

**CAREERSOURCE NORTH CENTRAL FLORIDA
REQUEST FOR VENDOR QUOTES
FOR
AUDIT SERVICES**

ISSUED: 6/4/2025

Period of Performance

October 1, 2024 to September 30, 2028

Deadline for Submission: July 2, 2025, by 3:00 p.m. (EST)

CareerSource North Central Florida
1112 North Main Street
Gainesville, FL 32601

<https://careersourcencfl.com/>

Pursuant to the Stevens Amendment

1. 100% percent of the total costs of the project will be financed with federal funds.
2. Up to \$25,000 is the dollar amount of federal funds budgeted for the audit
3. The 0% or \$0 of the total costs of the audit will be financed by non-governmental sources.

BACKGROUND INFORMATION

CareerSource North Central Florida (CSNCFL), is the grant recipient and the administrative entity for The CareerSource North Central Florida Council of Elected Officials, (Council). The Council is an inter-local unit of government formed pursuant to the Florida Statutes §163.01 and consists of a Commissioner from each of the six member counties, Alachua, Bradford, Columbia, Dixie, Gilchrist and Union. The Council appoints the members of the North Central Florida Workforce Development Board, Inc. (NCFWDB). The Council created CSNCFL in accordance with the Florida Statutes to serve as its administrative entity while Alachua County serves as the fiscal agent. CSNCFL is a governmental agency. Together the Council and the NCFWDB form the CSNCFL governing boards. CSNCFL administers workforce development and welfare programs in the North Central Florida workforce development area.

The major pieces of legislation under which funds are awarded to CSNCFL include:

The Workforce Innovation and Opportunity Act of 2014, (WIOA) P.L. 113 128
The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWOR) Pub. L.104 – 193 Temporary Assistance to Needy Families Block Grant (TANF)
The Supplemental Nutrition Assistance Program (SNAP) Pub. L. 114-28
The Wagner Peyser (WP) Act of 1933 as amended by WIOA
The Florida Statutes 445.007

CSNCFL is also awarded discretionary funds through grants from federal and state sources that contribute to the overall budget.

Funds are awarded to CSNCFL on a July 1 – June 30, and October 1, - September 30 basis depending upon the grant.

The Florida Commerce is the oversight entity for workforce and TANF programs and has established special audit guidelines that must be followed in the conduct of the audit.

REQUIRED SERVICES

CSNCFL is seeking quotes from firms employing licensed Certified Public Accountants in Florida to provide audit services covering the next four (4) years beginning with the period covering October 1, 2024 – September 30, 2025. Contracts will be written for a one-year period renewable for up to three one-year periods following the initial contract period. Renewal is subject to CSNCFL governing boards' approval.

Interested firms are asked to respond via email with their quote and the additional information requested in this solicitation by 3:00 P.M. (EST.) July 2, 2025 to the following email address:

pmarty@careersourcencfl.com

The email subject line should be read:

“Response to Request for Quotes for Audit Services”

Audit Requirements

A. Audit Requirements

CSNCFL is subject to the Audit Requirements as described in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (referred to herein as the "Uniform Guidance") at 2 CFR 200 et seq. Part F along with all regulations, policies and rules related to the applicable funding sources as issued by the U.S. Department of Labor, Florida Department of Children and Families, CareerSource Florida Inc. and Florida Commerce.

Audits must be conducted in accordance with generally-accepted auditing standards and the most current revision of Governmental Auditing Standards issued by the Comptroller General of the United States, Government Accountability Office.

The Audit shall comply with the Florida Single Audit Act, FS 215.97 and Chapter 10.650 of the Rules of the Auditor General, most current revisions if audit coverage of financial assistance is provided by the State (such as General Revenue) rather than by the Federal Government.

B. Cost Information

1. CSNCFL is requesting quotes on a flat fee basis for the audit to be performed for the periods 10/1/24 – 9/30/25.
2. Region 26 is a new workforce development area. This will be the first audit of the six-county area.
3. Audit fees will be renegotiated following the initial period.
4. From time-to-time CSNCFL requests consulting services from its Audit Firm on issues like cost allocation and indirect cost rate calculations. The Quote Information Form requests that you include a flat hourly rate for additional work outside the scope of the annual audit.

C. Contract Award

1. The NCFWDB Finance Committee, composed of NCFWDB members will review the quotes and make a recommendation to the CSNCFL governing boards at a regularly scheduled meeting.
2. The contract with the selected firm will be written for four (4), one (1) year terms.
3. Firms may not assign or subcontract the work to be performed.

D. Eligible Firms

1. Firms providing a quote must have an office in Florida and sufficient staff so as to be able to complete the CSNCFL audit timely.
2. Firms should be duly licensed CPA firms in the State of Florida with experience performing audits of federal and state programs and funds for at least five (5) years.

E. Questions

Questions should be submitted by June 18, 2025. Questions must be submitted to pmarty@careersourcencfl.com, and CSNCFL will make every effort to post responses within two (2) business days on the CSNCFL website.

F. Time for Submission

Quotes should be emailed by July 2, 2025 no later than 3:00 P.M. (EST)

The CSNCFL Accounting System

A. Funds

1. CSNCFL, receives approximately \$5.2 million dollars in Federal and State grant funds annually. The two largest grants are WIOA funds awarded to CSNCFL by formula and the PRWOR, Temporary Assistance to Needy Families (TANF) grant awarded by the Florida Legislature. Alachua County is the employer of record for all CSNCFL staff. CSNCFL has approximately forty-five (45) full time staff employed year-round. CSNCFL has no sub-recipient contracts at this time.
2. Expenditures are made in accordance with written policies and procedures.
3. CSNCFL receives most of its funding for periods beginning in July and ending in June each year. The CSNCFL fiscal year is October 1 – September 30.
4. Alachua County maintains CSNCFL's books of account using Tyler Technologies New World ERP Financial Software. CSNCFL has an automated general ledger and payroll systems. The books are normally closed for the fiscal year by the last week of October.

B. Audit work to be performed will be an audit of CSNCFL's financial systems.

Audit Objectives and Scope of Services

- A. The audit must be a financial and compliance audit and provide an opinion on the financial statements. The audit must meet the requirements of the Single Audit Act of 1984 as amended and the Uniform Guidance at 2 CFR §§ 200.501 - 200.507, the U.S. GAO Government Auditing Standards or "Yellow Book", the Rule 10.550 of The Florida State Auditor General, Local Governmental Entity Audits, WIOA Section 184, all authoritative literature which may amend or supersede these requirements, and federal rules applicable to the expenditure of welfare funds.

B. The Audit

1. CSNCFL will provide electronic access to its books of account, through Alachua County and can transmit requested documents electronically and/or provide electronic access to files and records as appropriate.
2. The Audit Team leader will be expected to coordinate with CSNCFL staff assigned to the Audit Team with any questions or concerns on a daily basis so that questions can be resolved as they occur.

During the audit fieldwork, the audit team will meet daily with responsible CSNCFL staff to provide

updates on activities and concerns. Any issues of concern shall be referred to the CSNCFL CEO who will coordinate with and determine whether to take appropriate corrective action at that time.

3. The CSNCFL Fiscal Agent, Alachua County will prepare the general ledger and subsidiary ledger trial balances for each grant/contract/funded program in effect during the audit period. Additional supporting schedules where appropriate, will be prepared as requested.
4. The CSNCFL Fiscal Agent will prepare the Financial Statements.
5. The Audit shall include:
 - a. The independent auditor's report on the financial statements including balance sheet; related statement of revenues, expenses, and changes in fund balances.
 - b. Notes to the financial statements.
 - c. An independent auditor's report on the Schedule of Federal Awards and State Financial Assistance.
 - d. A test of CSNCFL's reconciliation of its financial records to SERA, a proprietary system maintained by Florida Commerce. Auditor will include a note to the financial statement confirming whether or not such reconciliation was done by CSNCFL in a satisfactory way.
 - e. An opinion (or disclaimer of opinion) as to whether the CSNCFL financial statement(s) are presented fairly in all material respects in accordance with stated accounting policies.
 - f. A report on internal controls related to the CSNCFL grants, which describe the scope of testing of internal controls and the results of the tests.
 - g. A report on compliance which includes an opinion (or disclaimer of opinion) as to whether CSNCFL complied with laws, regulations, the terms, and conditions of its grants which could have a direct and material effect on the grants.
 - h. Testing to comply with new GASB rules.
 - i. A schedule of findings and questioned costs if applicable that includes a summary of the auditor's results relative to the Federal program in a format consistent with 2 CFR §200.515 (d)(1) and (d)(3).
 - j. Audit reports should include a Management Letter if appropriate.
6. Fieldwork for preparation of the audit may commence in September of 2025. The complete schedule of audit activities and services will be part of the final contract negotiations. CSNCFL expects the Audit fieldwork to be completed in time to provide staff with a draft audit report to review by December 31.
7. A work space with internet access will be provided on site for the Audit Team if necessary and CSNCFL and Fiscal Agent staff will be available to answer questions and to locate documents as needed.

8. There are no prior audit reports and management letters for this Region 26. Region 26 was formerly Regions 7 and 9. Each Region has closed out its grants and audits for related periods.
 9. The engagement partner for the firm selected will be asked to present the Audit Report to the CSNCFL Finance Committee and to the CSNCFL governing boards at their respective meetings in January and February.
- C. The Audit Firm will be expected to provide CSNCFL with electronic versions of the Report for submission through the portal to the federal clearinghouse and the State of Florida clearing house as well as a minimum of 35 hard copies of the Audit Report for delivery to the CSNCFL governing boards, and other funders.
 - D. All work papers, statements, schedules, reports, and memoranda made by the accounting firm in the course of the conduct of the audit duties shall be and remain the property of the accounting firm. However, Florida Commerce has mandated that copies of internal control work papers must be provided to CSNCFL in electronic format at the completion of each audit so that Florida Commerce may review the work papers.
 - E. The accounting firm shall permit the appropriate divisions of the State of Florida; the Governor of the State of Florida; the United States Secretary of Labor; the United States Secretary of Health and Human Services; the Inspector General of the United States Department of Labor; the Inspector General of the Department of Health and Human Services; the United States Comptroller General; the United States General Accounting Office; or their designated representatives to have access to and make copies of the work papers and documents related to the professional services rendered. Copying costs will be borne by the requesting agency.
 - F. The work papers and related documents must be maintained and made available for inspection for a period of five (5) years from the date of the completion of the audit report or after all findings, claims, etc., have been closed, whichever is later. These records must be made available within a reasonable period of time at CSNCFL's Administrative office.
 - G. CSNCFL will make a draft schedule of Expenditures of Federal Awards for its fiscal year ending September 30, 2025 available upon request.

QUOTE SUBMITTAL

Please Provide the information requested immediately following the item requested.		
Name of Firm		
Firm Size	Number of staff dedicated to audit: Number of staff dedicated to Tax:	
Does the Firm have a consulting division	Number of staff dedicated to consulting:	
Florida Office Address(es)		
Main Office Address		
Audit Partner to be Assigned to this Engagement		
Contact Information Phone; Cell		
E-mail		
Name of Contact for Quote if Different from Partner		
Contact Information Phone; Cell		
E-mail		
Firm is licensed for public practice as a certified public accountant in the State of Florida	Yes	No
Firm meets the GAO requirements of Standards for Audit of Governmental Organizations, Programs, Activities and Functions	Yes	No

A. Auditor Technical Qualifications

1. Indicate the composition of the Audit Team by:
 - a. Number of employees to be assigned to the Audit
 - b. Staff titles
 - c. Percentage of time the Senior will be on-site or working on the audit if virtual
 - d. How will the firm oversee and supervise the audit team?
2. Auditor Qualifications
 - a. Provide summaries of the qualifications of the auditors to be assigned to the engagement
 - b. Indicate experience in performing audits of 1) local governments 2) audits under 2 CFR 200 Part F and 3) federal grant audit experience with an emphasis on welfare or workforce grants.
 - c. Indicate the relevant educational background of each individual to be assigned to the performance of the audit including seminars and courses attended within the past three (3) years.
 - d. Describe any specialized skills, training, or background in public finance by the individuals to be assigned.
3. Does the Firm maintain appropriate professional liability insurance coverage? Please describe.
4. Does the firm participate in a Peer Review program? If yes, when was the last time a Peer Review was performed? Please provide a copy of your firm's most recent Peer Review per GAGAS.
5. Has any complaint or disciplinary action been initiated against proposer's Firm or a Partner, by the Florida State Board of Accountancy, or other oversight body during the past three (3) years? If yes please explain.

B. Section 2. Audit References and Cost

1. Provide 3 audit client references.
2. Based upon expenditures of approximately \$5.5 million for the period October 1, 2024 ending September 30, 2025 and a budget of \$9 million please provide a cost for the performance of the CSNCFL audit.
3. In the event CSNCFL does not obtain an audit from a service provider/contractor or the contractor goes out of business, CSNCFL may need to have an audit performed by the selected audit firm. Can you provide a price per one thousand dollars (\$1,000) of costs to be audited for the performance of any subcontractor audits that may have to be performed? (This is an extremely rare occurrence and CSNCFL has never had not had to do this.
4. From time-to-time issues arise which may require that CSNCFL initiate a special review or investigation of internal or external (service provider) actions. Provide an hourly rate for the provision of such service. (We have not had such an occurrence in the past ten years.)

5. From time-to-time issues arise which may require consulting services from the firm. Provide a flat hourly rate for the provision of such service.

C. Section 3. Audit Approach

Describe your understanding of the work to be performed and your technical approach to the audit.

D. Timeliness

Can audit firm commit to the delivery of a draft audit report by December 31 and a Final Audit Report by February 1 each year?

E. Section 7. Other Information

Include any other information which may be helpful in evaluating your firm's qualifications.

EVALUATION CRITERIA

a. Evaluation criteria:

- i. Submission of **all** components requested under Request for Quotes Submission (5 Points)
- ii. Auditor's Technical Qualifications (35 Points)
- iii. Audit References and Cost (30 Points)
- iv. Audit Approach (25 Points)
- v. Peer Review (5 Points)

- b. The final selection will not be decided on by any single factor including price. A Quote submitted may be eliminated from consideration for failure to comply with any of the requirements, depending upon the critical nature of such requirements.

WHO MAY APPLY?

CSNCFL, is seeking the services of experienced financial audit/CPA firms to provide services, as appropriate.

CONTRACT TERM

Contracts will start upon execution by both parties and term upon the successful completion of the audit for the fiscal period ending September 30, 2025. The contract to be negotiated may be renewed for three successive 12-month fiscal audit periods; 10/1/25-9/30/26; 10/1/26-9/30/27; and 10/1/27-09/30/28 at the discretion of the CSNCFL Governing Boards.

QUESTIONS

Questions must be submitted to pmarty@careersourcencfl.com, and CSNCFL will make every effort to post responses within two (2) business days.

Questions regarding this RFQ must be submitted no later than 3:00 p.m. (EST) Wednesday, June 18, 2025.

CSNCFL will not respond to individual phone inquiries, nor will CSNCFL email responses to questions on an individual basis.

It is the proposer's responsibility to visit the CareerSourcencfl.com website to view answers to submitted questions and any potential modifications and clarifications to this RFQ. This information, when available, can be found directly under the details section of the RFQ.

Please do not contact CSNCFL, their elected officials, or board members directly, as this may result in your quote being voided and not considered

REQUEST FOR QUOTE SUBMISSION

RFQ DUE DATE AND REVIEW PROCESS

All dates are subject to change by CSNCFL

EVENT	DATE and TIME
RFQ Issued to the Public	June 4, 2025
Deadline for Submitting Written Questions to CSNCFL	June 18, 2025; 3:00 pm (EST)
Deadline for RFQ Submission	July 2, 2025; 3:00 pm (EST)
Contract Start	October 1, 2025
Contract End	September 30, 2026, renewable for four successive 12-month periods

Late Quotes will not be accepted.

1. Quotes should be submitted via email in both MS Word and PDF formats addressed to pmarty@careersourcencfl.com. **Subject Line:** Response to Request for Quotes for Audit Services.
2. The quote should contain the following information in the order stated, so that reviewers will find it easy to compare the quotes:
 - a. A letter of transmittal signed by an authorized representative of the organization. This letter of transmittal must state the names of the individual (s) authorized to negotiate with CSNCFL and sign contracts on behalf of the organization.

RFQ APPLICATION

Business Name: _____

Business Address: _____

Firm Principal: _____

Numbers of Years In Business: _____

Contact Person: _____

Title: _____

Email: _____

Telephone Number: _____

Fax Number: _____

SAM # _____ Unique Entity ID #: _____ Federal ID # _____

Minority Business Owner: _____

Certifying Agency: _____

Signature: _____

Date: _____