



Northeast Florida

COMMUNITY

ACTION AGENCY

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*NORTHEAST FLORIDA COMMUNITY
ACTION
AGENCY, INC.*

REQUEST FOR PROPOSAL

for

INDEPENDENT CERTIFIED PUBLIC ACCOUNTING FIRM

RFP #18-07-003

INQUIRIES AND PROPOSALS SHOULD BE DIRECTED TO:

Name: *Eric Dale*

Title: *Finance Director*

Entity: *Northeast Florida Community Action Agency, Inc.*

Address: *4070 Boulevard Center Drive, Suite 200
Jacksonville, Florida 32207*

Phone: *(904) 398-7472 ext 219 or edale@nfcca.org*

Web Address: www.nfcaa.org (“About Us/Financials” Tab)



BAKER COUNTY • CLAY COUNTY • DUVAL COUNTY • FLAGLER COUNTY
NASSAU COUNTY • PUTNAM COUNTY • ST. JOHNS COUNTY

MAIN OFFICE: 4070 Boulevard Center Drive, 4500 Building, Suite 200, Jacksonville, FL 32207
P.O. Box 52025 (32201) • Telephone (904) 398-7472, Fax (904) 398-7414

**NORTHEAST FLORIDA COMMUNITY ACTION AGENCY, INC.
(NFCAA)
REQUEST FOR PROPOSAL FOR AUDIT SERVICES**

1. General Information

A. Purpose

This Request for Proposal (RFP) is to contract for the Agency's Financial and Compliance Audit and the Agency's Retirement Plan and Trust Audit for the year ending **September 30, 2018**. The proposal will also include preparation of the Agency's Form 990, Tax Return of Organization Exempt from Income Tax, and the U. S. Department of Commerce Data Collection Form SF-SAC. The engagement will be for a **period of two (2) years with the option to renew for an additional three (3) years**.

B. Who May Respond

Only Independent Certified Public Accounting Firms, licensed to practice in the State of Florida, as approved by the Florida Department of Professional Regulation, may respond to this RFP.

C. Pre-Proposal Questions and Responses

Northeast Florida Community Action Agency, Inc., hereinafter called "NFCAA" will accept questions regarding the RFP, via email, to Eric Dale at edale@nfcaa.org. Questions, regarding the RFP should be forwarded to Mr. Dale, no later than 5:00 p.m. on Thursday July 19, 2018. Questions received after 5:00 p.m. will not be considered.

Responses to the questions will be posted to the Agency's website at www.nfcaa.org by 5:00 p.m. on Friday, July 20, 2018.

D. Instructions on Proposal Submission

1. Closing Submission Date

Proposals must be received by the Agency no later than **Monday, August 6, 2018 at 4:30 p.m.** local time.

2. Inquiries

Inquiries concerning the RFP should be directed to ***Eric Dale at (904) 398-7472 extension 219.***

3. Conditions of Proposal

All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Firm offering the proposal and will not be reimbursed by NFCAA.

4. Instructions to Prospective Firm's

Ten (10) copies of your proposal should be addressed as follows:

**Finance Director
Northeast Florida Community Action Agency, Inc.
4070 Boulevard Center Drive, Suite 200
Jacksonville, Florida 32207**

It is important that the proposal be submitted in a **SEALED ENVELOPE** clearly marked in the lower left-hand corner with the following information:

RFP 18-07-003
4:30 p.m. August 6, 2018
SEALED PROPOSAL
For Audit Services

Failure to do so may result in premature disclosure of the proposal.

It is the responsibility of the Firm to insure that the proposal is received by NFCAA by the date and time specified above.

Late proposals will not be considered.

5. Right to Reject

NFCAA reserves the right to reject, without prejudice, any and all proposals, received in response to this RFP. A contract for the accepted proposal will be based upon the factors described in this RFP.

6. Small and/or Minority-Owned Businesses

Efforts will be made by NFCAA to utilize small businesses and minority-owned businesses.

A Firm qualifies as a small business firm, if it meets the definition of "small business" as established by the Small Business Administration (13 CFR 121 and 124).

7. Proposal Opening

Proposals will be opened by the Staff Bids Award Committee at **9:00 a.m. local time, Tuesday, August 7, 2018** in the Conference Room, at 4070 Boulevard Center Drive, Suite 200, Jacksonville, Florida 32207. This is a public opening of proposals only, evaluation of the proposals will **not** be made during this session and only the names of the firms submitting a proposal will be disclosed.

8. Notification of Award

Upon conclusion of final negotiations with the successful audit Firm, all other Firms submitting proposals will be informed in writing, with regard to the name of the successful audit Firm.

It is expected that the contract shall be a two-year fixed price contract.

E. Description of Entity and Records to be Audited

Northeast Florida Community Action Agency, Inc. (NFCAA) is a nonprofit corporation, created by the Economic Opportunity Act of 1964 as amended, which serves Baker, Clay, Duval, Flagler, Nassau, Putnam and St. Johns counties, in the State of Florida. NFCAA is a private non-profit corporation exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code. It is governed by a twenty-four member volunteer Board of Directors. NFCAA's administrative office and financial records are located at 4070 Boulevard Center Drive, Suite 200, Jacksonville, Florida 32207. NFCAA operates nine satellite offices, three in Duval County and one each in Baker, Clay, Flagler, Nassau, Putnam and St. Johns counties.

NFCAA is charged with the responsibility of assisting low-income persons of Baker, Clay, Duval, Flagler, Nassau, Putnam and St. Johns counties who have specific problems involving their day-to-day existence, to improve their economic security. There are no direct charges for these services. NFCAA is publicly funded through Federal, State, and Local Governments and supplemented by private grants and gifts from corporations and citizens.

NFCAA's Finance Department serves the needs of the entire Agency, and is responsible for maintaining proper accounting records and fiscal controls. NFCAA's Financial and Payroll Records are automated through the use of the Grants Management System (GMS) fund accounting and payroll software. NFCAA maintains three checking accounts. During the fiscal year NFCAA's operating account generates approximately 4,000 checks, the payroll account generates approximately 800 checks and all other checking accounts consists of cash receipts and computer generated transfers only.

NFCAA's fiscal year begins October 1 and ends September 30. Audited financial statements of all Agency activities are required as of September 30, and must meet the scheduled due dates as outlined on page four (4) of this RFP.

The Agency's 2017 Single Audit Report, 2017 Form 990 Return and previously asked questions will be accessible on the Agency's Website at www.nfcaa.org.

F. Options

At the discretion of NFCAA, this audit contract can be renewed on a year-to-year basis. The cost for the optional periods will be individually evaluated and subject to funding availability.

G. Firm and Contracting Agency

For the purpose of this document, the term "Firm" means the Prime Consultant acting for itself. The term "proposal" means the complete response of the Firm to the RFP, including properly completed forms and supporting documentation.

The "Contracting Agency" is the Northeast Florida Community Action Agency, Inc., 4070 Boulevard Center Drive, Suite 200, Jacksonville, Florida 32207. Inquiries concerning the grants may be directed to Eric Dale, Finance Director at the above address or by telephone at (904) 398-7472 extension 219. Firms shall not consider any verbal explanation or instruction as an official expression of NFCAA's behalf. Only written communications signed by a duly authorized representative of NFCAA shall be considered valid. NFCAA will provide via the website, to all Firms known to be in receipt of the RFP, written responses to any questions regarding the RFP.

II. Specification Schedule

A. Scope of a Financial and Compliance Audit

The purpose of this RFP is to obtain the service of an Independent Certified Public Accounting Firm, licensed to practice in the State of Florida, to perform a financial and compliance audit and the retirement plan and trust audit of NFCAA. The Firm must be easily accessible to facilitate conferences between NFCAA's staff and the Firm.

Audits of the following grants and other similar grants may be identified during the contract period, pursuant to the terms of the respective grants and applicable Federal, State and Local regulations. NFCAA reserves the right to add or delete grants from the audit during the contract period.

B. Description of Programs/Contracts/Grants

<u>Contract/Source/Name/Number</u>	<u>Contract Period</u>	<u>Amt Awarded</u>	<u>Audit Due Date</u>
<i>Dept of Economic Opportunity Community Services Block Grant (CSBG) 17SB-0D-12-00-04-118</i>	<i>10/01/16-03/31/18</i>	<i>\$3,281,114</i>	<i>06/30/19</i>
<i>Dept of Economic Opportunity Community Services Block Grant (CSBG) 17SB-0D-12-00-04-118</i>	<i>04/01/18-03/31/20</i>	<i>\$1,956,413</i>	<i>06/30/19</i>
<i>Dept of Economic Opportunity Low-Income Home Energy Assistance Program (LIHEAP) 17EA-0F-12-00-04-020</i>	<i>04/01/17-03/31/18</i>	<i>\$4,305,508</i>	<i>06/30/19</i>
<i>Dept of Economic Opportunity Low-Income Home Energy Assistance Program (LIHEAP) 17EA-0F-12-00-04-020</i>	<i>04/01/18-03/31/20</i>	<i>\$3,712,481</i>	<i>06/30/19</i>
<i>Dept of Economic Opportunity Weatherization Assistance Program (WAP) 17WX-0G-04-26-04-022</i>	<i>04/01/17-09/30/20</i>	<i>\$1,162,429</i>	<i>06/30/19</i>
<i>City of Jacksonville State Housing Initiative Program SHIP 6985-62</i>	<i>10/01/17-05/31/19</i>	<i>\$136,290</i>	<i>01/30/19</i>

The CFDA numbers for all grants are reflected on each individual contract listed above. Also, as noted above, all grants do not correspond with the Agency’s fiscal year of October 1 through September 30 and consequently overlap the Agency’s fiscal year. The Grantors of the contracts listed above conduct an on-site monitoring visit periodically.

C. Description of NFCAA’s Retirement Plan and Trust

The Agency’s Retirement Plan and Trust became effective for the fiscal year ending September 30, 1988 and was valued at \$2,339,187 at September 30, 2017. The plan is a 401(K) profit sharing plan covering all employees of NFCAA who have completed one year of service and are working at least 1,000 hours per year. Agency contributions to the plan are discretionary and are determined by the employer on an annual basis. Currently, only the Agency has made discretionary contributions on behalf of the employees; therefore, no employees have made individual contributions to the Plan, at this time.

D. Auditing Standards to be Followed

NFCAA’s records should be audited for the period covering October 1, through September 30 of each year.

The selected Firm is required to prepare the audit reports in accordance with the *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of the *Single Audit Act* of 1984, as amended in 1996, the provisions of the U. S. Office of Management and Budget (OMB) Circular A-133, "*Audits of States, Local Governments, and Non-Profit Organizations*"; and pronouncements of the Financial Accounting Standards Board (FASB).

The selected Firm is required to prepare the Retirement Plan and Trust audit in accordance with 29 CFR 2520.103.8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act (ERISA) of 1974.

E. Entrance and Exit Conferences

Conferences with NFCAA's representatives and the selected Firm's representatives should be scheduled by the Firm before the preliminary work commences and at the conclusion of the fieldwork. The purpose of the Conferences is to keep NFCAA informed of the scope and progress of the audit. Observations and recommendations must be summarized in writing and discussed with NFCAA's representatives. It should include internal control and program compliance observations and recommendations, if any.

F. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the Firm shall issue, as required by generally accepted auditing standards, and Government Auditing Standards, OMB Circular A-133, the Federal Single Audit Act and the State Single Audit Act, including but not limited to the following:

- A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
- A report on compliance and on internal control over financial reporting based on an audit performed in accordance with *Government Auditing Standards*.
- A report on the Schedule of Federal Awards
- A report on compliance and internal control over compliance applicable to each major federal award program.

G. Performance Delivery Schedule

The selected Firm shall transmit two copies of the draft audit report to NFCAA's Executive Director for review no later than December 31, of each year. The selected Firm shall meet with NFCAA's administrative staff for discussion of the audit and to mediate items of concern, prior to producing the final audit report.

After the discussion and mediation process, the selected Firm shall forward a final draft copy for the Finance Audit Committee's review and approval. The firm will deliver 25 final audit reports to NFCAA's Executive Director, by the third Wednesday in January of each year. The selected Firm shall give an oral presentation of the audit contents, to NFCAA's Finance Audit Committee and the Board of Directors separately, no later than the last Thursday in January of each year.

The selected Firm shall deliver NFCAA's completed Internal Revenue Service Federal Form 990 no later than the third Wednesday of January of each year, to allow for meeting the Federal filing date of February 15.

The selected Firm shall deliver NFCAA's Data Collection Form SF-SAC no later than February 28 of each year.

The selected Firm shall deliver one copy of the draft audit report for NFCAA's Retirement Plan and Trust no later than March 15, to the Executive Director for review. After review and mediation of the report the selected Firm shall deliver 10 copies of the final audit report to NFCAA's Executive Director, no later than April 1 of each year to meet the Federal filing date of April 30. The selected Firm shall give an oral presentation of the audit contents, to NFCAA's Retirement Committee no later than the last Thursday in April of each year.

Reports (including draft reports) may be submitted earlier than the above schedule. However, if the selected Firm fails to make delivery of the audit reports or the Federal Form 990 within the time specified herein, or if the selected Firm delivers audit reports which do not conform to all of the provisions of this contract, NFCAA may, by written notice of default to the selected Firm, terminate the whole or any part of this contract. Under certain extenuating circumstances NFCAA may extend this schedule upon written request of the selected Firm with sufficient justification.

H. Price

The Firm's price shall include information indicating how the price was determined. **Specifically, include a not-to-exceed total fee.** For example, the Firm shall indicate the estimated number of hours by staff level, hourly rates, and total cost by staff level. Any out-of-pocket expenses shall also be indicated. The price for the financial audit, preparation of the Agency's 990 form, the Retirement Plan and Trust audit, and the Data Collection form shall be shown separately in an itemized fashion. **While the agency expects a filing extension to be unnecessary, should unexpected or unforeseen events occur to necessitate such an extension, the Firm shall be responsible for completing the paperwork required to secure the filing date extension.** The price shall be submitted for the first year with proposed cost for each of the additional four years. Also indicate any in kind services or costs that may be an intricate part of the proposal. **The pricing information should be in a separate, sealed envelope with proposal.**

I. Payment

Payment will be made when NFCAA has determined that the total work effort has been completed as specified in this RFP. Should NFCAA reject a report, NFCAA's authorized representative will notify the selected Firm in writing of such rejection giving the reason(s). The right to reject shall extend throughout the term of this contract and for ninety (90) days after the selected Firm submits the final invoice for payment.

Performance payments may be arranged based upon documented need. Terms regarding payments will be decided upon at award of the contract. The selected Firm will be required to submit detailed original invoices to receive payment. Final payment will be made upon receipt and acceptance of the final audit reports.

Upon delivery of 20 additional copies of the final reports to NFCAA and their acceptance and approval, the selected Firm may submit an invoice for the balance due on the contract for audit.

The selected Firm must submit separate original invoices for the NFCAA's Federal Form 990, the Retirement Plan and Trust audit, Form 5500, and Collection Form SF-SAC, upon delivery, acceptance and approval of those reports.

J. Audit Review

All audit reports prepared under this contract will be reviewed by NFCAA and its funding sources to ensure compliance with General Accounting Office (GAO) Government Audit Standards and other appropriate audit guides.

K. Working Paper Retention and Access to Working Papers

1. Upon request, the selected Firm will provide a copy of the audit working papers pertaining to any questioned costs determined in the audit. The working papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
2. Working papers and reports must be retained, at the expense of the selected Firm for at least five years from the date the audit report is issued, unless the Firm is notified in writing by NFCAA of the need to extend the retention period.
3. In accordance with the requirements of Government Auditing Standard and of the Single Audit Act Amendments of 1996, the Firm is required to provide access to the working papers and photocopies thereof to authorized representatives of cognizant federal or state agencies, Comptroller General of the United States and NFCAA upon their requests for regulatory oversight purposes.
4. In addition the Firm shall respond to the reasonable inquires of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

L. Confidentiality

The selected Firm agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to NFCAA, the selected Firm agrees not to publish, reproduce or otherwise divulge such information in whole or part, in any manner or form or authorize or permit others to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the selected Firm's possession, to those employees on the selected Firm's staff who must have the information on a "need to know" basis. The selected Firm agrees to immediately notify in writing, to NFCAA's authorized representative in the event the selected Firm determines or has reason to suspect a breach of this requirement.

M. AICPA Professional Standards

The AICPA Professional Standards state:

Ethics Interpretation 501-3 - Failure to follow standards and/or procedures or other requirements in governmental audits. Engagements for audits of government grants, government units or other recipients of government monies typically require that such audits be in compliance with government audit standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards. If a member has accepted such an engagement and undertakes an obligation to follow specified government audit standards, he is obligated to follow such requirements. Failure to do so is an act discreditable to the profession in violation of Rule 501, unless the member discloses in his report the fact that such requirements were not followed and the reasons therefor.

III. Firm's Technical Qualifications

The Firm, in its proposal, shall, as a minimum, include the following:

A. Prior Auditing Experience

The Firm should describe its prior auditing experience including names, addresses, contact persons, and telephone numbers of prior organizations audited. Experience should include the following categories:

1. Prior experience auditing Community Action Agencies (CAA's)

2. Prior experience auditing similar programs funded by the State of Florida.
3. Prior experience auditing programs financed by the Federal Government.
4. Prior experience auditing private non-profit agencies.
5. Prior experience auditing similar county or local government activities.
6. Prior experience auditing Retirement Plans and Trust

B. Value-Added Services beyond the Audit

The Firm should include an explanation of other services that can and have been provided to organizations similar to NFCAA. Value-added services provide efficiencies and improved compliance that can contribute to the continued success of NFCAA. Value-added services can include consulting and training services as well as industry-specific products that would not impair the independence of the Firm.

C. Organization, Size, and Structure

The Firm should describe its organization, size (in relation to audits to be performed) and structure with an explanation of independence. Any conflicts of interest that exist please explain. Indicate, if appropriate, if the Firm is a small or minority-owned business or women's business enterprise... Firm should include a copy of the most recent Quality/Peer Review. If the Firm is a Minority-Owned Business, please sign and date the Minority Business Enterprise form on page 16 of this Request for Proposal and include the form as part of your proposal.

D. Staff Qualifications

The Firm should describe the qualifications of staff to be assigned to the audits. Descriptions should include:

1. On-Site supervision provided by Licensed CPA.
2. Experience of the individual audit team members. Only include resumes of staff to be assigned to the engagement. (Education, position in Firm, years, types of experience, continuing professional education, state(s) in which licensed as a CPA, etc will be considered).
3. Industry-specific experience and training on the recent Uniform Guidance.

E. Understanding of Work to be Performed

The Firm should describe its understanding of work to be performed, including audit procedures, estimated hours, and other pertinent information.

1. On-site audit team and estimated hours required to perform the audit.
2. Layout of time estimates of each audit step.

F. Insurance

By signing and submitting a proposal under this RFP, the Firm certifies that if awarded the contract, it will have the insurance coverages listed below, at the time the work commences.

- Standard Worker's Compensation Policy
- Comprehensive General Liability Coverage -\$500,000 combined single limit per

occurrence, with NFCAA named as an additional insured.

- Automobile Liability Insurance - \$500,000 combined single limit per occurrence.
- Professional Liability/Errors and Omissions coverage; \$1,000,000 per occurrence, \$5,000,000 aggregate each claim.

During the period of the contract, NFCAA reserves the right to require the Firm to furnish certificates of insurance for the coverages required.

G. Certifications

The Firm must sign and include as an attachment to the proposal the Certifications enclosed with the RFP. The publications listed in the Certifications will not be provided to potential Firms by NFCAA, because NFCAA desires to contract only with a Firm who is already familiar with these publications.

IV Proposal Evaluation

A. Submission of Proposals

The Firm shall submit ten (10) copies of the Proposal, two (2) with original signatures, accompanied by two (2) original signed certifications. The proposal should also contain the Minority Business Enterprise Questionnaire, found on page 14 of the RFP. The signed original documents will become part of the contract when the Request for Proposal is awarded. After award of the Request for Proposal one copy of each unsuccessful proposal will be retained in NFCAA files and the remaining copies destroyed or returned to the Firm, if a written request accompanies the proposal.

The proposal shall be limited to a page size of eight and one-half by eleven inches (8 1/2" by 11"). Foldout pages may be used where appropriate but should be minimized. The proposal will be indexed and all pages sequentially numbered. Binding and covers will be at the Firm's discretion.

B. Nonresponsive Proposals

Proposals may be judged nonresponsive and removed from further consideration if any of the following occur:

1. The proposal is not received timely in accordance with the terms of the RFP.
2. The proposal does not follow the specified format.
3. The proposal does not include the Certifications.
4. The proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the Government Audit Standards of the U.S. Comptroller General (1994 Revision).

C. Evaluation

Each proposal will be evaluated by the Staff Bids Award Committee, which will review all information, determine the Firms best qualified to perform the work, and determine the order of ranking of the Firms.

The Finance Audit Committee of the Board of Directors will interview, in person, the top three ranked firms, on August 14, 2018, to facilitate the final recommendation, to the Board of Directors, for approval of the selected Firm.

Evaluation of each proposal will be based on the following criteria:

<u>Factors</u>	<u>Point Range</u>
1. Prior experience auditing. (30 Points)	
a. Prior experience auditing Community Action Agencies (CAA's)	0-10
b. Prior experience auditing similar programs funded by the State of Florida	0-3
c. Prior experience auditing similar programs financed by the Federal Government	0-3
d. Prior experience auditing private non-profits	0-3
e. Prior experience auditing similar county or local government activities	0-2
f. Prior experience auditing Retirement Plans and Trust	0-9
<p>NFCAA will contact prior audited organizations to verify the experience provided by the Firm.</p>	
2. Organizations, size and structure of Firm's Firm (15 Points) (Considering size in relation to audit to be performed).	
a. Adequate size of the Firm	0-5
b. Minority/small business or women's business enterprise (as defined on pages 2 and 14 of this RFP).	0-5
c. Peer Review	0-5
3. Qualifications of staff to be assigned to the audits to be performed This will be determined from resumes submitted, education, position in Firm, years and types of experience, continuing professional education and state(s) in which licensed as CPA, etc. will be considered. (15 Points)	
a. On-Site supervision provided by Licensed CPA	0-5
b. Experience of the audit team members	0-10
4. Firm's understanding of work to be performed. (15 Points)	
a. On-site coverage required to perform the audit	0-5
b. Layout of time estimates of each audit step	0-10
5. Resonableness of Cost	0-25
Maximum Points	100

D. Review Process

In compliance with Uniform Guidance 2 CFR Part 200.319 – Competition, *NFCAA* has conducted this procurement in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference.

NFCAA may, at its discretion, request presentations by or meetings with any or all Firms, to clarify or negotiate modifications to the Firm's proposal.

However, NFCAA reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints.

NFCAA contemplates award of the contract to the responsible Firm based on a consideration of all elements used in the evaluation of the Firm.

CERTIFICATIONS

On behalf of the Firm:

- A. The individual signing certifies that he/she is authorized to bind the proposal on behalf of the Firm.
- B. The individual signing certifies that the Firm will obtain Errors and Omissions insurance policy providing a prudent amount of coverage for willful or negligent acts or omissions of any officer, employees, or agents thereof; as well as worker's compensation, general liability and automobile insurance.
- C. The individual signing certifies that the Firm is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Firm.
- D. The individual signing certifies that the prices in this proposal have been arrived at independently, without consultation, communication, or agreement for the purpose of restricting competition.
- E. The individual signing certifies that the prices quoted in this proposal have not been knowingly disclosed by the Firm prior to an award to any other Firm or potential Firm.
- F. The individual signing certifies that there has been no attempt by the Firm to discourage any potential Firm from submitting a proposal.
- G. The individual signing certifies that the Firm is a properly licensed certified public accounting Firm, licensed to operate in the State of Florida prior to the commencement of the audit work.
- H. The individual signing certifies that the Firm meets the independence standards of the Government Auditing Standards (1994 Revision).
- I. The individual signing certifies that he/she is aware of and will comply with the GAO Continuing Education Requirement of 80 hours of continuing education every two years; and that 24 hours of the 80 hours of education will be in subjects directly related to the government environment and to government auditing for individuals.
- J. The individual signing certifies that he/she is aware of and will comply with GAO requirement of an external quality control (peer) review at least once every three years.
- K. The individual signing certifies that he/she has read and understands the following publications related to the proposed audits:
 - 1. Government Auditing Standards (2011 Update) (Yellow Book)
 - 2. Code of Federal Regulations (CFR) Part 200, Subpart E & F
 - 3. 45 CFR Part 75, Subpart F
 - 4. Applicable OMB Compliance Supplements
 - 5. Audit for Not-for-Profit Entities (AICPA Audit Guide)
 - 6. 29 CFR 2520.103.8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.
- L. The individual signing certifies that he/she has read and understands all of the information in this Request for Proposal including the information on the programs/grants/contracts to be audited.

- M. The individual signing certifies that the Firm, and any individuals to be assigned to the audits, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any federal, state or local government. (If the Firm or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed.)
- N. The individual signing certifies that all information provided by the Firm, in connection with this proposal, is true and accurate.

Dated this _____ day of _____, 2018.

Firm's Name

Signature of Firm's Representative

Printed Name and Title of Firm's Representative

REQUEST FOR PROPOSAL

18-07-003

MINORITY BUSINESS ENTERPRISE

The **FIRM** represents that their company () is, () is not, a Minority Business Enterprise. A minority business enterprise is defined as a “business, at least 50 percent of which is owned by minority group of members or in case of publicly owned business, at least 51 percent of the stock of which is owned by minority group members.” For the purpose of this definition, minority group members are Afro-American, Spanish-Speaking American, American Oriental, American Indians, American-Eskimos and American-Aleut.

FIRM'S SIGNATURE

DATE

MINORITY STATUS CATEGORY

NOTE: Please enclose this form along with the submission of your Proposal.

REQUEST FOR PROPOSAL

18-07-003

**NORTHEAST FLORIDA COMMUNITY ACTION AGENCY, INC.
4070 BOULEVARD CENTER DRIVE, SUITE #200
JACKSONVILLE, FLORIDA 32207**

NEGATIVE BID RESPONSE

- _____ I do not wish to bid on items requested.
- _____ Please omit me from your mailing list.
- _____ Please do not omit me from your mailing list.

Signature

Date

Title

Company

**COMPLETE, SIGN AND RETURN THIS FORM, ONLY IF YOUR COMPANY DOES NOT INTEND TO
SUBMIT A RESPONSE TO THIS REQUEST FOR PROPOSAL.**