to peer review and provide a report of the most recent peer review. Indicate whether that peer review included a review of local government client activities.
6. The firm should indicate any disciplinary actions that have been instituted or proposed against the firm during the last three (3) years.
7. The firm should describe the results of any State or Federal reviews during the past three years of the firm's governmental client audit work.

## **SECTION B – SCOPE OF WORK**

CSF is requesting proposals from contractors, CPA firms who are experienced with federal/state grant programs, to utilize their professional expertise to provide audit and tax return preparation services for 2018-19, 2019-20, 2020-21.

### **B.1 ANNUAL EXAMINATIONS**

The proposer selected as a result of this RFP shall provide external independent auditing services to the company to examine the financial statements of the company, beginning with the financial statements for fiscal year ending June 30, 2019.

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

#### **B.1.1 Financial Audit**

The examination will be a financial and compliance audit made in accordance with generally accepted auditing standards and government auditing standards (AICPA's Audit Guide). The primary purpose of this audit is to express opinions on the financial statements of the company as defined in section 1.04 – *Government Auditing Standards*. The audit procedures used should be enough to enable the proposer to express an opinion on the fairness with which the financial statements present the financial position of the company and the results of its operations and cash flows in accordance with accounting principles generally accepted in the United States. In addition, such procedures should be adequate to determine whether the operations of the company were properly conducted in accordance with legal and regulatory requirements, including Florida Statutes, 2 CFR Part 200, and the Florida Single Audit Act.

### **B.1.2 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 proposer 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.

### **B.1.3 Data Processing Review**

The proposer will perform a review of internal controls used in the computer environment to ensure (a) the proper development and implementation of applications, (b) the integrity of program and data files, (c) the completeness and accuracy of the accounting records, and (d) the integrity of computer operations.

The proposer shall communicate periodically to management if reportable conditions in data process review are identified during the engagement. As part of the Management Letter, the proposer shall report the following information it deems appropriate:

- Specific comments in the above areas for the company's major computer systems
- Overall conditions of internal control in computer environment
- Significant weakness in internal control in data processing

### **B.1.4 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:

- Whether errors or irregularities reported in the preceding audit report have been corrected;
- Whether recommendations made in the preceding audit report have been implemented;
- 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;
- Violation of the laws, rules and regulations applicable to the company discovered within the scope of the audit;
- Illegal expenditures discovered within the scope of the audit;
- Improper or inadequate accounting procedures;
- Failure to properly record financial transactions;
- Other inaccuracies, irregularities, shortages or defalcations, if any, discovered by the firm; and
- Recommendations to improve management, accounting procedures and internal controls and to increase efficiency.

The successful proposer shall be required to make an immediate written report to the company's Finance Council of all significant irregularities and any illegal acts, as they become known to the proposer.

### **B.1.5 Financial Reports**

At the completion of the financial audit, an audit report package shall be prepared by proposer for the company consisting of the:

- Transmittal cover letter to the Board of Directors;
- Independent Auditor's Report on the fair presentation of the financial statements in conformity with GAAP, and including an opinion of the financial statements and on the schedule of expenditures of federal awards and state financial assistance;
- Management's Discussion and Analysis;
- Financial Statements;
- Notes to the Financial Statements;
- Compliance Requirement: Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Performed in Accordance with Government Auditing Standards;
- Compliance Requirement: Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and State Project and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General, State of Florida;
- Schedule of Expenditures of Federal Awards and State Financial Assistance.
- Schedule of Findings and Questioned Costs
- Auditor's Comments and Recommendations
- Any other required reports and schedules required by Federal and State Single Audit Acts
- Copies of the audit package will be prepared and bound by the proposer and provided as follows:

Copies Required:      4 bound copies to CSF

- An electronic copy shall also be provided to the CSF Contracts Director.

### **B.1.6 Other Issues**

Auditors will assure themselves that the CSF Board is informed of each of the following:

1. The auditor's responsibility under generally accepted auditing standards;
2. Significant accounting policies;
3. Management judgments and accounting estimates;
4. Significant audit adjustments;
5. Other information in documents containing audited financial statements;
6. Disagreements with management;
7. Management consultation with other accountants;
8. Difficulties encountered in performing the audit;
9. Other reports and/or certifications mandated by Florida Statutes and the Florida Administrative Code.

### **B.2 TAX RETURNS**

A Form 990 tax return for CSF shall be prepared and delivered to the company at least two weeks before the filing deadline each year in this proposal. An electronic copy shall also be provided to the CSF Finance Director/Controller and executive management. The company's staff shall prepare all the information and documents needed by the proposer to enable the preparation of the tax returns. The proposer shall also advise the company regarding specific tax or reporting issues it may encounter, as well as planning issues.

### **B.3 SINGLE AUDIT**

Where applicable, the proposer will perform a Single Audit in accordance with the Florida Single Audit Act, generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the provisions of 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards in order to report on the Schedule of Expenditures of Federal Awards and State Financial Assistance, on the compliance of the company with laws and regulations and on internal controls, as required by the above standards.

### **B.4 DATA COLLECTION FORM**

An SF-SAC Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations shall be prepared by the proposer, who shall also certify the electronic submission of the SF-SAC form and audit report to the Federal Audit Clearinghouse (FAC) website. The CSF Finance Director/Controller will assist as needed.

### **B.5 TIME REQUIREMENTS**

#### **B.5.1 Commencement of the Audit and Tax Return Preparations**

The company will meet with the successful proposer to discuss commencement of the audit and tax return preparation upon acceptance of the proposal and execution of a professional services contract between the company and the proposer.

#### **B.5.2 Schedule of the Fiscal Year Audit**

Each of the following shall be completed no later than the date indicated:

##### **1. Fieldwork**

Fieldwork should commence sufficiently before the end of the fiscal year to ensure that the reporting deadlines outlined below can be met. It is understood that the first year audit may require interim work to commence at a later date than would be expected in future audits. See **B.11 - Tasks, Timelines, and Deliverables**.

##### **2. Reporting Deadlines**

The auditor reports, in its final form with audited financials including the management letter, shall be completed each year no later than September 15th. The report will be presented to the Finance Council at the next regularly scheduled meeting. The preceding deadlines are subject to change upon agreement of both the proposer and the company. However, under no circumstances will audit deadlines extend beyond the time required by Florida Statutes for submission. See **B.11 - Tasks, Timelines, and Deliverables**.

#### **B.5.3 Schedule of Tax Returns Preparation**

The company and proposer shall subsequently come to an agreement on the commencement of the date the returns shall be prepared. Completion of these returns will not exceed the required IRS filing dates.

### **B.6 INVOICING FOR WORK/PROGRESS BILLING**

Progress billing will be permitted on a percentage of completion basis and may be rendered during the course of the engagement. The final payment will be paid upon resolution of any open issues or delivery of any remaining items. See section **B.12 - Method of Payment**.

### **B.7 SUPPORT PERSONNEL**

Support personnel will be made available by the company to provide assistance, such as identifying locations of required records, gathering needed documentation and supporting information and such other tasks that will serve to expedite the audit and tax returns, with the understanding that support personnel

must be given consideration to effectively perform the day-to-day requirements of their positions. CSF staff will be available to the Contractor(s) between the hours of 8:00 a.m. and 5:00 p.m. eastern standard time, Monday through Friday, excluding CSF recognized holidays or office closures. The contractor must send all electronic correspondence to CSF no later than 5:00 pm, EST.

## **B.8 CLIENT ASSISTANCE LISTING**

A client assistance listing for both audit and tax services is included as an attachment to this RFP to inform the proposer(s) of the level of service to be expected by the company and/or third-party accounting services firm. (Attachment 13)

## **B.9 ADDITIONAL SERVICES**

If, during the contractual period, additional services are needed as a result of changes in legislation or other regulatory requirements, the proposer may, at the option of the company, be engaged to perform these services.

All additional work will be documented by engagement letters to be approved by the company management. The proposer will 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 for a not-to-exceed amount.

Auditors will attend, via telecom or in person, any meetings with the CSF Board or Councils as directed by the Board or CSF.

## **B.10 PLANNED PROJECT SCHEDULE (for First Year)**

Draft Contract released to contractor(s)	March 29, 2019
Draft Contract returned by contractor(s)	April 5, 2019
CSF approves subcontractors (if any)	April 9, 2019
Final Contract edits from CSF to contractor(s)	April 10, 2019
Final Contract returned by contractor(s)	April 12, 2019
Final Contract signed by CSF	April 12, 2019
Start of Fieldwork by contractor(s)	Between June 10, 2019 and June 28, 2019
CSF close year-end books	August 9, 2019
Complete all fieldwork	September 1, 2019
Submit audit reports to CSF	September 15, 2019
Submit tax return to CSF	Per IRS filing deadlines, including extensions

## B.11 TASKS, TIMELINES, AND DELIVERABLES

The Contractor agrees to perform the following tasks:

TASK NUMBER	TASK TITLE	DESCRIPTION OF TASKS	DUE DATE
1	Start of field work	Contractor will contact the CSF Finance Director-Controller to schedule a date for field work to begin, conduct an entrance interview and will begin field work.	Between June 10 <sup>th</sup> and June 30 <sup>th</sup>
2	Complete field work	Contractor will complete fieldwork and conduct an exit interview.	September 1st
3	Deliver audit report	Contractor will deliver copies of the audit report as specified within this RFP in <b>Section B.1.5 – Audit Report</b> .	September 15th
4	Deliver corporate tax return	Contractor will deliver corporate tax return as specified within this RFP	Per IRS filing dates

## B.12 METHOD OF PAYMENT

Payment for audit and tax preparation services described herein will be made once CSF determines the total work effort (see tasks and deliverables described in **Section B.11** of this RFP) has been satisfactorily completed.

Progress payments will be allowed to the extent that CSF can determine satisfactory progress is being made. The Contractor(s) must submit monthly invoices for all expenses to the CSF Finance Director/Controller and will be compensated for the requested 2018-19 services as follows:

- 25% (maximum) of the total audit portion of the contract price will be paid upon start of fieldwork;
- 25 % (maximum) of the total audit portion of the contract price will be paid upon completion of fieldwork;
- 50% (maximum) of the total audit portion of the contract price will be paid upon delivery of the audit reports as stipulated in **Section B.1.5**;
- 100% of the total tax return preparation portion of the contract price will be paid upon delivery of the completed tax return.

Fiscal years ending 2020 and 2021 will follow the same compensation schedule for satisfactory progress made.

## B.13 CONTRACTOR(S) RESPONSIBILITIES

### B.13.1 Staffing

The Respondent's reply must reflect the actual structure of the proposed audit and tax preparation teams. The Contractor(s) shall also ensure all staff is qualified to deliver services under the terms and conditions of this RFP. Qualifications must include not only appropriate educational background based upon job duties, but experience in similar or like employment. Staff qualifications must be in writing for all team members for each year this contract

remains in effect. Submission of this information is required prior to CSF executing any contracts for the services described.

Although not all team members for the selected Contractor(s) have to be CPAs, the education, internal control, quality assurance and self-monitoring standards sought by CSF will only be met by CPA firms currently doing business in the State of Florida. CSF anticipates preference will be given to responses that demonstrate assigned team leaders are CPAs and that other assigned staff members have prior work experience similar to the tasks described in this RFP. CSF prefers all team leaders to remain onsite during the on-site fieldwork and in conducting the entrance and exit conference meetings. CSF retains the right to disapprove proposed team members if they fail to satisfy all indicated standards at the time their qualifications are submitted.

Proposed use of subcontractors for staffing the audit and tax preparation engagements must be included in the Respondent's reply. The Contractor(s) is responsible for ensuring subcontractor(s) performing any of the work tasks described herein comply with the requirements described in **Section B.13.4 - Subcontractor(s)**, of this RFP.

The Contractor(s) shall notify the CSF Finance Director/Controller as soon as possible, but no later than ten (10) calendar days of any changes in the staff assigned to this engagement. Such notification shall be in writing, and shall include information related to replacement staff assigned to this engagement. Replacement team members are subject to review and approval by CSF based on the staffing qualifications described above. Failure to comply with the requirements of this section will activate the contract termination provisions described in **Section B.17** of this RFP.

### **B.13.2 Experience with Applicable Laws and Regulations**

The following laws and regulations are applicable to CSF. Team members for the selected Contractor(s) should be familiar with the provisions of the following laws and regulations:

- 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- 48 CFR 731.770 (OMB Circular A-122), “Cost Principles for Non-Profit Organizations,”
- Government Auditing Standards (Yellow Book),
- 5 United States Code (USC) 552a, Records Maintained on Individuals
- Chapter 119, Florida Statutes, Public Records
- Chapter 445, Florida Statutes, Workforce Services
- Section 215.97, Florida Statutes, Florida Single Audit Act
- Programs covered in Section 445.004(5)(b), Florida Statutes
- Information pertaining to the Workforce Innovation and Opportunity Act (20 CFR 683.210 and 20 CFR 685.140), and
- 29 CFR Parts 95, 96, 97 and 99

### **B.13.3 Submission of Deliverables**

As described in **Section B.11 – Tasks, Timeline, and Deliverables**, the Contractor(s) will submit the deliverables listed based on the terms and conditions of this RFP. If the Contractor(s) fails to provide the deliverables within the specified time schedules, or if the Contractor(s) submits deliverables that do not conform to all of the provisions of the contract, CSF may, by written notice of default to the Contractor(s), terminate the whole or any part of the contract.

The CSF Finance Director/Controller may extend the delivery schedules upon written request of the Contractor(s) with sufficient justification. Such requests must be submitted to the CSF Finance Director/Controller for consideration immediately upon discovering that the terms for services will not be met for a particular task. Any exceptions not submitted and approved in writing, as specified herein, will activate the provisions described in **Section B.17** of this RFP.

The Contractor(s) will receive notice from the CSF Finance Director/Controller within ten (10) calendar days of any liquidated damages assessed for failing to submit the deliverables on a timely basis. CSF Management reserves the right to waive the first assessment of liquidated damages as specified in **Section B.17** of this RFP, if all subsequent deliverables are submitted on time.

#### **B.13.4 Subcontractor(s)**

The Contractor(s) will provide the scoped services and shall be responsible for all work performed and all contract deliverables. The Contractor(s) shall not enter into any subcontracts for the delivery of any services described in this contract without the prior written approval of CSF. Proposed use of subcontractors must be included in the Respondent's reply. Requests for use of subcontractors received subsequent to the RFP process are subject to review and approval by CSF based on the terms described here and in **Section B.13.2** of this RFP.

It is the intent of CSF to maintain the quality standards applicable for all engagement team members as described in **Section B.13.2** of this RFP. The Contractor(s), as the prime service provider, retains sole responsibility for the qualifications of all team members, whether CPA firm employees or subcontractor(s).

#### **B.13.5 Service Times**

Services at CSF shall be provided between the hours of 8:00 a.m. and 5:00 p.m. local time (or locally established business hours) Monday through Friday, excluding CSF recognized holidays or office closures.

#### **B.13.6 Records and Retention**

In all cases, the Contractor(s) shall maintain accurate and current audit and tax preparation records related to the operations of CSF as agreed upon in the terms of this engagement. The Contractor(s) shall maintain electronic supporting documentation of all testing procedures performed and all resolutions of findings from current and prior years as determined for CSF. This list is not all-inclusive and additional documentation may be required to support the audit findings.

The Contractor(s) shall maintain all audit and tax preparation work papers, at the proposer's expense, for a minimum of five (5) years, in accordance with federal and state guidelines. CSF reserves the right to request at any time, that supporting documentation be submitted (in electronic or hard copy format) or made available for examination by authorized representatives of the cognizant federal or state audit agency, the General Accounting Office (GAO) or by CSF staff, free of charge. All records, documentation and work product of the Contractor(s) shall be the property of CSF upon termination of the contract.

### **B.13.7 Notification of Instances of Fraud**

Items noted by the Contractor(s) indicating operational fraud or criminal activities should be reported to the CSF Finance Director-Controller or appropriate level of management immediately.

### **B.13.8 Confidentiality and Safeguarding Information**

CSF and all selected Contractor(s) may have access to confidential information during the course of performing the services described in this RFP. The Contractor(s) must implement procedures to ensure protection and confidentiality of all data, files and records involved with this contract. The Contractor(s) and all team members must sign and return to CSF a confidentiality statement, which will be provided by CSF upon awarding the services described in this RFP.

### **B.13.9 Compliance with Laws**

The selected Contractor(s) shall comply with all laws, rules, codes, ordinances, licensing and bonding requirements that are applicable to the conduct of its business, including those of Federal, State, and local agencies having jurisdiction and authority. By way of non-exhaustive example, the Contractor(s) shall comply with the Immigration and Nationality Act, the Americans with Disabilities Act, the Clean Air Act, and all prohibitions against discrimination on the basis of race, religion, sex, creed, national origin, handicap, marital status, or veteran's status. Violation of such laws shall be grounds for Contract termination.

### **B.13.10 Convicted Contractors**

A person or affiliate placed on the convicted contractor list pursuant to Section 287.133 of the Florida Statutes following a conviction for a public entity crime is prohibited from submitting a proposal on a contract to provide any goods or services to a public entity for a period of 36 months from the date of being placed on the convicted contractor list.

### **B.13.11 Discriminatory Contractors**

An entity or affiliate placed on the discriminatory contractor list pursuant to section 287.134 of the Florida Statutes may not submit a proposal on a contract to provide any goods or services to a public entity for a period of 36 months from the date of being placed on the discriminatory contractor list.

### **B.13.12 Disputes**

Decisions by CSF regarding the selected contractor(s) are final. Any party potentially adversely affected by the intended decision made by CSF to award a contract or to reject all proposals must submit such dispute in writing, signed by the official who signed the original proposal and must state the specificity of the nature of the dispute and the requested disposition. Questions to the CSF Finance Director-Controller or any other CSF employee shall not constitute such dispute in writing. The President and the Chief Operating and Financial Officer of CSF will determine if the written dispute meets the criterion of specificity. Their determination will be final, and any dispute that does not meet this requirement may be dismissed without further consideration.

Such disputes must be received by the Chief Operating and Financial Officer of CSF, no later than close of business (5:00 PM, Eastern), five (5) working days from the date of issuance of the notice of award. 'Working days'

means Monday through Friday, excluding official CSF holidays. Parties filing a written dispute are required to ensure timely delivery. Facsimiles that have the appropriate signature and meet all other requirements stated herein may be accepted. Any dispute not received in this manner within this specified period will be rejected without further consideration.

Within five (5) working days after the receipt of any such valid dispute, the Chief Operating and Financial Officer of CSF will issue a final decision regarding the dispute notifying the party that filed the dispute and a member of the CSF Executive Committee.

Nothing in this dispute process is intended to imply nor should it be construed to mean such filing of a dispute places any constraint on the ability of CSF to proceed with its disputed procurement action, either in whole or in part.

#### **B.13.13 Contractor's Representation and Authorization**

In submitting a proposal, each Contractor understands, represents, and acknowledges the following (If the Contractor cannot so certify to any of the following, the Contractor shall submit with its proposal a written explanation of why it cannot do so).

- To the best of the knowledge of the person signing the proposal, the Contractor, its affiliates, subsidiaries, directors, officers, and employees are not currently under investigation by any governmental authority and have not in the last ten (10) years been convicted or found liable for any act prohibited by law in any jurisdiction, involving conspiracy or collusion with respect to bidding on any public contract.
- To the best of the knowledge of the person signing the proposal, the Contractor has no delinquent obligations to the State, including a claim by the State for liquidated damages under any other contract.
- The proposal is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any firm or person to submit a complementary or other noncompetitive proposal.
- The prices and amounts in the proposal have been arrived at independently and without consultation, communication, or agreement with any other Contractor or potential Contractor; neither the prices nor amounts, actual or approximate, have been disclosed to any Contractor or potential Contractor, and they will not be disclosed before the opening of the proposals.
- The Contractor has fully informed CSF in writing of all convictions of the firm, its affiliates (as defined in section 287.133(1)(a) of the Florida Statutes), and all directors, officers, and employees of the firm and its affiliates for violation of any Federal or State law involving fraud, bribery, collusion, conspiracy or material misrepresentation with respect to a public contract. This includes disclosure of the names of current employees who were convicted of contract crimes while in the employ of another company.
- Neither the Contractor nor any person associated with it in the capacity of owner, partner, director, officer, principal, investigator, project director, manager, auditor, or position involving the administration of Federal funds:
  1. Has within the preceding three (3) years been convicted of or had a civil judgment rendered against them or is presently indicted for or otherwise criminally or civilly charged for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a Federal, State, or local government transaction or public contract; 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; or

2. Has within the preceding three (3) years of this certification had one (1) or more Federal, State, or local government contracts terminated for cause or default.

- If an award is made to the Contractor, the Contractor agrees that it intends to be legally bound to the Contract that is formed with CSF.
- The Contractor shall indemnify, defend, and hold harmless CSF and its employees against any cost, damage, or expense which may be incurred or be caused by any error in the Contractor's preparation of its proposal.
- All information provided by, and representations made by, the Contractor are material and important and will be relied upon by CSF in awarding the Contract.

#### B.14 CONTRACT PERIOD

This solicitation will result in a fixed price contract with the original contract period beginning upon execution of the contract. The original term of this contract shall be from the date of the award through the date the audit and returns are completed for the period June 30, 2019, June 30, 2020, and June 30, 2021. All prices shall be firm for the term of this contract.

#### B.15 CONTRACT RENEWAL

At the discretion of CSF, this initial 3-year contract can be renewed for two additional years. Such renewal(s) shall be made by mutual agreement and shall be contingent on satisfactory performance evaluations as determined by CSF and shall be subject to the availability of funds. Any renewal shall be in writing and shall be subject to the same terms and conditions as set forth in the initial contract. Any modifications to expand or enhance the planned scope of audit and tax preparation services of the contract in future years that may necessitate additional funds beyond the original prices submitted shall be made by mutual agreement. The awardee agrees to this condition by signing its proposal.

#### B.16 LICENSES, PERMITS AND TAXES

The contractor(s) awarded a contract pursuant to this RFP shall pay for and obtain all licenses, permits, taxes, or other fees required for this engagement. In addition, the Contractor(s) shall comply with all federal, state and local codes, laws, ordinances, regulations and other requirements applicable to the work specified all at no additional cost to CSF.

#### B.17 LIQUIDATED DAMAGES FOR FAILURE TO COMPLETE ENGAGEMENT ON TIME

Failure to complete the engagement in accordance with instructions described in **Section B.11 – Tasks, Timelines, and Deliverables** herein will result in substantial injury to CSF and damages arising from such failure cannot be calculated with any degree of certainty. Therefore, it is hereby agreed that if the engagement is not completed by contract completion date, the Contractor(s) shall pay to CSF liquidated damages for such delays. Liquidated damages will be due to CSF of \$1,000.00 dollars for each calendar day until completion of the tasks listed in **Section B.11**.

This provision for liquidated damages for delay shall in no manner affect CSF's right to terminate the Contract as provided elsewhere in the Contract Documents. CSF's exercise of the right to terminate shall not release the Contractor(s) from the obligation to pay said liquidated damages.

## **B.18 DAMAGES WHEN CONTRACT IS TERMINATED**

CSF is entitled to completion of the engagement within the time schedules fixed in **Sections B.11** hereof or within such further time, if any, as may be allowed in accordance with the provisions of the RFP. In the event of termination of the Contract prior to completion as provided in **Section B.14** or elsewhere in the RFP, the Contractor(s) shall be liable to CSF for the expenses for additional managerial and administrative services required to complete the engagement.

## **SECTION C - INSTRUCTIONS TO RESPONDENTS**

### **C.1 REPLY FORMAT**

In responding to this RFP, each Respondent should review and account for all the requirements contained within this RFP.

#### **C.1.1 Technical Reply Format**

The Respondent's technical reply must be submitted in a sealed envelope, separate from the price reply and clearly marked on the outside with the solicitation number, date and time of the RFP reply opening for which this reply is intended. CareerSource Florida shall not open any envelope, which is not properly marked. Respondents must submit four (4) copies of each technical response.

Submitted documents should use 12-point Times New Roman font and page numbers. Respondents shall also submit one electronic PDF copy of their reply to Jamaal R. Dickens, Contracts Director, at [jdickens@careersourceflorida.com](mailto:jdickens@careersourceflorida.com) simultaneously.

The technical reply will consist of the following and follow the format listed:

#### **Tab 1 – Title Page**

The title page must include, at a minimum:

- The title and number of the RFP;
- The Respondent's name (person, organization and firm);
- The name, title, phone number and address of the person who can respond to inquiries regarding the reply; and
- The signature of the Respondent with authorized signatory.
- The date
- The FEID/FEIN of Respondent

#### **Tab 2 – Table of Contents**

Include a clear identification of the material included in the proposal by section and page number.

#### **Tab 3 - Executive Overview**

#### **Statement of the Identified Need**

Responses must include information showing the Respondent's understanding of the needs specified in this RFP and must include a positive commitment to perform the work within the specified time period.

#### **Company Qualifications**

- Describe the Respondent's experience in performing financial procedures as specifically represented in this solicitation;

- Respondents should provide detailed evidence that the Respondent's organization has previous experience with engagements of similar scope and range as the engagement specified in this RFP;
- Give the location of the office from which the work is to be done and the number of partners and other professional staff employed at that office;
- Describe the range of services offered by the firm, such as audit, accounting or tax services;
- Describe the computer auditing capability of the firm, including the numbers and classifications of skilled personnel;
- Describe the experience of the firm in performing grant audits under 2 CFR Part 200 and the Florida Single Audit Act;
- Indicate the length of time that the proposer has provided the services described above.

### **Resumes and Experience**

As part of the technical reply, the Respondent must submit resumes on the personnel including partners and managers assigned to this engagement describing their education, training, and work experience as detailed on the attached form, **Attachment 5 - Resume Template**. Upon acceptance by CSF, the selected Respondent may not otherwise substitute personnel for those listed without the prior written approval of the CSF. The Respondent should provide evidence that each person submitted for this project has previous experience with similar tasks on other equivalent engagements. Respondent should identify the specific individuals who would serve on a day-to-day basis as a primary point of contact and be responsible for the work product of the proposer. The individual identified shall be available within 24 hours (or one business day) notice by telephone or email to accomplish the following:

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

### **Disciplinary Actions**

The firm should indicate any disciplinary actions that have been instituted or proposed against the firm during the last three (3) years.

### **State or Federal Review**

The firm should describe the results of any State or Federal reviews during the past three years of the firm's governmental client audit work.

### **Tab 4 – Engagement Planning and Execution**

The Respondent must submit a comprehensive description of their engagement work plan(s) as part of their technical reply. The plans may include narratives, work programs, tables, or other illustrative disclosures that demonstrate aptitude for management and completion of this engagement. Minimum disclosures required by CSF are detailed in **Section B - Scope of Work** of this RFP.

### **Tab 5 - Attachments**

Replies to this RFP must include the following documents and certifications:

- **Reference Form (Attachment 2).** A representative who is authorized to contractually bind the Respondent must complete, sign and attach this form.
- **Disclosure Statement/Conflict of Interest (Attachment 3).** Completed, signed, and attached by authorized individual for Respondent.

- **List of Subcontractor(s) (Attachment 4).** Attach a list of subcontractor(s) who will perform work on this engagement under your organization's direction and supervision. Form should be completed, signed and attached by authorized individual for Respondent.
- **Resume Template (Attachment 5).** A Resume Template should be completed for each team member that will be assigned to this engagement including those of subcontractor(s).
- **Operating Size and CFDA/CSFA Information (Attachment 6).** This attachment is for informational purposes and is not to be included in the reply to the RFP.
- **Price Reply (Attachment 7).** A representative who is authorized to contractually bind the Respondent must complete, sign and submit this form as instructed in Section C.1.2., Price Reply.
- **Drug Free Workplace (Attachment 8).** A representative who is authorized to contractually bind the Respondent must complete, sign and attach this form.
- **Debarment/Suspension Certification (Attachment 9).** A representative who is authorized to contractually bind the Respondent must complete, sign and attach this form.
- **Lobbying Certification (Attachment 10).** A representative who is authorized to contractually bind the Respondent must complete, sign and attach this form.
- **Peer Review (Attachment 11, if applicable).** The firm should indicate its approach to peer review and provide a report of the most recent peer review. Indicate whether that peer review included a review of local government client activities. See Attachment 11 for information that must be included in the peer review report.
- **CMBE Certification (Attachment 12, if applicable).** Attach a copy of your Certified Minority Business Enterprise (CMBE) Certification, if certified with the Department of Management Services. Whenever possible, CSF shall make positive efforts to utilize small businesses, minority-owned firms, and women's business enterprises, in procuring audit services as stated in 2 CFR 200, Section 200.321 – Contracting with Small and Minority Businesses, Women's Business Enterprises, and labor surplus area firms, or the FAR (48 CFR part 42), as applicable.
- **Client Assistance Listing (Attachment 13).** This attachment is for informational purposes and is not to be included in the reply to the RFP.

### C.1.2 Price Reply Submittal

As part of the reply submission, the Respondent must submit a price reply using **Attachment 7 – Price Reply Form**. **Separate price proposals for performing audit services and tax preparation services are required.** Price replies must include the total price for all procedures planned for CSF. In addition, the price replies must include the total price for services in stated fiscal years 2018-19, 2019-20, and 2020-21 separately. The total price submitted for each fiscal year must be all-inclusive and shall include all travel, report production and other miscellaneous expenses, as applicable.

Respondents shall submit an original and one (1) copy of **Attachment 7 – Price Reply**, in a sealed envelope separate from the Technical Reply. The face of the price reply envelope shall clearly state CSF's address, the RFP number and title, and date and time that replies are due to the CSF. The sealed envelope must be clearly marked to indicate that it is the Price Reply and not the Technical Reply. (If a courier service is used, the Price Reply must be in a sealed marked envelope inside the shipping envelope.) It is suggested that the Price Reply be hand delivered or sent "Certified Mail," to ensure receipt by the date and time indicated. Each Respondent is responsible for ensuring that their Price Reply is delivered at the proper time and to the proper place. **Failure to complete any or all blanks on the Price Reply sheet may result in rejection of the Respondent's reply.**

### C.1.3 Additional Data

Since data not specifically requested must not be included in the foregoing proposal sections, provide any additional information you consider to be helpful in the selection process in this section. If there is no additional information to present, state in this section, "There is no additional information that we wish to present."

### C.1.4 Reply Submission

Respondents shall submit all data in the formats specified in this RFP. The forms furnished must be used when submitting the reply. Forms are to be filled out in pen and ink or typewritten with alterations, changes or amendments initialed. All forms must be signed and dated.

**REPLIES MUST BE RECEIVED ON OR BEFORE THE DATE** reflected on the timeline in the Schedule of Events of this RFP. It is the Respondent's responsibility to assure their reply submittal is delivered at the proper place and time as required in this RFP. **The official date and time of receipt is the date and time the reply is stamped by CareerSource Florida.** Late replies will not be accepted. **Respondents should not include marketing materials in their RFP submission.** Respondent's replies must state that their reply constitutes an offer that remains valid for at least 120 days after receipt of the reply. Replies can be sent via U.S. Mail, Courier, or Hand Delivered to the location and individual indicated below:

CareerSource Florida  
ATTN: Jamaal R. Dickens, Contracts Director  
2308 Killearn Center Blvd, Bldg. B  
Tallahassee, Florida 32309

### C.1.5 Inquiries

The contact person listed below by the date indicated in the Schedule of Events must receive questions related to this RFP in writing. The questions may be sent via e-mail to the point of contact listed below. **No telephone calls will be accepted.** Inquiries submitted after the period specified in **A.4 - Schedule of Events** will not be addressed. All attempts will be made to post questions received by the due date and the corresponding answers on the CSF website prior to the proposal due date. No verbal or written information that is obtained other than by information in this document or by addendum to this RFP will be binding on CSF. All addenda will be posted on the CSF website.

**NOTE – Submit questions in writing to:**  
[Info@careersourceflorida.com](mailto:Info@careersourceflorida.com)

### C.1.6 Prior Year Reports

Copies of audit reports and tax returns for CSF's fiscal years ending June 30, 2017 and June 30, 2018 will be made available upon request.

## **SECTION D – EVALUATION AND SELECTION**

### **D.1 PROCESS**

The RFP process is in three (3) sequential phases: first, the Reply Preparation Phase, second, the Evaluation Phase, and third, the Selection Phase.

- (1) **In the Reply Preparation Phase**, the respondents will prepare and submit replies based on the requirements identified previously in **Section C** of this RFP and any addenda to the RFP.
- (2) **In the Evaluation Phase**, CSF will receive, open, and evaluate the replies according to the criteria described in **Section D.5 - Evaluation**.
- (3) **In the Selection Phase**, the ranking of the respondents' replies will be based on the best interests of CSF and the state, as described in **Section D.6** of this RFP. Replies determined to provide the best value to the state will be awarded the contract for tasks identified in **Section B.11 – Tasks, Timelines, and Deliverables** of the RFP.

### **D.2 PUBLIC RECORDS**

- (1) All materials submitted in response to this RFP become the property of CSF and the State of Florida, and will be a public record and open for inspection by any person in accordance with the provisions of Chapter 119, F.S. The State of Florida shall have the right to use such ideas or adaptations of those ideas contained in any proposal without cost or charge. Selection or rejection of a proposal will not affect this right.

### **D.3 COST OF PREPARATION OF CONTRACTOR REPLY**

CSF is not liable for any costs incurred by a contractor in responding to this RFP.

### **D.4 DUTY OF CONTINUING DISCLOSURES OF LEGAL PROCEEDINGS**

- (1) Commencing after the effective date of any contract resulting from this RFP, the contractor must disclose any pending or prior civil or criminal litigation, investigations, arbitration or proceedings ("Proceeding") involving the contractor (and each subcontractor) in a written statement to CSF's Finance Director-Controller within fifteen (15) calendar days of occurrence.
- (2) This duty of disclosure applies to the contractor's officers and directors when the proceeding relates to the office or directors' business or financial activities. This duty must extend to all proceedings disclosed in the contractor's reply to this RFP as well. Details of settlements that are prevented from disclosure by the terms of the settlement may be annotated as such.
- (3) The successful contractor shall promptly notify CSF of any civil or criminal litigation, investigation, arbitration, or administrative proceeding relating to or affecting the contractor's business. If the existence of such proceeding, during the term of this contract for services causes the state concern or the contractor's ability or willingness to perform the contract is jeopardized, the contractor shall be required to provide CSF all reasonable assurances requested by CSF to demonstrate that:
  - a. The contractor will be able to perform the contract resulting from this RFP in accordance with its terms and conditions, and
  - b. The contractor and/or its subcontractor(s) has not and will not engage in conduct in performing services for CSF which is similar in nature to the conduct alleged in such Proceeding.

## D.5 EVALUATION

### D.5.1 Evaluation Team

An Evaluation Team may convene, review and discuss all proposals submitted. The Evaluation Team also:

- Assigns points in the evaluation and recommendation process in accordance with the evaluation criteria listed in **Section D.5.2 - Evaluation Criteria**;
- Reserves the right to interview any or all proposers;
- Reserves the right to further negotiate terms and conditions, including price with the highest ranked proposer. If the Evaluation Team cannot reach a mutually beneficial agreement with the first selected proposer, the Team reserves the right to enter into negotiations with the next highest ranked proposer and continue this process until agreement is reached.
- Will recommend to CSF the award or rejection of any and/or proposals(s).

### D.5.2 Evaluation Criteria

The Evaluation Team shall rank all proposals received that meet the submittal requirements. The Award shall be made to the responsible proposer whose proposal is determined to be the most advantageous to the company. The following criteria shall be used in the evaluation, in no particular order:

- Responsiveness, organization and clarity of proposal (15 pts)
- Not-for-profit and grant experience of the firm and the proposing office (15 pts)
- Qualifications and experience of the proposed key engagement team members (20 pts)
- Agreement to meet the company's general terms and conditions (20 pts)
- Technical aspects of the audit approach (10 pts)
- Fees (15 pts)
- Geographic location of the proposer (5 pts)

### D.5.3 Evaluation Rights of CSF

CSF reserves the right to accept or reject any or all proposals and reserves the right to:

- Waive any irregularities and technicalities and may, at its sole discretion, request a clarification or other information to evaluate any or all proposals;
- Require proposer(s), before awarding the contract, to submit evidence of qualifications or any other information the company may deem necessary;
- Cancel the RFP or portions thereof, without penalty;
- Accept the proposals of any or all of the items it deems, at its sole discretion, to be in the best interest of the company;
- Reject any and/or all items proposed;
- Rank the proposal with the highest number of points first; however, nothing herein will prevent the company from making multiple awards and to deem all proposals responsive and to assign work to any firm deemed responsive.

## **D.6 SELECTION**

The proposals will be evaluated and awarded to the Respondent(s) whose proposal submittals have been determined to meet the minimum requirements of this RFP and provide the best value to CSF and the State of Florida. "Best value," as defined in Section 287.012(4), F.S., means the highest overall value to the state based on factors that include, but are not limited to, price, quality, design and workmanship. CSF reserves the right to award any or all parts of the solicitation to a single or to multiple Contractors.

### **D.6.1 Identical Tie Responses**

In accordance with Section 287.087, if two or more responses, which are equal with respect to price, quality and service, are received for the procurement of commodities or contractual services a response received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Contractor(s) must complete the Drug Free Workplace form provided (Attachment 8) and return it with their response. In the event that all tied respondents submitted the Drug Free Workplace Certification, award shall be determined by using 60A-1.011 F.A.C. Identical Evaluations of Responses.

## **D.7 TRADE SECRETS**

Any bid content submitted to CSF which is asserted to be exempt under Chapter 119, Florida Statutes, shall be set forth on a page or pages separate from the rest of the bid, and clearly marked "exempt," "confidential," or "trade secret" (as applicable), with the statutory basis for such claim of exemption, confidentiality, or trade secret specifically identified in writing on each and every such page. Failure to segregate and so identify any such content shall constitute a waiver of any claimed exemption, confidentiality, or trade secret as applied to the portion of the bid or other document in which the content is set forth.

Any claim of confidentiality is waived upon submission, unless addressed as set forth above. The State of Florida shall have the right to use such ideas or adaptations of those ideas contained in any reply without cost or charge. Selection or rejection of the bid will not affect this right. CSF will attempt to afford protection from disclosure of any trade secret as defined in Section 812.081(1)(c), Florida Statutes, where identified as such in the reply, to the extent permitted under Section 815.045, Florida Statutes and Chapter 119, Florida Statutes. Any prospective bidder acknowledges that the protection afforded by Section 815.045, Florida Statutes, is incomplete, and it is hereby agreed by the bidder that no remedy for damages may arise from any disclosure by CSF.

## **D.8 CONFIDENTIAL, PROPRIETARY OR TRADE SECRET MATERIAL**

CSF takes its public records responsibilities as provided under Chapter 119, Florida Statutes and Article I, Section 24 of the Florida Constitution, very seriously. If respondent considers any portion of the documents, data or record submitted in response to this solicitation to be confidential, trade secret or otherwise not subject to disclosure pursuant to Chapter 119, Florida Statutes, the Florida Constitution or other authority, respondent must also simultaneously provide CSF with a separate Highlighted Copy of its response. This Highlighted Copy shall contain CSF's solicitation name, number, and the name of the respondent on the cover, and shall be clearly titled "Highlighted Copy." The Highlighted Copy shall highlight any material considered to be confidential, proprietary or trade secret by the respondent. The Highlighted Copy shall be provided to CSF at the same time respondent submits its response to the solicitation and must only exclude or obliterate those exact portions, which are claimed confidential, proprietary, or trade secret.

Respondent shall protect, defend, and indemnify CSF for defending any and all claims made against CSF regarding portions of its Highlighted Copy being confidential, proprietary, trade secret or otherwise not subject to disclosure.

Not notwithstanding compliance with the first paragraph of **Section D.7**, if respondent fails to submit a Highlighted Copy with its response, CSF may produce the entire document(s), data or records submitted by respondent in answer to a public records request.

#### **D.9 AGREEMENT**

After notification to the successful proposer of the award for services, the successful proposer shall complete an engagement letter(s) setting forth the terms and conditions of the services to be provided which shall be agreed upon by both the proposer and the company.

#### **D.10 CSF CONTINGENCY DISCLOSURE**

CSF is a not-for-profit corporation as defined by Chapter 445.004, Florida Statutes. CSF currently follows GASB Statements/Pronouncements for its financial reporting and accounting and has done so since its formation in 2000. CSF complies with accounting principles generally accepted in the United States of America (GAAP). CSF is accounted for as a proprietary type enterprise fund. Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed to the extent that those standards do not conflict with or contradict guidance of GASB.

If CSF were to change its reporting format, it would not expect the scope of its audit to significantly change from what is currently done, nor would it expect to change any of its accounting practices or policies. The proposer(s) on this RFP would be expected to perform all services outlined herein regardless of what CSF's reporting format is.

#### **D.11 LEGAL REQUIREMENTS**

- (1) It shall be the responsibility of the Contractor(s) 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 proposer(s) will in no way be a cause for relief from responsibility.
- (2) Proposer(s) doing business with the company are prohibited from discriminating against any employee, applicant, or client because of race, creed, color, national origin, sex or age with regard to but not limited to the following: employment practices, rates of pay or other compensation methods, and training selection.

#### **D.12 SUMMARY OF PROPOSAL TABULATION**

The Summary of Proposal Tabulation with recommended award will be available for review by interested parties per email request.

## **ATTACHMENT 1**

### **DEFINITIONS**

**AICPA:** American Institute of Certified Public Accountants.

**Business Days:** Monday through Friday, excluding official CSF holidays

**Contract Manager/Project Manager:** An employee responsible for enforcing the performance of contract terms and conditions, responsible for administrative tasks related to the CSF's primary point of contact through which all contracting information flows between CSF and the successful Contractor, responsible for coordination of all contractor efforts to ensure scoped goods and/or services are provided in accordance with contract terms and conditions, responsible for approval/disapproval recommendations to CSF management for extending deliverable due dates. At CSF, the Finance Director-Controller is the contract manager for this resulting contract.

**Contractor(s):** The entities that will be awarded the project described in this RFP. Such entities will be CPA firms licensed to operate in the state of Florida.

**GAAP:** Generally Accepted Accounting Principles

**LWDB:** CareerSource Florida (CSF) charters 24 Local Workforce Development Boards and is responsible for the planning, management and delivery of local workforce services throughout the state.

**Subrecipient:** A non-state entity that receives federal/state financial assistance directly from CSF to provide goods and/or services that demonstrate the contract relationship characteristics described in OMB Circular A-133 Subpart B, Section .210.

**CSF:** CareerSource Florida, Inc. d/b/a Career Source Florida is a not-for-profit 501(c)(3) corporation established under Florida Statutes as the principle workforce policy organization in the State. CSF consists of a 45-member Board responsible for the state's workforce policy, programs and services.

**WIOA:** The Workforce Innovation and Opportunity Act is legislation designed to strengthen and improve the United States' public workforce system and help get Americans, including youth and those with significant barriers to employment, into high-quality jobs and careers and help employers hire and retain skilled workers. WIOA replaced the previous Workforce Investment Act of 1998.

**Working Days:** see Business Days

## **ATTACHMENT 2**

### **REFERENCE FORM**

**Respondent's Name:** \_\_\_\_\_

Respondent(s) are required to submit with their response six (6) references: three (3) former clients and three (3) current clients, with which they have provided similar services as requested in this solicitation. Respondent(s) shall use this attachment to provide the required reference information. CSF reserves the right to contact all references in the course of this solicitation and make a responsibility determination, not subject to review or challenge. Please provide at least 2 Contact Names for each client reference provided.

<b>FORMER CLIENTS - Provide Three (3)</b>	
<b>Company Name:</b>	
Address:	
Contact Name:	
Alternate Contact Name:	
Phone:	
Email:	
Description of Work:	
Service Dates:	

<b>Company Name:</b>	
Address:	
Contact Name:	
Alternate Contact Name:	
Phone:	
Email:	
Description of Work:	
Service Dates:	

<b>Company Name:</b>	
Address:	
Contact Name:	
Alternate Contact Name:	
Phone:	
Email:	
Description of Work:	
Service Dates:	

**ATTACHMENT 2**

**REFERENCE FORM (Continued)**

<b>CURRENT CLIENTS - Provide Three (3)</b>	
<b>Company Name:</b>	
Address:	
Contact Name:	
Alternate Contact Name:	
Phone:	
Email:	
Description of Work:	
Service Dates:	

<b>Company Name:</b>	
Address:	
Contact Name:	
Alternate Contact Name:	
Phone:	
Email:	
Description of Work:	
Service Dates:	

<b>Company Name:</b>	
Address:	
Contact Name:	
Alternate Contact Name:	
Phone:	
Email:	
Description of Work:	
Service Dates:	

**Authorized Signature:** \_\_\_\_\_

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

### **ATTACHMENT 3**

#### **DISCLOSURE STATEMENT**

#### **CONFLICT OF INTEREST DISCLOSURE**

The award hereunder is subject to the provisions of Chapter 112, Florida Statutes. Respondents must disclose with their bids whether any officer, director, employee or agent is also an officer or an employee of CSF, the State of Florida, or any of its Agencies. All firms must disclose the name of any state officer or employee who owns, directly or indirectly, an interest of five percent (5%) or more in the Respondent's firm or any of its branches or affiliates. All respondents must also disclose the name of any employee, agent, lobbyist, previous employee of CSF, or other person, who has received or will receive compensation of any kind, or who has registered or is required to register under Section 112.3215, Florida Statutes, in seeking to influence the actions of CSF in connection with this procurement.

The following persons are officers, director, employee, etc., have a 5% interest in the Contractor's firm:

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---

The following persons are a state officer or employee who owns 5% or more in the Contractor's firm:

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---

The following persons have sought to influence CSF in this procurement on behalf of the Contractor.

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The Contractor has no interest to disclose and has had no person seeking to influence CSF in connection with this procurement.

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**\*Authorized Signature (Manual)**

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**\*Authorized Signature (Typed), Title**

**\*This individual must have the authority to bind the respondent.**

#### ATTACHMENT 4

#### LIST OF SUBCONTRACTORS

Each Respondent shall submit with their response a list of the subcontractors who will perform work under the contract(s), as a result of this RFP. The Respondent shall have determined to their own complete satisfaction that a listed subcontractor has been successfully engaged in providing qualified certified public accounting services with specific proven experience in the area of internal controls. The successful Respondent and their subcontractor must utilize professional judgment and expertise to conduct services.

**In the event that no subcontractor will be used, this form shall be returned indicating, "No Subcontractors will be used."**

**NO SUBCONTRACTORS WILL BE USED:**

Signature and Date of Authorized Representative

<b>Subcontractor Name:</b>	
Business Type:	
Address:	
City and Zip	
Phone #	
Licenses #	

<b>Subcontractor Name:</b>	
Business Type:	
Address:	
City and Zip	
Phone #	
Licenses #	

<b>Subcontractor Name:</b>	
Business Type:	
Address:	
City and Zip	
Phone:	
License #	

<b>Subcontractor Name:</b>	
Business Type:	
Address:	
City and Zip	
Phone:	
License #	

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name of Authorized Individual

\_\_\_\_\_  
Name of Company/Organization

\_\_\_\_\_  
Address of Company/Organization

## ATTACHMENT 5

### RESUME TEMPLATE

Each Respondent should use their own resume template for all team members proposed for this project. For all resumes submitted for this project, the following disclosures must be provided for all proposed team members:

- For all team members indicate if individual is a CPA firm employee, a contracted individual or a subcontractor.
- For all team members describe (1) education, (2) professional certifications, (3) professional and business affiliations, (4) previous work experience (in general) and (5) years of specifically-related work experience.
- For all team members provide the number/type of CPE hours earned since July 1, 2017 and a statement that CPE does or does not currently confirm to Yellow Book CPE requirements.
- For all team members indicate the type of project duties they will perform using one of these six categories:
  1. Planning
  2. Directing (Team Leader)
  3. Performing Fieldwork
  4. Report Preparation
  5. Administrative Support
  6. File Review/Partner/Management Approval
- For team members that are CPA firm employees, provide a current position title and description of duties.
- For team members that are contracted individuals or subcontractors, provide a list of current employers and clients.
- For team members that are contracted individuals or subcontractors, describe any current relationships (professional or personal) with the CPA firm or its employees.

## ATTACHMENT 6

### OPERATING SIZE AND CFDA/CSFA INFORMATION

#### CAREERSOURCE FLORIDA, INC. d/b/a CAREERSOURCE FLORIDA

#### 2017-18 EXPENDITURES

CareerSource Florida, Inc.		14,902,112
<b>TOTAL CSF 17-18 EXPENDITURES</b>	<b>\$</b>	<b>14,902,112</b>

<b>CFDA INFORMATION PROGRAM TITLE</b>	<b>CFDA NUMBER</b>
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561
Employment Service / Wagner-Peyser	17.207
Workforce Innovation Opportunity Act Adult Program	17.258
Workforce Innovation Opportunity Act Youth Activities	17.259
Workforce Innovation Opportunity Act Dislocated Workers	17.278
Temporary Assistance for Needy Families (TANF)	93.558

<b>CSFA INFORMATION PROGRAM TITLE</b>	<b>CSFA NUMBER</b>
Florida Dept. of Economic Opportunity / Quick Response Training (QRT)	40.026

**ATTACHMENT 7**

**PRICE REPLY FORM**

**AUDIT AND TAX RETURN PREPARATION SERVICES**

Respondent may bid on one or both services.

Annual Audit:

<b>Fiscal Year Ending</b>	<b>Price</b>
June 30, 2019	
June 30, 2020	
June 30, 2021	

Annual Tax Preparation:

<b>Fiscal Year Ending</b>	<b>Price</b>
June 30, 2019	
June 30, 2020	
June 30, 2021	

Hourly rates used to provide the above prices:

<b>Professional Level</b>	<b>1<sup>st</sup> Year Hourly Rate</b>	<b>2<sup>nd</sup> Year Hourly Rate</b>	<b>3<sup>rd</sup> Year Hourly Rate</b>
Partner/Principal			
Senior Manager			
Manager			
In-Charge/Senior			
Staff			
Administrative			

**ATTACHMENT 8**  
**DRUG FREE WORKPLACE CERTIFICATION**

Preference shall be given to businesses with drug-free workplace programs. Whenever two or more responses, which are equal with respect to price, quality, and service, are received by the State or by any political subdivision for the procurement of commodities or contractual services, a response received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedures for processing tie responses will be followed if none of the tied respondents has a drug-free workplace program. In order to have a drug-free workplace program, a business shall:

- 1) Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
- 2) Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees from drug abuse violations.
- 3) Give each employee engaged in providing the commodities or contractual services that are under this solicitation a copy of the statement specified in subsection (1) above.
- 4) In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under this solicitation, the employee will abide by the terms of the statement and will notify the employee of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893, Florida Statutes, or of any controlled substance law of the United States or any state, for a violation occurring in the work place no later than five (5) days after such conviction.
- 5) Impose a sanction, on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
- 6) Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.

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**\*Authorized Signature (Manual)**

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**\*Authorized Signature (Typed), Title**

**\*This individual must have the authority to bind the respondent.**

## **ATTACHMENT 9**

### **CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION CONTRACTS/SUBCONTRACTS**

This certification is required by the regulations implemented in 2 CFR 200, Appendix II(I.) and 2 CFR 215.13 – Debarment and Suspension (implementing Executive Orders 12549 and 12689, Debarment and Suspension).

#### **INSTRUCTIONS**

1. Each provider whose contract/subcontract equals or exceeds \$25,000 in federal monies must sign this certification prior to execution of each contract/subcontract. Additionally, providers who audit federal programs must also sign, regardless of the contract amount. CareerSource Florida cannot contract with these types of providers if they are debarred or suspended by the federal government.
2. This certification is a material representation of fact upon which reliance is placed when this contract/subcontract is entered into. If it is later determined that the signer knowingly rendered an erroneous certification, the Federal Government may pursue available remedies, including suspension and/or debarment.
3. The provider shall provide immediate written notice to the CSF Finance Director/Controller at any time the provider learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms "debarred," "suspended," "ineligible," "person," "principal," and "voluntarily excluded," as used in this certification, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact CSF Finance Director/Controller for assistance in obtaining a copy of those regulations.
5. The provider agrees by submitting this certification that, it shall not knowingly enter into any subcontract with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this contract/subcontract unless authorized by the Federal Government.
6. The provider further agrees by submitting this certification that it will require each subcontractor of this contract/subcontract, whose payment will equal or exceed \$25,000 in federal monies, to submit a signed copy of this certification.
7. CareerSource Florida may rely upon a certification of a provider that it is not debarred, suspended, ineligible, or voluntarily excluded from contracting/subcontracting unless it knows that the certification is erroneous.
8. This signed certification must be kept in the CSF Finance Director/Controller's contract file. Subcontractor's certifications must be kept at the contractor's business location.

#### **CERTIFICATION**

- (1) The prospective provider certifies, by signing this certification, that neither he nor his principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this contract/subcontract by any federal department, the State or any other governmental agency.
- (2) Where the prospective provider is unable to certify to any of the statements in this certification, such prospective provider shall attach an explanation to this certification.

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**\*Authorized Signature (Manual)**

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**\*Authorized Signature (Typed), Title**

**\*This individual must have the authority to bind the respondent.**

**ATTACHMENT 10**

**CERTIFICATION REGARDING LOBBYING  
CERTIFICATION FOR CONTRACTS, GRANTS,  
LOANS AND COOPERATIVE AGREEMENTS**

The undersigned certifies, to the best of his or her knowledge and belief, that:

No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of congress, or an employee of a member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

The undersigned shall require that language of this certification be included in the award documents for all subcontracts at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. 1352 section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

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**\*Authorized Signature (Manual)**

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**\*Authorized Signature (Typed), Title**

**\*This individual must have the authority to bind the respondent.**

## **ATTACHMENT 11**

### **PEER REVIEW TEMPLATE**

Each Respondent should use their own peer review template for submission with their reply to this RFP. For all peer review reports submitted for this project, the following disclosures must be provided:

- The firm should indicate its approach to peer review
- The firm should provide a report of the most recent peer review.
- The firm should indicate whether the most recent peer review included a review of local government client activities.

**ATTACHMENT 12**

**CMBE CERTIFICATION**

Attach a copy of your Certified Minority Business Enterprise (CMBE) Certification, if certified with the Florida Department of Management Services.

Whenever possible, CSF shall make positive efforts to utilize small businesses, minority-owned firms, and women's business enterprises, in procuring audit services as stated in 2 CFR 200, Section 200.321 – Contracting with Small and Minority Businesses, Women's Business Enterprises, and labor surplus area firms, or the FAR (48 CFR part 42), as applicable.

## ATTACHMENT 13

**CareerSource Florida, Inc.**  
**FYE: June 30, 2018 (CY 2017)**  
**990 Return Client Assistance Request List**

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All items to be provided by CareerSource Florida, Inc.

**Information Request -Form 990 – FYE 6/30/18**

1. Number of voting members of governing body during the fiscal year ending 6/30/18.
2. Number of independent voting members of governing body during the fiscal year ending 6/30/18.
3. Need listing of Board of Directors during the year ending 6/30/18, and the average hours worked per week for each.
4. Number of individuals employed during calendar year 2017 as reported on your W-3.
5. Number reported in Box 3 of Form 1096 for calendar year 2017
6. Number of volunteers during the fiscal year ending 6/30/18.
7. Please review the questions in Part IV, Part V, and Part VI of the prior return and let us know if there are any changes in your response for this year. (you could simply print those pages and mark through the responses as necessary).
8. Need 2017 calendar year compensation information for corporate Officers broken out between regular compensation and benefits as noted below. In addition, for any individuals with compensation that exceeds \$100,000 (per W-2, box 5) in the calendar year 2017, need compensation broken out as noted below:
  - a. Base Salary
  - b. Bonuses
  - c. Other taxable compensation – (vacation/sick payouts, car allowance, excess insurance, taxable stipends)
  - d. Retirement and other deferred compensation (employer contribution only)
  - e. Nontaxable Benefits – employer portion only (examples include: health insurance, life insurance, dental, LTD, and any other nontaxable benefits)
  - f. Note a. plus b. plus c. above should generally agree to Form W-2, box 5 for each employee.
9. Please review the number of average hours per week for each officer or highly compensated employee as reported on last year's return and confirm these amounts for this year. Also, need average hours per week for any new employees that made the list in the current year.
10. For Schedule I Grants and Other Assistance to Organizations, need details of Grants and other Assistance provided for each recipient that received over \$5,000 from WFI during the fiscal year. We will need the Name, Address, EIN#, IRC Section if they are a tax-exempt organization, amount of assistance, and the purpose.

11. Please provide the total number of individual grant recipients and the total of grants awards.
12. Need the name, address, description of services performed, and amount paid for the five highest independent contractors paid more than \$100,000 in the calendar year 2017. (excluding health insurance)
13. Need the total number of contractors paid over \$100,000 for services in the calendar year 2017.
14. Any changes in your mission statement or primary purpose since prior year?
15. Please review the descriptions on Schedule O of the prior year return and let us know if you would like to make any changes.
16. The Governor appoints the Board of Directors of CareerSource. Please provide a listing of organizations that the Governor also appoints the majority of the Board of Directors where there may be common Board members between the two organizations. These organizations will need to be evaluated for possible reporting on Schedule R of Form 990 as Brother/Sister organizations. If there are financial transactions between the two organizations, we would need the amounts paid or received by CareerSource. If this is not considered practical, we could possibly disclose something in Schedule O describing the fact that an exhaustive search was not performed for potential related entities appointed by the Governor. However, any entities that CareerSource has financial transactions with, have been disclosed in Schedule L.
17. Are there any new revenue sources that you think may be considered unrelated to your exempt purpose? If so, please provide the amount of revenues and expenses and a description of the activity.
18. List of Contributors who provided more than \$5,000 in contributions for fiscal year 6-30-18. Please provide name, address, and contribution amount.

## **ATTACHMENT 13 (continued)**

**CareerSource Florida, Inc.**

**FYE: June 30, 2018**

### **Audit Client Assistance Request List**

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All items to be provided by third-party accounting processor or third-party HR processor unless otherwise noted beside the item.

#### ***Cash and Investments***

1. Copy of each June 30, 2018 bank reconciliation, including list of outstanding checks and any outstanding deposits, etc. and include the July statement.
2. Schedule of Interest Income for the fiscal year by source.
3. Provide schedule of Restricted Cash as of 6/30/18.

#### ***Accounts Payable***

4. Detail schedule of open payables balance as of 6/30/18 (preferably in Excel).
5. Check register for all checks written subsequent to 6/30/18 through the first day of fieldwork (preferably in Excel).
6. For checks written subsequent to 6/30/18 pull supporting documentation (invoices) for all checks written > \$15,000.
7. Provide a listing of all AP items open as of the start of field work that have not yet been entered into the A/P system. **CSF**

#### ***Payroll & Related***

8. Reconciliation of salaries between ADP reports and salaries expense per GL.
9. Monthly PAYCOR Reports for the period of 7/1/17-6/30/18.
10. Schedule of Accrued wages as of 6/30/18. Includes hours accrued, rate of pay, total salary accrued, FICA accrued, retirements accrued, etc.
11. Schedule of Vacation and Sick Leave Accruals as of 6/30/18.
12. Listing of employees hired and terminated during the fiscal year with dates.
13. Schedule of 401K Contributions including employee and employer contributions for the fiscal year, and the 6/30/18 accrual.
14. Schedule of Pension Plan Forfeitures for the year.

#### ***Accounts Receivable, Deferred Revenue, and Revenue***

15. Detailed schedule of aged accounts receivable.
16. Reconciliation of the State Grant Confirmation to revenues per g/l and SEFA. **CSF**
17. Provide calculation of amount Due To/From the State as of 6/30/18.
18. Roll-forward schedule of Deferred Revenue.

#### ***Grants***

19. Schedule of expenditures of Federal and State awards. **Audit firm**
20. Provide copies of any executed grant contract extensions or new contracts for FY 2018. **CSF**

21. Provide indirect cost allocation methodology for each grant, if any. **CSF**
22. Provide summary and detail separated by program for account 50200 Program Cost.

### **Fixed Assets**

23. Schedule of Fixed Asset activity rolled forward from 7/1/17 to 6/30/18, including depreciation.
24. Detailed schedule of purchases (additions), if any.
25. Detailed schedule of current year disposals, if any.
26. Depreciation Expense Report as of 06/30/18.
27. Provide documentation or other evidence of physical inventory performed on fixed assets. **CSF**

### **Debt and Other Liabilities, Operating Leases**

28. Schedule of minimum lease payments on operating leases, including equipment and building leases. Provide any new lease agreements available. **CSF**
29. Please provide printout of GL activity by contractor for Rent and Equipment Rental accounts.
30. Copies of new or terminated Lines and Letters of Credit. **CSF**

### **Miscellaneous Items**

31. Final working trial balance reports for 6/30/18 exported to excel. (Please email this as soon as it's complete so we can import the data into our software system)
32. Provide G/L detail for the period 7/1/17-6/30/18 exported to excel.
33. Provide g/l detail for the period 7/1/17 thru the first day of field work. Also, please provide any financial statements issued subsequent to the end of the fiscal year.
34. Provide a copy of the original and final budget for 6/30/18 and any budget amendments approved during the year.
35. Minutes of the Board meetings from 7/1/17 thru the first day of field work. We will also need to review minutes or agendas for meetings thru the date of our auditor's report. **CSF, on website**
36. Minutes of the Executive Committee meetings from 7/1/17 thru the first day of field work. We will also need to review minutes or agendas for meetings thru the date of our auditor's report. **CSF, on website**
37. Summary schedule of transactions with related parties including dollar amounts, if any.
38. Copies of any DEO monitoring reports and correspondence from 7/1/17 thru the date of our auditor's report. **CSF**
39. Provide a schedule of prepaid expenses, indicating amount, purpose, and period covered.
40. Provide year-end reconciliation of significant balance sheet accounts (balance >\$20k) not previously requested above.
41. Please provide a report of all Journal Entries posted to the FYE 6/18 and through first day of fieldwork.
42. Provide an explanation of significant expense variances (over 15%) compared with the prior year.
43. Update internal control narratives for any changes from prior years. **CSF**
44. Provide changes to purchasing policies and accounting policy manual. **CSF**
45. Provide copy of the most recent organizational chart. **CSF**
46. List of the members of the Board and Finance Committee during the fiscal year 7/1/17-6/30/18. **CSF, on website**
47. Listing of top 10 contractors and approximate amount of annual purchases for each contractor.

***This listing is not intended to be all-inclusive but will definitely help the audit progress efficiently.***