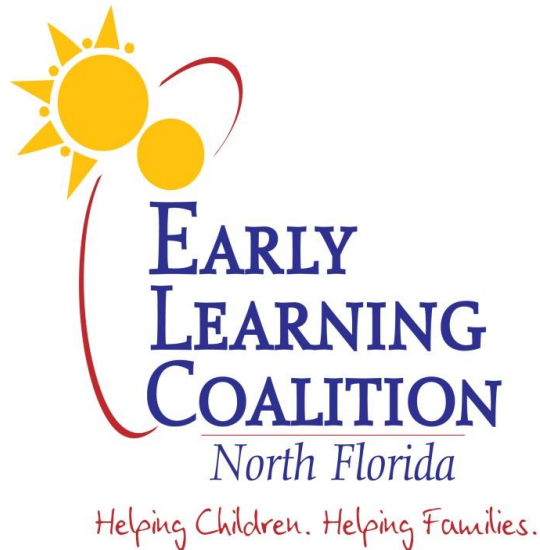


**EARLY LEARNING COALITION
OF
NORTH FLORIDA, INC.**



Mailing Address FOR THIS RFQ ONLY:

Early Learning Coalition of North Florida
c/o NEFEC
ATTN: TAJARO DIXON
3841 Reid Street
Palatka, FL 32177

**REQUEST FOR QUALIFICATIONS
FOR
EXTERNAL AUDITING SERVICES**

No. 2026 -01

Date Available: January 21, 2026

Deadline to Receive Proposals: March 24, 2026, 4:00 p.m. (Eastern Standard Time)

Sponsorship by the Early Learning Coalition of North Florida, Inc. and the State of Florida,
Department of Education's Division of Early Learning
(Final Version 12/22/25)

EARLY LEARNING COALITION OF NORTH FLORIDA, INC.
EXTERNAL AUDITING SERVICES
REQUEST FOR QUALIFICATIONS
Number 2026-01

Table of Contents

	<u>Page</u>
Section I - Introduction	
1. Introduction	4
2. Background	4
3. Statement of Purpose	5
4. Coalition Organizational Structure	5
5. Prohibition of Lobbying	5
6. Conflict of Interest	5
7. Public Information	6
8. Right to Reject Proposals and Waive Informalities	6
9. Addenda	6
Section II – Scope of Services	
1. Statement of Work	6
2. Services Desired	6
A. Annual Examinations	6
a. Financial Audit	6
b. Review of Internal Controls	7
c. Management Letter	7
B. Single Audit	8
C. Tax Return and Financial Statements	8
D. Additional Services	8
E. Time Requirements	8
F. Invoicing for Work	9
G. Primary Point of Contact	9
H. Working Papers	10
I. Support Personnel	10
J. Replacement of Personnel	10

Section III – Selection Method and Instructions	
1. Selection Criteria	10
2. Evaluation Process	10
3. Evaluation Criteria	11
4. Bidding Instructions	11
A. Notice of Intent to Submit a Proposal	11
B. Sealed Proposals	11
C. Inquiries	12
D. Application Timetable	12
5. Length of Contract Period	13
A. Contract Period/Renewal	13
B. Cancellation of Award/Termination	14
C. Default	14
D. Award of Contract	14
Section IV – Terms, Conditions, and Other Requirements	
1. Federal and State Tax	14
2. Legal Requirements	15
3. Agreement	15
4. Insurance	15
5. Trade Secrets	16
Section V – Instructions for the External Auditing Services RFQ	
1. Instructions	
Section 1 – Table of Contents	16
Section 2 – Letter of Certification	16
Section 3 – General Description of the Scope of Work	17
Section 4 – Approach to the Audit	17
Section 5 – Firm Profile and Qualifications	17
Section 6 – Audit Team Members Profiles and Qualifications	18
Section 7 – Cost of Services	18
Section 8 – Prior Firm Not for Profit and Governmental Experience	19
Section 9 – Certification Affidavit	19
2. Example of Letter of Certification	20
3. Certification Affidavit	21
4. Notice of Intent to Submit a Proposal (Form)	25

SECTION I – INTRODUCTION

1. Introduction

The Early Learning Coalition of North Florida, Inc. (the Coalition) invites qualified external independent auditing firms, preferably with at least two years of Florida Early Learning Coalition auditing experience (within the previous two years), to submit proposals for providing external auditing services as described in the attached specifications. In order to be considered, written and electronic proposals using the format described herein must be received **during the dates of March 17, 2026 through March 24, 2026**, and by **4:00 P.M. (Eastern Standard Time) on March 24, 2026**, at the Coalition’s office at Early Learning Coalition of North Florida, c/o NEFEC, ATTN: TAJARO DIXON, 3841 Reid Street, Palatka, FL 32177.

2. Background

In 1999, the Florida Legislature passed the School Readiness Act. The Act created the Florida Partnership for School Readiness. In addition, the Act called for the creation of local school readiness coalitions whose goals were to improve the readiness of children when they enter school.

In 2001, the Florida Partnership for School Readiness was transferred from the Executive Office of the Governor to the Agency for Workforce Innovation for administrative purposes. The funds for the Pre-Kindergarten, Subsidized Child Care, Even Start, First Start, Migrant Pre-Kindergarten, and other programs are now managed by the State of Florida, Division of Early Learning and distributed through the local coalitions.

With specific membership designated by Florida Statutes, 57 school readiness coalitions were formed throughout the state covering all 67 counties, including School Readiness Coalition of Putnam County and the School Readiness Coalition of St. Johns County, independently. In July 2005, the independent Coalitions of Putnam and St. Johns merged and formed the Early Learning Coalition of Putnam and St. Johns County, Inc. Then in July 2013 the independent coalitions of the ELC of Putnam and St. Johns Counties and the ELC of CNBB (Clay, Nassau, Baker, and Bradford Counties) merged and formed the Early Learning Coalition of North Florida. Many Coalitions have now merged reducing the number in the state to 30.

In early 2005 the State passed Voluntary Per-Kindergarten legislation which placed local responsibility for the VPK program with the local school readiness coalitions. The coalitions were renamed “Early Learning Coalitions” to reflect their greater role in meeting the early care and educational needs of children and their families. Coalitions now fall under the direction and funding of the State of Florida, Department of Education, Division of Early Learning.

The Early Learning Coalition of North Florida is charged with assessing the early care and educational resources available in our community and developing local plans to address identified needs of children and their families. The Coalition plans, funds and oversees a

system of services designed to help ensure that children are ready for school when they enter kindergarten.

The Coalition’s budget for school readiness and VPK combined is projected to be over \$44 million for fiscal year 2026/2027. This budget is funded by a mix of federal, State, and local grants. The Coalition is charged with using this funding effectively and efficiently to achieve program goals. However, this budget does not fully cover the identified needs in the multi-county service delivery system, as evidenced by the waiting list for financially assisted early care and education services.

3. Statement of Purpose

The objective of this Request for Qualifications (“RFQ”) is to identify an auditing firm, who will preferably have at least two years of Florida Early Learning Coalition experience (within the previous two years) that can provide a high level of service for a reasonable cost to the Coalition. The intent of the RFQ is to select an external independent auditing firm to provide basic auditing services. However, the Coalition may also elect to award a contract or contracts to one or more auditing firms for any, or all, optional services.

4. Coalition Organizational Structure

The Coalition has established an Executive/Administrative Committee that is empowered with the authority of the full Coalition Board; however its actions are ratified at the next regularly scheduled full Board Meeting. In performing its duties, the awarded independent certified public accounting firm will have substantial interaction with the Executive/Administrative Committee. This interaction shall include, but not be limited to: reviewing the scope of services, giving updates on the progress of the audit, discussing the results of the audit, and discussing management letter items. Presentation of the items above shall also be requested to be presented to the full Board at a regularly scheduled Coalition Board meeting.

5. Prohibition of Lobbying

Any respondent or lobbyist, paid or unpaid, for a respondent is prohibited from having any private communication concerning the procurement process or any response to the procurement process with any Coalition Member or the C.E.O. of the Coalition after the issuance of this RFQ and until completion of the contract award. A proposal from any organization will be disqualified when the respondent or a lobbyist, paid or unpaid, for the respondent violates this condition of the procurement process.

6. Conflict of Interest

All respondents must disclose in their Letter of Certification the name of any officer, director or agent who is also a Coalition employee. All respondents must disclose the name of any Coalition employee who owns, directly or indirectly, any interest in the respondent’s business or any of its branches. All respondents must disclose any business relationships or family relations with any officer, director, subcontractor, or employee of the Coalition.

7. Public Information

All submitted proposals and included or attached information shall become public record upon their delivery to the Coalition in accordance with Chapter 119, Florida Statutes. The contact person with respect to any or all aspects of this RFQ is Tajaro Dixon, Grants and Operations Manager, tdixon@elcnorthflorida.org.

8. Right to Reject Proposals and Waive Non-Material Irregularities

The Coalition reserves the right to accept or reject any or all proposals, waive any non-material irregularities and technicalities, and may, at its sole discretion, request a clarification of other information to evaluate any or all proposals. The Coalition reserves the right, before awarding the contract, to require any respondent to submit evidence of qualifications or any other information the Coalition may deem necessary.

9. Addenda

The Coalition has, at its sole discretion, the absolute right to cancel, amend, modify, supplement or clarify this RFQ solicitation at any time. If any solicitation revisions become necessary or appropriate, as determined by the Coalition, the Coalition will electronically post the addenda to the Coalition’s website <https://elcnorthflorida.org>. Proposers are responsible for checking the Coalition website and contacting the Coalition’s Point of Contact for this solicitation before the RFQ deadline to ascertain whether any addenda have been issued. Failure to do so could result in a determination that the Proposal is non-responsive.

SECTION II – SCOPE OF SERVICES

1. Statement of Work

The Coalition desires to receive proposals for the selection of an independent certified public accounting firm to provide external auditing services for a term of one five (5) year period, beginning with an audit of the Coalition’s financial statements for the fiscal year ending June 30, 2026, and ending with the preparation and submittal of a complete set of financial statements as required for each and all of the five fiscal/contracted years. If needed, the contract between the Coalition and the winning respondent may be extended for a period of 90 days beyond the expiration date at the sole discretion of the Coalition. The winning respondent will be notified when the recommendation has been acted upon by the Coalition.

2. Services Desired

- A. Annual Examinations – The respondent selected as a result of this RFQ shall provide external independent auditing services by examining Coalition financial statements beginning with the fiscal year ending June 30, 2026. The annual examinations performed by the respondent shall include, but not be limited to the following:
 - a. Financial Statement Audit – The examination will be a financial and compliance audit made in accordance with generally accepted auditing standards. The primary purpose of the audit is to express an opinion on the Coalition’s financial statements. The examination includes examining transactions and accounts that support the amounts

in the financial statements and includes an overall review of Coalition's financial statements. The audit procedures used shall be sufficient to enable the respondent to express an opinion on the fairness of the Coalition's presentation of its financial position, results of operations, and cash flows in accordance with U.S. generally accepted accounting principles. In addition, such procedures should be adequate to determine whether Coalition operations were conducted in compliance with legal and regulatory requirements including Florida Statutes, Federal Laws, and Coalition policies and procedures.

- b. Review of Internal Controls – The respondent is required to review Coalition's internal controls and obtain an understanding of Coalition operations in order to properly plan auditing procedures, identify areas of potential misstatements, and assess fraud risk. In addition, the respondent may need to test internal controls to assess the extent the controls can be relied upon in order to reduce testing procedures. Also, internal control testing will be required as part of the State and Federal single audits. Internal control management letter comments and reportable conditions shall be communicated in writing in accordance with generally accepted auditing standards.
- c. Management Letter – A management letter will be issued that will contain significant audit findings. The following are some of the significant items that may be noted during the performance of the audit:
 - I. Whether or not errors or irregularities reported in the preceding audit report have been corrected.
 - II. Whether or not recommendations made in the preceding audit report have been implemented.
 - III. If applicable, whether or not any errors or irregularities reported by the State of Florida Office of the Auditor General concerning the preceding fiscal year have been corrected or implemented.
 - IV. If applicable, whether or not any recommendations made by the State of Florida Office of the Auditor General concerning the preceding fiscal year have been implemented.
 - V. Violation of laws, rules, and regulations discovered within the scope of the audit.
 - VI. Illegal expenditures discovered within the scope of the audit.
 - VII. Improper or inadequate accounting procedures.
 - VIII. Failure to properly record financial transactions.
 - IX. Other inaccuracies, irregularities, shortages or declarations, if any, discovered during the audit.
 - X. Recommendations to improve management, accounting procedures, internal controls, and efficiency.

The successful respondent shall make an immediate written report to the Executive/Administrative Committee of all significant irregularities and any illegal acts as they became known to the respondent.

B. Single Audit – The respondent will perform a Single Audit in accordance with generally accepted auditing standards, the Single Audit Act Amendments of 1996 and 2 CFR §200, Subpart F, *Audit Requirements*, and/or Section 215.97, Florida Statutes, Florida Single Audit Act, as applicable, and the Rules of the Auditor General of the State of Florida. The respondent will use the guidance noted above to report on the Coalition’s Schedule of Federal Awards and State Assistance, compliance with laws and regulations, compliance with significant provisions of major federal programs and state projects, and internal controls. In addition, the Federal Data Collection Form SFSAC will be a required part of the single audit under this audit contract.

C. Tax Return and Financial Statements –

Tax Return: The respondent will be required to prepare the Coalition’s tax return (Form 990) for all fiscal years covered under the engagement contract.

Financial Statements: The respondent will prepare a complete set of financial statements including required disclosures for each fiscal year covered by the engagement agreement, including the conversion and submission of required financial statements to all applicable federal and state agencies based upon the financial statements provided to the Firm by management.

D. Additional Services – The Coalition may determine that additional services are necessary and may contract with the respondent to perform those services. The respondent shall perform additional services only upon a written request from the Coalition Board or the C.E.O. Additional services, if offered by the respondent, may include but not be limited to:

- a. Management advisory services
- b. Tax consulting services
- c. Actuarial consulting services
- d. Performance of extended audit procedures
- e. Year-to-year audit results comparisons
- f. Penetration Testing (I.T. security tasks)

All additional work shall be documented by engagement memorandums to be approved by the Executive/Administrative Committee. The fee for additional services shall be separately negotiated at the time of the engagement for a not-to exceed amount calculated in accordance with the respondent billing rates itemized in this RFQ.

E. Time Requirements – The following is the expected timeline for the start and completion of proposed services.

- a. Commencement of the Audit – The Coalition will have all records prepared for the audit in a timely manner in order to meet our reporting deadline. All appropriate personnel will be available to meet with the successful respondent’s audit team upon acceptance of the proposal and execution of a professional contract.

b. Schedule of the Fiscal Year Audit – Each of the following tasks shall be completed no later than the date indicated.

I. Audit Plan - The successful respondent shall work with the Coalition’s C.E.O. to develop a detailed plan for the audit for the fiscal year ended June 30, 2026 within 30 days of the execution of a professional services contract. In each succeeding fiscal year for which audit services are provided, a detailed plan will be provided to the C.E.O. by April 30th of that year.

II. Fieldwork – For the fiscal year ending June 30, 2026, and thereafter, fieldwork should commence sufficiently after the end of the fiscal year to ensure that the reporting deadlines outlined below are met.

III. Conferences – Conferences shall be held for the following reasons: scheduled completion dates are in jeopardy, the audit detects violations of laws or agreements, the audit detects fraud, or the audit detects significant internal control weaknesses.

IV. Reporting Deadlines – The audit report, in its final form and including the management letter, shall be completed each year no later than the last working day of the last week of October. The report will be presented to the Executive/Administrative Committee at its November meeting and then to the full Board at its December meeting.

F. Invoicing for Work – The respondent shall prepare an estimate of total hours required to complete the engagement. Progress will be determined by comparing the hours incurred to date to the estimated total hours for the engagement.

Invoices shall be presented as work is completed at a maximum of one invoice per month. A listing of hours incurred shall accompany the invoice in support of the billing calculation. All expenses (including all travel expenses, if applicable) will be included in the fees for services. Prior written approval is required for any fees or expenses that would be in excess of the estimated cost. The final bill payment will be paid upon resolution of any open issues or delivery of any remaining items.

G. Primary Point of Contact – The respondent shall identify a specific individual as a primary point of contact. This individual will be responsible for the respondent’s work product. The individual shall be available within 24 hours telephone notice to accomplish the following:

- a. Attend meetings
- b. Respond to telephone calls
- c. Respond to specific inquiries

- H. Working Papers – The respondent shall retain all working papers for a period of at least seven (7) years. In addition, the respondent will provide the Coalition and/or its assignees, free of charge, copies of all work papers for each year under contract.
- I. Support Personnel – Support personnel shall be made available by the Coalition to provide assistance to the respondent by identifying required records and gathering needed information. Support personnel will perform these tasks to expedite the audit with the understanding that these support personnel also must be given consideration to effectively perform the day-to-day requirements of their position.
- J. Replacement Personnel – The Coalition will be accepting the respondent’s proposal based upon the audit team listed in the proposal. All changes to the audit team are subject to the Coalition’s approval. The replacement team member must have credentials similar to the team member he or she replaced. The Coalition reserves the right to review the new team member’s resume and also interview the replacement team member. The respondent will be responsible for briefing all replacement personnel on Coalition operations and on the status of audit work at no expense to the Coalition.

SECTION III – SELECTION METHOD AND INSTRUCTIONS

1. Selection Criteria

Minimum Eligibility Requirements – In order to be considered for evaluation, a firm:

- a. Shall be licensed to practice public accounting in the State of Florida;
- b. Shall be a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants; and
- c. Shall have performed continuous CPA services in the not-for-profit sector for a minimum of three years.

Additional Preferred Requirement – The Coalition will give preference to those firms who have at least two years of Florida Early Learning Coalition auditing experience (within the previous two years).

Information to be Included in the Proposal – In order to maintain comparability and enhance the review process, it is requested that responses be completed and organized in the manner specified in Section V – Instructions for the External Auditing Services RFQ. Respondents may obtain electronic copies of the forms by submitting your request and providing an e-mail address.

It is required that one original proposal and four (4) copies of the proposal be submitted, as well as one electronic version on five (5) separate **flash drives/thumb drives**.

2. Evaluation Process

The Auditor Selection Committee is an ad-hoc committee of the Coalition, Coalition staff, and possible outside experts to evaluate the proposals and prepare recommendations to the Board of Directors. The proposals received will be reviewed in accordance with the criteria

listed below. The Committee may request a presentation by any or all respondents to clarify proposed plans and details as part of the review and evaluation process. The Committee also may ask additional questions to clarify the proposal submitted. The information will be presented to the Board of Directors with the data organized from the highest to lowest rating, and the Board will vote to approve or not approve the committee’s recommendation.

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

The Coalition reserves the right to reject any or all proposals submitted. The Coalition further reserves the right to inspect the facilities, organization, and financial condition of a successful respondent to assess the ability to perform the contract before awarding a contract.

3. Evaluation Criteria

	Description of Criteria	Points
a.	Approach to the engagement	0 - 10
b.	Firm Profile and Qualifications	0 - 20
c.	Audit Team Members Profile and Qualifications	0 - 15
d.	Cost of Services	0 - 15
e.	Prior not-for-profit and governmental auditing experience	0 - 15
f.	At least two years of Florida Early Learning Coalition auditing experience (within the previous two years)	0 - 25
Maximum Points		100

4. Bidding Instructions

A. Notice of Intent to Submit a Proposal - Proposers who wish to participate in this RFQ solicitation must deliver a Notice of Intent to Submit a Proposal Form (**page 25**) which shall set forth the name and address of the firm participating in this solicitation and which bears the original signature of an authorized agent of the Proposer no later than **February 24, 2026 at 4:00 p.m. (EST) (ONLY by email to tdixon@elcnorthflorida.org)**.

The purpose of the Notice of Intent is to provide the Coalition with the address, contact person, and other contact information for each Proposer so that any notices of action can be forwarded appropriately. **ANY PERSON OR FIRM THAT FAILS TO DELIVER A NOTICE OF INTENT BY THE DEADLINE SET FORTH IN THIS PARAGRAPH SHALL BE EXCLUDED FROM THE RFQ PROCESS.**

B. Sealed Proposals – Each respondent shall submit only one proposal per Bid Solicitation. A proposal shall consist of one manually signed original and four (4) photo copies of the completed proposal as well as one electronic version on five (5) separate thumb drives/flash drives. They shall be submitted in a sealed envelope or package bearing the

title, "EARLY LEARNING COALITION OF NORTH FLORIDA- EXTERNAL AUDITING SERVICES" along with the name and address of the organization submitting the proposal. Proposals should include a contact name and an e-mail address for correspondence.

Proposals are required to be submitted ONLY during the dates of:
March 17, 2026 through March 24, 2026

Proposals shall be submitted no later than 4:00 P.M. EST on March 24, 2026 to:

EARLY LEARNING COALITION OF NORTH FLORIDA, INC.
c/o NEFEC
ATTN: TAJARO DIXON
3841 Reid Street
Palatka, FL 32177

The respondent is responsible for ensuring that the proposal arrives on time and at the correct address. LATE proposals will be returned unopened.

C. Inquiries - All inquiries related to this Request for Qualifications are to be directed, via e-mail, to the Early Learning Coalition's Grants and Operations Manager at tdixon@elcnorthflorida.org. The Coalition will not participate in any inquiries by phone. Only e-mail inquiries will be responded to, and only during the scheduled Question and Answer time frame. Information obtained from any other source is not official and should not be relied upon.

D. Application Timeline

- Dates Advertised
January 9, 2026 – January 16, 2026
- Date RFQ Document Posted/Available
January 21, 2026
- Submit inquiries for (Questions and Answers period) by e-mail ONLY between
January 26, 2026 – January 30, 2026
*Note all e-mails/correspondence received before the start date or after the end date will be disregarded. If an e-mail/correspondence is sent before the start date, it must be resubmitted during this assigned time frame to be answered.
- Deadline for Receipt of Written Questions
January 30, 2026 by 4:00 p.m. (Eastern Standard Time)
- Deadline for Answers to Respondent Questions posted to ELC of North Florida website (Question & Answer Log)
February 20, 2026 by 4:00 p.m. (Eastern Standard Time)

- Deadline for Notice of Intent to Submit a Proposal (by email ONLY)
February 24, 2026 by 4:00 p.m. (Eastern Standard Time)
- Timeframe to Submit Proposals (No Exceptions)
March 17, 2026 through March 24, 2026 (by deadline below)
- Deadline for Receipt of Proposals (No Exceptions)
March 24, 2026 BY 4:00 P.M. (Eastern Standard Time)
EARLY LEARNING COALITION OF NORTH FLORIDA, INC.
c/o NEFEC
ATTN: TAJARO DIXON
3841 Reid Street
Palatka, FL 32177
- Proposal Review by Evaluation Committee
March 25, 2026 – April 16, 2026
- Evaluation Meeting
April 16, 2026 at 11:30 a.m. (EST) at Murray Brothers Caddyshack Restaurant (meeting room) at World Golf Village, 455 S Legacy Trail E106, St Augustine, FL 32092
- Coalition Board Meeting – Approve and Award Contract
May 6, 2026 at 10:30 a.m. (EST) at the Early Learning Coalition of North Florida Board of Directors Meeting, World Golf Village Renaissance Resort Conference Center, 500 South Legacy Trail, St. Augustine, FL 32092
- Contract Begins
July 1, 2026

Note: Dates are subject to change. Changes will be posted on the Coalition website:
www.elcnorthflorida.org.

5. Length of Contract Period

- A. Contract Period/Renewal – The term of the contract shall be for one five (5) year period from the date of the contract effective date. Renewals may be awarded if the audit services and cost are satisfactory. Satisfactory performance and contract renewals shall be determined within the sole discretion of the Coalition. A final not-to-exceed amount will be determined for each of the five years of the contract, and for the TOTAL of all five years combined, for the auditing services. Prior written approval is required for any fees or expenses that would be in excess of the estimated cost. If needed, the final contract may be extended for a period of 90 days beyond the expiration date. The winning respondent will be notified when the recommendation has been acted upon by the Coalition.

- B. Cancellation of Contract/Termination – In the event any of the provisions of this proposal are violated by the respondent, the C.E.O., or a designee will give written notice to the auditing firm stating the deficiencies. The auditing firm will have 10 days to correct the deficiencies. If the auditing firm does not make the corrections within 10 days, then recommendation will be made to the Coalition Board for immediate cancellation of the contract. If the contract is cancelled, the Coalition may pursue any and all legal remedies as provided herein and by law.

The Coalition reserves the right to terminate any contract resulting from this RFQ, at any time and for any reason, upon giving 30 days prior written notice to the other party. If the contract should be terminated without cause the Coalition will be relieved of all obligations under said contract. The Coalition would only be required to pay the auditing firm remuneration for contract services actually performed as of the date of termination. Access to, and copies of, all accounting and auditing information will be provided to the Coalition after the termination of the contract.

The auditing firm will have the option to terminate the contract without cause upon written notice to the C.E.O. The written notice must be received at least 180 days prior to the effective date of the termination. Cancellation of the contract by the auditing firm may result in removal of that firm from the respondents list for a period of 3 years.

- C. Default – In the event that the awarded respondent should breach this contract, the Coalition reserves the right to seek remedies in law and or in equity. Default would result in removal of the firm from the respondents list for a period of 3 years.
- D. Award of Contract – The Early Learning Coalition of North Florida External Auditing Contract is expected to be awarded at the Coalition Board meeting that will be held at **10:30 a.m., May 6, 2026** at the Early Learning Coalition of North Florida Board of Directors Meeting, World Golf Village Renaissance Resort Conference Center, 500 South Legacy Trail, St. Augustine, FL 32092. This will be a public meeting pursuant to Florida Sunshine requirements. Proposals will be on file in the office of the Early Learning Coalition of North Florida.

SECTION IV – TERMS, CONDITIONS AND OTHER REQUIREMENTS

1. Federal and State Tax

The Coalition is exempt from federal taxes. In addition, the Coalition is exempt from State and County tangible personal property taxes, sales taxes, and intangible taxes. The C.E.O. will sign an exemption certificate submitted by the successful respondent. The respondent doing business with the Coalition will not be exempted from paying sales tax to their suppliers for materials to fulfill contractual obligations with the Coalition. In addition, the successful respondent will not be authorized to use the Coalition's tax exemption number in securing such materials.

2. Legal Requirements

It shall be the responsibility of the respondent to be knowledgeable of and in compliance with all federal, state, county and local laws, ordinances, rules and regulations that in any manner affect the items covered herein. Lack of knowledge by the respondent will in no way be a cause for relief from responsibility.

Respondents doing business with the Coalition **are prohibited from discriminating against any employee, applicant, or client because of race, creed, color, national origin, gender, sexual orientation, or age with regard to but not limited to the following: employment practices, rates of pay or other compensation methods, and training selection.**

3. Agreement

A contract will be negotiated for any work to be performed as a result of this RFQ. The RFQ, the proposal, and the resulting contract will constitute the complete agreement between the respondent and the Coalition. In case of conflict, the resulting contract will control.

The resulting contract will be executed and entered into in the State of Florida, and shall be construed, performed, and enforced in all respects in accordance with the laws, rules, and regulations of the State of Florida. Each party shall perform its obligations herein in accordance with the terms and conditions of the contract. The parties further agree St. Johns County shall be the venue should there be any legal action between the parties.

4. Insurance

The resulting Contractor shall provide continuous adequate comprehensive and liability insurances, including, but not limited to the following during the existence of the contract and any renewal(s) and extension(s) of it:

Professional Liability/Errors and Omissions

Insurance policy in the single limit amount of at least, but not limited to, \$1,000,000 per occurrence with an endorsement naming the Coalition as additional insured, unless Contractor is self-insured. If Contractor is self-insured, Contractor must be able to provide the same coverage and must submit proper documentation to the Coalition as evidence of such.

Network Security/Privacy Liability Insurance

Insurance policy in the single limit amount of at least, but not limited to, \$1,000,000 per occurrence with an endorsement naming the Coalition as additional insured, unless Contractor is self-insured. If Contractor is self-insured, Contractor must be able to provide the same coverage and must submit proper documentation to the Coalition as evidence of such.

Upon the execution of the contract, the Contractor shall furnish the Coalition with written verification supporting both the determination and existence of such insurance coverages.

Proof of insurance - All insurance policies shall be with insurers qualified and doing business in Florida. The Coalition shall be furnished proof of coverage of insurance by standard ACORD form certificates of insurance.

5. Trade Secret and Confidential Materials

If the application includes material which is deemed a trade secret (as defined by Section 812.081, FS) or other confidential material exempt from the provisions of Chapter 119, FS, which the applicant does not wish to become public record, the following statement should be included in the application:

“Trade Secrets as defined by Section 812.081, Florida Statutes, or other confidential materials contained on *applicable* pages of this application shall not be used or disclosed, except for evaluation purposes. However, if a contract is awarded to this offer or as a result in connection with the submission of this program, the Coalition shall have the right to use or disclose the information designated as trade secrets or confidential to the extent provided in the contract. This restriction does not limit the Coalition’s right to use or disclose the information designated as trade secrets or designated as confidential which is obtained from another source.”

Any exemption claimed will be limited to the pertinent documents and must be supported by a statutory exemption. Notwithstanding anything to the contrary, nothing contained in the application shall be deemed or interpreted to restrict or prevent the Coalition from complying with the disclosure requirements of Chapter 119, Florida Statutes, when material is incorrectly identified as a trade secret or confidential information. By submitting an application, the applicant covenants not to sue the Coalition and waives any claim against the Coalition arising under Chapter 119, Florida Statutes or in connection with or as a result of any disclosures by the Coalition in connection herewith.

SECTION V – INSTRUCTIONS FOR THE EXTERNAL AUDITING SERVICES RFQ

1. Instructions

The Coalition requires the proposal to be completed in full. The sections to the form are as follows:

Section 1 - Table of Contents

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

Section 2 - Letter of Certification

This section is a letter of certification on company letterhead to be signed by the auditing firm. This letter should state that the auditing firm can provide the services the Coalition requires, that specific attachments have been included, that any required additional documentation will be forwarded within three (3) days if selected, and that it is understood that all information included in the proposal shall become public record. See the example of the letter of certification on **page 20**.

Section 3 – General Description of the Scope of Work

- a. In this section there should be a brief statement demonstrating the respondent's understanding of the work to be performed and a positive commitment from the respondent to perform the work.
- b. There must be a discussion of how the respondent will perform each of the desired services that are listed in Section II – Scope of Services starting on **page 6** of this RFQ.

Section 4 – Approach to the Audit

- a. The respondent should describe the approach that they will use in providing the audit services.
- b. The respondent should describe the procedures they will use in documenting the internal control environment.
- c. The respondent should describe its procedures for assessing fraud risk and preparing audit responses in accordance with SAS 99.
- d. The respondent should describe how it plans to obtain an understanding of internal controls and the method it plans to use to test the effectiveness of internal controls.
- e. The respondent should clearly describe its procedures for reporting fraud, illegal acts, or significant internal control deficiencies to its clients.
- f. The respondent should clearly describe its philosophy and its procedures in formulating management letter comments.

Section 5 – Firm Profile and Qualifications

- a. The respondent should communicate its experience in performing not-for-profit and governmental types of audits. The respondent should communicate its experience in preparing financial statements in compliance with FASB Pronouncements and the GAAP hierarchy. In addition, the respondent should communicate its experience in performing state and federal single audits.
- c. The respondent should indicate whether it is a local, regional or national firm. In addition, the respondent should give the location of the office from which the work is to

be performed and indicate the number of partners, managers, supervisors, seniors, and staff members that are employed by that office.

- d. This section should provide references from other Florida not-for-profit clients, and from clients whose audits are similar to the services sought by this RFQ or from other Florida Early Learning Coalition clients.
- e. This section should describe the types of work offered by the local office such as auditing, write-up, tax, consulting, litigation support, and investment advisory services.
- f. The respondent must indicate any disciplinary action taken against the respondent or any individual associated with the respondent by the State of Florida Board of Accountancy within the last 3 years.
- g. The respondent must describe all lawsuits that were filed or are pending against the local office within the last 3 years.
- h. The respondent must furnish its last peer review report and explain any significant weaknesses that were identified by the report.

Section 6 – Audit Team Members Profiles and Qualifications

- a. The respondent must identify the audit team that will be responsible for providing the required audit services, including the partners, managers, supervisors, and staff. Resumes for each partner, manager, supervisor, senior staff, and staff to be assigned to the audit team should be submitted and the resumes should include the following information:
 - Formal education
 - Continuing professional education relative to not-for-profit and governmental accounting and auditing
 - Experience in government
 - Experience in public accounting in general
 - Experience in auditing not-for-profit entities, including the individual's current position held (partner, manager, supervisor, senior staff, or staff)
 - Experience in auditing Florida Early Learning Coalitions (identifying those contracted/served within the last two years)
 - Experience in computerized systems
 - Membership to various national and state accounting boards, committees or associations
 - Professional recognition such as a Certified Public Accounting license, awards, etc.
- b. The respondent must identify who would serve as the primary point of contact on the engagement.

Section 7 – Cost of Services

- a. The respondent shall prepare a schedule of billing rates for the various levels of staff, together with an estimate of the number of hours it anticipates for completing each of the annual examinations of the Coalition’s financial statements. Using these estimates, the respondent shall provide a not-to-exceed amount for each of the five years and the combined TOTAL for the proposed audit services. Any extraordinary charges shall be considered as costs associated with annual examinations for the purpose of proposal evaluations.

Illustrative Guide for Reporting Cost of Services

Staff Level	Hourly Billing Rate	Estimated Number of Hours	Estimated Charges	Responsibilities
Staff				
Senior Staff				
Manager				
Partner				
Other				
Total	N/A			N/A

Fiscal Year Ending	Estimated Number of Hours	Amount Not to Exceed
June 30, 2026		
June 30, 2027		
June 30, 2028		
June 30, 2029		
June 30, 2030		

Section 8 – Prior Firm Not-for-Profit, Florida Early Learning Coalition, and Governmental Experience

- a. The Respondent shall list all recent not-for-profit, Florida Early Learning Coalition, and governmental audit engagements.

Section 9 – Certification Affidavit

The Certification Affidavit attests that the organization has made all necessary disclosures and that the organization will provide copies of policies within 3 days of being selected. This form needs to be signed, notarized and returned with the proposal.

2. Example of letter of Certification

Early Learning Coalition of North Florida, Inc.
c/o NEFEC
Attention: Tajaro Dixon, Grants and Operations Manager
3841 Reid Street
Palatka, FL 32177

Dear Ms. Dixon:

We have read the Early Learning Coalition of North Florida’ Request for Qualifications and fully understand its intent. We certify that we have adequate personnel, equipment, technology, and facilities to fulfill the requirements of the engagement. We understand that our ability to meet the criteria and provide the required services will be judged by outside experts, Coalition staff members, and members of the Coalition. We also understand that final approval for a contract award will come from the Coalition Board of Directors.

We have attached the following for your review:

- 1. Auditing Services Proposal
- 2. A signed and notarized copy of the Certification Affidavit
- 3. A completed IRS Form W-9

I, the undersigned respondent, have not divulged, discussed, or compared this proposal with any other respondents and have not colluded with any other respondent in the preparation of this proposal in order to gain an unfair advantage in the award of this proposal.

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

Submitted by:

(AUDITING FIRM)

(AUTHORIZED SIGNATURE)

(DATE)

(PRINTED NAME AND TITLE)

(E-MAIL)

(TELEPHONE)

3. Certification Affidavit

CERTIFICATION AFFIDAVIT

DIRECTIONS: BY ATTESTING TO THIS FORM, THE RESPONDENT AGREES TO COMPLY WITH ALL SECTIONS (ONE THROUGH FIVE) ON THE SWORN AFFIDAVIT. THIS FROM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS.

1. APPLICATION ACCURACY

I do hereby certify that all facts, figures, and representations made in the proposal are true and correct. The filing of this proposal has been authorized by the contracting entity and I have been duly authorized to act as the representative of the organization in connection with this proposal. I also agree to follow all terms, conditions, and applicable federal law and state statutes.

2. PROHIBITION ON LOBBYING

Applicants are hereby advised and agree to comply with the Coalition's adopted prohibition on lobbying pursuant to s. 216.347, F.S., the provisions of s. 11.062, F.S., and in accordance with 45 CFR Part 93 Appendix A and any other law prohibiting the use of state or federal funds for lobbying purposes:

No funds granted by the Coalition shall be used by a provider agency to hire a lobbyist or to supplant any funds which would allow for the funding of a lobbyist.

Any respondent or lobbyist, paid or unpaid, for a respondent is prohibited from having any private communication concerning any procurement process or any response to a procurement process with any Coalition Board Member or the Coalition's C.E.O. after the issuance of this RFQ and until the completion of the contract award. A proposal from any organization will be disqualified when the respondent or a paid or unpaid lobbyist for the respondent violates this condition of the procurement process.

3. CONFLICT OF INTEREST

Applicants are hereby advised, and agree to comply with the Coalition's adopted conflict of interest regulations:

All respondents must disclose the name of any officer, director, or agent who is also a Coalition employee. All respondents must disclose the name of any Coalition employee who owns, directly or indirectly, any interest in the respondent's business or any of its branches. All respondents must disclose any business relationships with any officer, director, subcontractor or employee of the Coalition. The disclosures described above must be submitted as a cover letter, included with the RFQ proposal, addressed to the Coalition Board Chair, and must be submitted no later than the proposal deadline.

4. AGENCY CERTIFICATION

I, the undersigned applicant, hereby attest that the following policies, procedures, regulations, and documentation are in effect and agree to provide copies of the following within three working days of notification by the Coalition of intent to award the contract:

- a. Certified Minority Business Enterprise (if applicable)
- b. Small Disadvantaged Business Enterprise Policy (if applicable)
- c. Americans with Disabilities Policy
- d. Drug Free Workplace Policy
- e. Proof of Insurances as described in the “insurance” section on **pages 15-16**.

5. PUBLIC ENTITY CRIME AFFIDAVIT

- a. I understand that a “public entity crime” as defined in Paragraph 287.1 33(1)(g), Florida Statutes means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any entity, agency or political subdivision of any other state or with the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
- b. I understand that “convicted” or “conviction” as defined in Paragraph 287.1 33(1)(b), Florida Statutes means a finding of guilt or a conviction of a public entity crime, with or without adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment after July 1989, or as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.
- c. I understand that an “affiliate” as defined in Section 287.133, Florida Statutes means:
 - A predecessor or successor of a person convicted of a public entity crime; or
 - An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term “affiliate” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of the affiliate.
 - The ownership by one person of shares constituting a controlling interest in another person, or pooling of equipment or income among persons when not for fair market value under an arm’s length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

- d. I understand that a “person” as defined in Section 287.133, Florida Statutes means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services led by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term “person” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.
- e. Based on information and belief, the statement which I have **circled below** is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies).
- Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, nor any affiliate of the entity have been charged and convicted of a public entity crime subsequent to July 1, 1989.
 - The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members or agents who are active in management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989, and (please indicate which additional statement, below, applies)
 1. There were proceedings concerning the conviction before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer did not place the person or affiliate on the convicted vendor list or the discriminatory vendor list pursuant to s. 287.134, Florida Statutes.
 2. The person or affiliate was placed on the convicted vendor list or the discriminatory vendor list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list or the discriminatory vendor list. (Please attach a copy of the final order).
 3. The person or affiliate has not been placed on the convicted vendor list or the discriminatory vendor list. (Please describe any action taken by or pending in the Department of General Services).

ORGANIZATION’S NAME AND ADDRESS:

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

Type Authorized Official's Name

Authorized Official's Title

Authorized Official's Signature

Date

Federal Employer Identification Number

FOR NOTARY PUBLIC (OFFICIAL USE ONLY)

STATE OF _____ COUNTY OF _____

PERSONALLY APPEARED BEFORE ME, the undersigned authority,

_____ who, after first being sworn by me, affixed his/her
_____ (name of individual signing) signature in the space
Provided above on the _____ day of _____, 2_____.

_____ NOTARY PUBLIC
My Commission Expires

4. Notice of Intent to Submit a Proposal (Form)

Date: _____

Request for Qualifications No. 2026-01

Solicitation

Name of Proposer

Request for Qualifications for External Auditing Services

Services/Functions Applied For

Proposer Contact Person _____

Title _____

Proposer Address (include street address, suite numbers and zip code)

Telephone _____

Fax _____

E-mail _____

Name of Proposer's Project Director (if known)

Signature of **Authorized Official***

Print Name/Title

* **“Authorized Official”** means an officer of Proposer's organization who has legal authority to bind the Proposer to the provisions of the RFQ. This is usually the President, Chair of the Board, C.E.O. or owner of the entity.