



Florida Alliance of Children's Services and Trusts (FACCT)

Request for Proposals: Auditing Services

Term: October 1, 2025 – September 30, 2026 (with up to four annual renewals through September 30, 2030) to audit the financial statements for period ending September 30, 2025.

Overview

The Florida Alliance of Children's Services Councils and Trusts (FACCT) and the Children's Services Council of Florida (Affiliate) are soliciting proposals from qualified, experienced, independent certified public accounting firms knowledgeable with Generally Accepted Auditing Standards (GAAS) to provide auditing services, preparation of IRS Form 990 and other tax returns (as required), compliance (i.e., Single Audit, if required) and consulting services (when requested).

FACCT's mission is to promote positive outcomes for children and families through its policies that build effective primary prevention and early intervention systems by engaging and enhancing the collective strengths of individual Children's Services Councils and Trusts of Florida. The Affiliate serves CSC's and Trusts through education, technical assistance, best practices, research, and working to improve the policies and practices throughout the state.

FACCT and its Affiliate are organized as Not-For-Profit 501 (c)(3) and (c)(4) organizations, respectively, with revenues derived from CSC's and Trusts (special taxing districts) membership dues as well as various grants from foundations, universities, and companies. FACCT's current auditor, James Moore, has audited the organization for the past several years. While the work papers are the property of the current auditor, the successful proposer may view them, if applicable.

FACCT and its Affiliate place a strong emphasis on transparency and accountability in financial operations. The selected auditing firm will play a vital role in supporting these values by thoroughly reviewing financial records and providing clear, actionable feedback

to organizational leadership. Proposers should demonstrate a track record of working with nonprofit organizations and show familiarity with state and federal compliance requirements relevant to CSCs and Trusts.

For fiscal year 2024, the annual revenue was slightly less than \$1 million of which half is from membership dues and the other half from various grants. The accounting function is contracted to a bookkeeping service, and financial statements are prepared and presented to the Board quarterly. FACCT has approximately three full-time employees and several contract part-time employees.

FACCT's does not have a separate Finance Committee, and it is expected that, in performing its duties, the awarded independent certified public accounting firm will work with Management regarding all aspects of the engagement. Presentation of the final audit may be presented to the full Board at a regularly scheduled meeting.

Scope of Work

FACCT is seeking a qualified independent certified public accounting firm to provide auditing services, preparation of IRS form 990 and other related tax returns, if required, for the fiscal year ending September 30, 2025, and thereafter through the term of the engagement. The scope of services will include, but not limited to, the following areas:

- Financial Audit, Preparation of IRS form 990 and other related Tax Returns, if required - The examination will include a financial audit in accordance with generally accepted auditing standards. The audit procedures used should be sufficient to enable the proposer to express an opinion on the fairness with which the financial statements present the financial position of FACCT and its Affiliate and the results of its operations and the cash flows, if applicable, in accordance with generally accepted accounting principles. Additionally, the engagement will include preparation of all tax returns including IRS Form 990 and any other related tax information.
- Review of Internal Controls - An evaluation of the internal controls 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.

Additional Services

- If, during the contractual period, additional services are needed, the proposer may, at the option of FACCT, be engaged to perform these services. Such services, if offered by the proposer, should be independent of the financial audit.

- All additional work will be negotiated separately and approved by Management. The proposer will be compensated in accordance with the schedule of fees established as a result of the RFP.

Audit Requirements

- Schedule of the Fiscal Year Audit - Each of the following shall be completed by the date indicated:
 - a. Audit Plan – A comprehensive plan outlining year-end audit procedures for the fiscal year ending September 30, 2025, should be provided within one month after the engagement is executed. In each succeeding fiscal year for which audit services are provided, a detailed plan, including fieldwork timelines, should be completed prior to the end of the fiscal year.
 - b. Progress Conferences - Progress conferences may be held during the engagement, as needed. Such conferences will be held at any time that it appears that: scheduled completion dates may be in jeopardy; the audit detects apparent violations of law or apparent instances of misfeasance, malfeasance or nonfeasance by an employee; information is discovered that indicates that defalcations may reasonably be anticipated; or material weaknesses in internal controls are detected.
 - c. Reporting Deadlines - The audit report in its final form and including the management letter, if applicable, shall be completed each year as close to the end-of-January or mid-February. The report will be presented to the Board at its February/March meeting.
 - d. Provide periodic reports to FACCT assessing the impact of significant regulatory (Accounting Standards) changes and accounting or reporting developments proposed by the FASB Board or other significant financial/accounting matters that may affect the organization.

Invoicing for Work

- The proposer 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 will be presented as work is completed – not to exceed once per month. A listing of hours incurred will accompany the invoice in support of this calculation.

The final payment will be paid upon resolution of any open issues or delivery of any remaining items.

Other

- Primary Point of Contact – The proposer shall identify a specific individual as a primary point of contact and be responsible for the work product of the proposer. The individual identified shall be available within reasonable notice to attend meetings or respond to specific inquiries.
- Replacement of Personnel - Replacement personnel assigned to the project are subject to written approval by FACCT. Replacement personnel must have credentials equivalent, at least, to the individuals whom they replace. Resumes for replacement personnel are to be submitted for review. FACCT reserves the right to interview replacement personnel. The successful proposer will be responsible for the briefing of replacement personnel as to the status of the audit work at no expense to FACCT.
- Working Papers - In all cases, the proposer will retain all working papers for a period of 5 years and will provide FACCT and/or its assignees with access, free of charge, to any or all work papers for a period of 5 years.

Proposal Requirements

All proposals must include the following components:

1. Profile and Qualifications of the Firm

- Describe the experience of the local office in performing audits for not-for-profit entities and filing required IRS forms.
- State whether the firm is local, regional or national and the state in which it is licensed to practice. Give the location of the office from which the work is to be done, and the number of partners, managers, and other professional staff employed at that office.
- Describe the range of services offered by the local office, such as audit, accounting and tax services.
- Describe any disciplinary action taken against the proposer or any individual associated with the proposer by the State of Florida Board of Accountancy within the last three years.
- Briefly describe all lawsuits that are pending/filed against the local office of the proposer over the last three years.

2. Approach to the Audit and Preparing Related Tax Forms

- Examples of past similar audits, or engagement strategies.

- Describe the procedures for ensuring and documenting the internal controls environment.
- Describe the approach to the ensuing timelines so that all reports are issued timely.
- If it becomes applicable, briefly state your approach for performing Single Audits.

3. Profile and Qualifications of Individuals Assigned

- Experience of the individuals assigned to the engagement including the partners, managers, supervisors and staff. Resumes for each partner, manager and supervisor assigned to the audit team should include:
 - Formal education and experience in auditing and include the position held in the engagement.
 - Professional recognition, such as Certified Public Accounting licenses, awards, etc.

4. Cost Proposal

- Provide a not-to-exceed amount for the proposed audit services. Include a fee structure (retainer, hourly rate, or hybrid).
- Hourly rate breakdown by personnel for Additional Services (if applicable).
- Any anticipated or additional expenses.

5. Professional References and Peer Reviews

- At least three references from clients with similar scope of work in the last three years.
- Provide a recent copy of your firm's most recent peer review report, the related letter of comments and the firm's response to the letter of comments.

Evaluation Criteria

Evaluation Process

- The Auditing Services Evaluation Committee may consist of Management, their appointees and outside experts. The Committee may request a presentation by any or all proposers to clarify details as part of the review and evaluation process. These interviews are tentatively scheduled for the week of January 5, 2026. Attendance via Zoom is mandatory for all selected proposers.
- Proposals submitted will be assessed using the evaluation criteria outlined below. The information will be presented to the Board with the data organized from highest to lowest rating. The Board will make the final decision. When the Board has selected the successful proposer, contract negotiations will begin. If contract agreement cannot be reached with the selected proposer, negotiations with that

firm shall be formally terminated, and FACCT shall negotiate with their next selection until agreement is reached. At any time during the negotiations, FACCT may choose to modify the choice of a selected proposer if the Board determines that such a change is in the best interest of FACCT. FACCT reserves the right to reject any or all proposals submitted. The evaluation criteria will include the following categories:

Criteria	Points
Profile and Qualifications of Firm	25
Approach to the Audit and Tax forms	25
Profile and Qualifications of Individuals Assigned	15
Cost proposal and structure	25
Professional References and Peer Reviews	10
Total	100

Term and Renewal

The initial term is October 1, 2025 – September 30, 2026, to audit the financial statements for period ending September 30, 2025, with the option to renew annually for up to four additional years, ending no later than September 30, 2030, subject to satisfactory performance and continued need.

Cancellation Of Award/Termination

- FACCT reserves the right to terminate any contract resulting from this RFP, at any time and for any reason, upon giving 45 days prior written notice to the other party. If said contract should be terminated without cause as provided herein, FACCT will be relieved of all obligations under said contract. FACCT will only be required to pay to the Auditing Firm that amount of the contract actually performed to the date of termination. Access to any and all accounting and auditing information will be provided to FACCT after the termination of the contract.
- The Auditing Firm will have the option to terminate the contract without cause upon written notice to Management. Such written notice must be received at least sixty days prior to the effective date of termination.

Submission Instructions

Pre-bid Applicants' Conference

A Pre-Bid Conference will be held virtually via Zoom. Please use the following link to register:

<https://us06web.zoom.us/meeting/register/-2p6K5OjTqeXiBjDhKnfXA>


Attendance at the Pre-Bid Conference is not mandatory, but interested applicants are strongly encouraged to participate. The Pre-Bid Conference will be conducted virtually on December 11, 2025, at 1:00 p.m. via Zoom. You are encouraged to download the RFP from the FACCT website for your reference during the virtual Pre-Bid Conference. The conference provides an opportunity for organizations to seek clarification. It is the only opportunity to receive verbal instructions or verbal information regarding the procurement. No verbal inquiries will be entertained after the close of the Pre-Bid Conference. Written questions regarding the application can be submitted via email to MLarsen@facct.com from December 8, 2025, at 9:00 a.m. until December 12, 2025, at 5:00 p.m.

A response to all written and verbal questions will be posted on the FACCT Website by December 16, 2025 at 5:00 p.m. The responsibility to access this information is with the applicant.

Submissions

Submit proposals as PDF files by email to MLarsen@facct.com to respond to this RFP. Any unauthorized modifications by Applicant of RFP specifications, forms or terms may render the proposal invalid.

Please submit all proposals by:

 December 22, 2025, at 5:00 p.m. Eastern Time


Late submissions will not be considered for review.


All submissions and questions should be directed to:

Monti Larsen, CPA

Consultant

Florida Alliance of Children's Services and Trusts (FACCT)

 954-829-2931

 mlarsen@facct.com

 www.facct.com

FACCT reserves the right to select multiple firms, request interviews, and negotiate terms before final contract award.